



**ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE**



FOR THE YEAR ENDED JUNE 30, 2010



ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2010

DEPARTMENT OF AUDIT
JUSTIN P. WILSON
Comptroller of the Treasury

DIVISION OF COUNTY AUDIT
RICHARD V. NORMENT
Assistant to the Comptroller

JAMES R. ARNETTE
Director

BRYAN W. BURKLIN, CPA, CGFM
Audit Manager

MARK TREECE, CPA, CGFM
Auditor 4

BRAD BURKE, CPA, CIA
PHILIP TOBY, CGFM
GREG BRUSH
ROBERT ANDERSON
VERNA DAVIS
KRIS GALITZA, CPA
State Auditors

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

GREENE COUNTY, TENNESSEE TABLE OF CONTENTS

| | Exhibit | Page(s) |
|--|---------|---------|
| Audit Highlights | | 6 |
| <u>INTRODUCTORY SECTION</u> | | 7 |
| Greene County Officials | | 8 |
| <u>FINANCIAL SECTION</u> | | 9 |
| Independent Auditor's Report | | 10-12 |
| BASIC FINANCIAL STATEMENTS: | | 13 |
| Government-wide Financial Statements: | | |
| Statement of Net Assets | A | 14-15 |
| Statement of Activities | B | 16-17 |
| Fund Financial Statements: | | |
| Governmental Funds: | | |
| Balance Sheet | C-1 | 18-19 |
| Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets | C-2 | 20 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances | C-3 | 21-22 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | C-4 | 23 |
| Fiduciary Funds: | | |
| Statement of Fiduciary Assets and Liabilities | D | 24 |
| Notes to the Financial Statements | | 25-70 |
| REQUIRED SUPPLEMENTARY INFORMATION: | | 71 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget: | | |
| General Fund | E-1 | 72-75 |
| Special Purpose Fund | E-2 | 76 |
| Highway/Public Works Fund | E-3 | 77 |
| Schedule of Funding Progress – Pension Plan – Primary Government and Discretely Presented Greene County School Department | E-4 | 78 |

| | Exhibit | Page(s) |
|--|---------|---------|
| Schedule of Funding Progress – Pension Plan – Discretely Presented Greeneville-Greene County Emergency Communications District | E-5 | 79 |
| Schedule of Funding Progress – Other Postemployment Benefits Plans – Primary Government and Discretely Presented Greene County School Department | E-6 | 80 |
| Notes to the Required Supplementary Information | | 81 |
| COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES: | | 82 |
| Nonmajor Governmental Funds: | | 83-84 |
| Combining Balance Sheet | F-1 | 85-88 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | F-2 | 89-92 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget: | | |
| Solid Waste/Sanitation Fund | F-3 | 93 |
| Drug Control Fund | F-4 | 94 |
| Other Special Revenue Fund | F-5 | 95 |
| General Debt Service Fund | F-6 | 96 |
| Major Governmental Fund: | | 97 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget: | | |
| Education Debt Service Fund | G | 98 |
| Fiduciary Funds: | | 99 |
| Combining Statement of Fiduciary Assets and Liabilities | H-1 | 100 |
| Combining Statement of Changes in Assets and Liabilities – All Agency Funds | H-2 | 101-102 |
| Component Unit: | | |
| Discretely Presented Greene County School Department: | | 103 |
| Statement of Activities | I-1 | 104 |
| Balance Sheet – Governmental Funds | I-2 | 105 |
| Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets | I-3 | 106 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds | I-4 | 107 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | I-5 | 108 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget: | | |
| General Purpose School Fund | I-6 | 109-110 |
| School Federal Projects Fund | I-7 | 111 |
| Central Cafeteria Fund | I-8 | 112 |

| | Exhibit | Page(s) |
|--|---------|---------|
| Miscellaneous Schedules: | | 113 |
| Schedule of Changes in Long-term Notes, Other Loans, and Bonds | J-1 | 114-115 |
| Schedule of Long-term Debt Requirements by Year | J-2 | 116-117 |
| Schedule of Transfers – Primary Government and Discretely Presented Greene County School Department | J-3 | 118 |
| Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Greene County School Department | J-4 | 119 |
| Schedule of Detailed Revenues – All Governmental Fund Types | J-5 | 120-131 |
| Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Greene County School Department | J-6 | 132-133 |
| Schedule of Detailed Expenditures – All Governmental Fund Types | J-7 | 134-166 |
| Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Greene County School Department | J-8 | 167-180 |
| Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balances – City Agency Funds | J-9 | 181 |
| <u>SINGLE AUDIT SECTION</u> | | 182 |
| Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u> | | 183-184 |
| Auditor’s Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With <u>OMB Circular A-133</u> | | 185-187 |
| Schedule of Expenditures of Federal Awards and State Grants | | 188-189 |
| Schedule of Audit Finding Not Corrected | | 190 |
| Schedule of Findings and Questioned Costs | | 191-194 |
| Auditee Reporting Responsibilities | | 195 |

Audit Highlights

Annual Financial Report
Greene County, Tennessee
For the Year Ended June 30, 2010

Scope

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2010.

Results

Our report on Greene County's financial statements is unqualified.

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

Findings and Best Practice

The following is a summary of the audit findings and best practice.

OFFICE OF CIRCUIT AND GENERAL SESSIONS COURTS CLERK

- ◆ The office did not review its software audit logs.

OFFICE OF EMERGENCY MANAGEMENT SERVICES OPERATIONS

- ◆ The office had deficiencies in computer system backup procedures.

BEST PRACTICE

Greene County does not have an Audit Committee. The Division of County Audit strongly believes that an Audit Committee is a best practice that should be adopted by the governing body to assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and being responsible for monitoring management's plans to address various risks.

INTRODUCTORY SECTION

Greene County Officials
June 30, 2010

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
Margaret Greenway
Brenda Grogan
Rennie Hopson
Clark Justis
Jan Kiker

Phil King
Robert 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

David Johnson, Chairman
Kathy Austin
Kathy Crawford
Rex Hopson

Roger Jones
Richard Morrison
Claude Weems, Jr.

FINANCIAL SECTION



**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 24, 2011

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, 2010, 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 Greene County Emergency Communications District, which represent two percent and 1.3 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 Greene County Emergency Communications District, is based on the report of 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, 2010, 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 24, 2011, 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 adopted the provisions of Governmental Accounting Standards Board Statement No. 51, Accounting and Financial Reporting for Intangible Assets; and Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, which became effective for the year ended June 30, 2010.

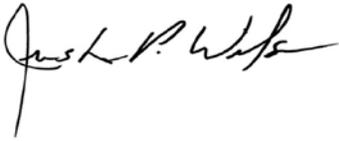
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

Accounting principles generally accepted in the United States of America require that the budgetary comparison, pension, and other postemployment benefits information on pages 72 through 81 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 prominent vertical stroke at the beginning.

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

BASIC FINANCIAL STATEMENTS

Exhibit A

Greene County, Tennessee
Statement of Net Assets
June 30, 2010

| | Primary Governmental Activities | Component Units | |
|--|---------------------------------------|--|---|
| | | Greene County School Department | Emergency Communications District |
| <u>ASSETS</u> | | | |
| Cash and Cash Equivalents | \$ 77,252 | \$ 326,352 | \$ 557,522 |
| Equity in Pooled Cash and Investments | 15,143,586 | 3,299,248 | 0 |
| Deferred Outflow - Interest Rate Swap | 20,603 | 0 | 0 |
| Accounts Receivable | 961,023 | 27,190 | 20,571 |
| Allowance for Uncollectibles | (41,151) | 0 | 0 |
| Due from Other Governments | 1,893,457 | 1,664,186 | 27,016 |
| Property Taxes Receivable | 12,814,547 | 5,654,412 | 0 |
| Allowance for Uncollectible Property Taxes | (406,436) | (180,448) | 0 |
| Prepaid Items | 30,973 | 0 | 4,280 |
| Deferred Charges - Debt Issuance Cost | 308,868 | 0 | 0 |
| Capital Assets | | | |
| Assets Not Depreciated: | | | |
| Land | 500,320 | 886,166 | 0 |
| Construction in Progress | 663,293 | 217,955 | 0 |
| Assets Net of Accumulated Depreciation: | | | |
| Buildings and Improvements | 5,634,228 | 28,585,869 | 0 |
| Other Capital Assets | 2,461,656 | 5,485,482 | 333,533 |
| Infrastructure | 26,567,739 | 0 | 0 |
| Total Assets | <u>\$ 66,629,958</u> | <u>\$ 45,966,412</u> | <u>\$ 942,922</u> |
| <u>LIABILITIES</u> | | | |
| Accounts Payable | \$ 265,882 | \$ 0 | \$ 7,406 |
| Accrued Payroll | 288,254 | 0 | 15,235 |
| Accrued Interest Payable | 86,455 | 0 | 0 |
| Payroll Deductions Payable | 140,142 | 23,926 | 0 |
| Contracts Payable | 55,977 | 0 | 0 |
| Claims and Judgments Payable | 1,549,295 | 0 | 0 |
| Due to State of Tennessee | 2,281 | 0 | 0 |
| Other Current Liabilities | 0 | 319,279 | 0 |
| Derivative - Interest Rate Swap | 20,603 | 0 | 0 |
| Deferred Revenue - Current Property Taxes | 11,838,532 | 5,236,537 | 0 |
| Unearned Revenue | 31,928 | 0 | 0 |
| Unamortized Premium on Debt | 605,377 | 0 | 0 |
| Noncurrent Liabilities: | | | |
| Due Within One Year | 2,949,736 | 104,588 | 16,997 |
| Due in More than One Year (net of deferred amount on refunding) | 31,339,618 | 1,238,666 | 0 |
| Total Liabilities | <u>\$ 49,174,080</u> | <u>\$ 6,922,996</u> | <u>\$ 39,638</u> |

(Continued)

Exhibit A

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

| | Primary Government Governmental Activities | Component Units | |
|---|---|--|---|
| | | Greene County School Department | Emergency Communications District |
| <u>NET ASSETS</u> | | | |
| Invested in Capital Assets, net of related debt | \$ 24,344,891 | \$ 0 | \$ 0 |
| Invested in Capital Assets | 0 | 35,175,472 | 333,533 |
| Restricted for: | | | |
| Highways | 3,669,471 | 0 | 0 |
| Debt Service | 753,371 | 0 | 0 |
| Solid Waste/Sanitation | 350,875 | 0 | 0 |
| Drug Control | 180,168 | 0 | 0 |
| District Attorney General | 164,924 | 0 | 0 |
| Self-Insurance | 876,443 | 0 | 0 |
| Performing Arts | 160,008 | 0 | 0 |
| Capital Projects | 0 | 117,695 | 0 |
| State and Federal Financial Assistance Programs | 0 | 1,133,144 | 0 |
| Unclaimed Property | 135,524 | 0 | 0 |
| Other Purposes | 163,258 | 0 | 0 |
| Unrestricted | (13,343,055) | 2,617,105 | 569,751 |
| Total Net Assets | <u>\$ 17,455,878</u> | <u>\$ 39,043,416</u> | <u>\$ 903,284</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, 2010

| Functions/Programs | Net (Expense) Revenue and Changes in Net Assets | | | | | | |
|---|---|----------------------|--|----------------------------------|-------------------------|---------------------------------|-----------------------------------|
| | Primary | | | Component Units | | | |
| | Expenses | Charges for Services | Program Revenues Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Greene County School Department | Emergency Communications District |
| <u>Primary Government:</u> | | | | | | | |
| <u>Governmental Activities:</u> | | | | | | | |
| General Government | \$ 2,054,947 | \$ 381,579 | \$ 57,330 | \$ 0 | \$ (1,616,038) | \$ 0 | \$ 0 |
| Finance | 1,803,818 | 1,564,229 | 21,055 | 0 | (218,534) | 0 | 0 |
| Administration of Justice | 1,605,596 | 1,661,590 | 9,000 | 0 | 64,994 | 0 | 0 |
| Public Safety | 9,846,230 | 2,538,282 | 236,000 | 4,750 | (7,067,198) | 0 | 0 |
| Public Health and Welfare | 6,846,672 | 3,722,302 | 464,676 | 537,680 | (2,122,014) | 0 | 0 |
| Social, Cultural, and Recreational Services | 181,178 | 0 | 0 | 0 | (181,178) | 0 | 0 |
| Agriculture and Natural Resources | 206,736 | 0 | 0 | 0 | (206,736) | 0 | 0 |
| Other Operations | 851,984 | 0 | 0 | 0 | (851,984) | 0 | 0 |
| Highways | 6,507,654 | 87,110 | 2,201,220 | 192,773 | (4,026,551) | 0 | 0 |
| Education | 786,684 | 0 | 0 | 0 | (786,684) | 0 | 0 |
| Interest on Long-term Debt | 1,604,127 | 0 | 0 | 0 | (1,604,127) | 0 | 0 |
| Debt Service | 107,635 | 0 | 0 | 0 | (107,635) | 0 | 0 |
| Total Primary Government | \$ 32,403,261 | \$ 9,955,092 | \$ 2,989,281 | \$ 735,203 | \$ (18,723,685) | \$ 0 | \$ 0 |
| <u>Component Units:</u> | | | | | | | |
| Greene County School Department | \$ 54,328,382 | \$ 1,656,334 | \$ 9,710,911 | \$ 590,410 | \$ 0 | \$ (42,370,727) | \$ 0 |
| Emergency Communications District | 793,205 | 407,590 | 154,448 | 0 | 0 | 0 | (231,167) |
| Total Component Units | \$ 55,121,587 | \$ 2,063,924 | \$ 9,865,359 | \$ 590,410 | \$ 0 | \$ (42,370,727) | \$ (231,167) |

(Continued)

Exhibit B

Greene County, Tennessee
Statement of Activities (Cont.)

| Functions/Programs | Net (Expense) Revenue and Changes in Net Assets | | | | | | | |
|--|---|----------------------|------------------------------------|----------------------------------|-------------------------|---------------------------------|-----------------------------------|--|
| | Expenses | Program Revenues | | | Primary | | Component Units | |
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Greene County School Department | Emergency Communications District | |
| General Revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes Levied for General Purposes | | | | \$ 9,824,770 | \$ 5,343,840 | \$ 0 | 0 | |
| Property Taxes Levied for Debt Service | | | | 2,275,538 | 0 | 0 | 0 | |
| Local Option Sales Taxes | | | | 1,610,660 | 4,918,144 | 0 | 0 | |
| Franchise Taxes | | | | 227,423 | 0 | 0 | 0 | |
| Other Local Taxes | | | | 3,384 | 4,264 | 0 | 0 | |
| Wheel Tax | | | | 1,282,228 | 0 | 0 | 0 | |
| Litigation Taxes | | | | 751,044 | 0 | 0 | 0 | |
| Business Tax | | | | 479,115 | 0 | 0 | 0 | |
| Hotel/Motel Tax | | | | 349,409 | 0 | 0 | 0 | |
| Mineral Severance Tax | | | | 100,865 | 0 | 0 | 0 | |
| Wholesale Beer Tax | | | | 231,872 | 0 | 0 | 0 | |
| Grants and Contributions Not Restricted to Specific Programs | | | | 1,330,200 | 31,888,882 | 148,238 | 148,238 | |
| Unrestricted Investment Income | | | | 223,919 | 100,651 | 7,036 | 7,036 | |
| Miscellaneous | | | | 59,783 | 363,162 | 7,759 | 7,759 | |
| Total General Revenues | | | | \$ 18,750,210 | \$ 42,618,943 | \$ 163,033 | 163,033 | |
| Change in Net Assets | | | | \$ 26,525 | \$ 248,216 | \$ (68,134) | (68,134) | |
| Net Assets, July 1, 2009 | | | | 17,429,353 | 38,795,200 | 971,418 | 971,418 | |
| Net Assets, June 30, 2010 | | | | \$ 17,455,878 | \$ 39,043,416 | \$ 903,284 | 903,284 | |

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

Greene County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2010

| | Major Funds | | | | Nonmajor Funds | | Total Governmental Funds |
|--|---------------|-----------------|------------------------|------------------------|--------------------------|----|--------------------------|
| | General | Special Purpose | Highway / Public Works | Education Debt Service | Other Governmental Funds | | |
| \$ | 260 | \$ 74,660 | \$ 0 | \$ 0 | \$ 2,332 | \$ | 77,252 |
| Equity in Pooled Cash and Investments | 5,690,938 | 2,315,235 | 3,122,718 | 936,500 | 3,078,195 | | 15,143,586 |
| Accounts Receivable | 869,009 | 31,280 | 1,000 | 0 | 59,734 | | 961,023 |
| Allowance for Uncollectibles | (41,151) | 0 | 0 | 0 | 0 | | (41,151) |
| Due from Other Governments | 1,106,681 | 0 | 616,644 | 104,166 | 65,966 | | 1,893,457 |
| Due from Other Funds | 860,561 | 0 | 0 | 0 | 61,145 | | 921,706 |
| Property Taxes Receivable | 7,285,612 | 362,619 | 1,869,439 | 1,873,849 | 1,423,028 | | 12,814,547 |
| Allowance for Uncollectible Property Taxes | (231,763) | (11,535) | (59,469) | (58,402) | (45,267) | | (406,436) |
| Prepaid Items | 18,632 | 0 | 9,338 | 0 | 3,003 | | 30,973 |
| Total Assets | \$ 15,558,779 | \$ 2,772,259 | \$ 5,559,670 | \$ 2,856,113 | \$ 4,648,136 | \$ | \$ 31,394,957 |

ASSETS

| | |
|--|---------------|
| Cash | \$ 260 |
| Equity in Pooled Cash and Investments | 5,690,938 |
| Accounts Receivable | 869,009 |
| Allowance for Uncollectibles | (41,151) |
| Due from Other Governments | 1,106,681 |
| Due from Other Funds | 860,561 |
| Property Taxes Receivable | 7,285,612 |
| Allowance for Uncollectible Property Taxes | (231,763) |
| Prepaid Items | 18,632 |
| Total Assets | \$ 15,558,779 |

LIABILITIES AND FUND BALANCES

| | | | | | | | | | | | | | |
|--|----|--------------|---------|--------------|----|--------------|---------|--------------|----|--------------|---------|---------------|-----------|
| <u>Liabilities</u> | \$ | 170,165 | \$ | 11,657 | \$ | 10,106 | \$ | 0 | \$ | 73,954 | \$ | 265,882 | |
| Accounts Payable | | 229,966 | | 0 | | 43,588 | | 0 | | 14,700 | | 288,254 | |
| Accrued Payroll | | 121,651 | | 0 | | 15,900 | | 0 | | 2,591 | | 140,142 | |
| Payroll Deductions Payable | | 0 | | 0 | | 0 | | 0 | | 55,977 | | 55,977 | |
| Contracts Payable | | 0 | | 1,549,295 | | 0 | | 0 | | 0 | | 1,549,295 | |
| Claims and Judgments Payable | | 61,145 | | 0 | | 0 | | 0 | | 860,561 | | 921,706 | |
| Due to Other Funds | | 2,210 | | 0 | | 13 | | 0 | | 58 | | 2,281 | |
| Due to State of Tennessee | | 0 | | 0 | | 0 | | 0 | | 108 | | 108 | |
| Accrued Interest Payable | | 6,727,961 | | 334,864 | | 1,726,349 | | 1,735,250 | | 1,314,108 | | 11,838,532 | |
| Deferred Revenue - Current Property Taxes | | 249,628 | | 12,424 | | 64,053 | | 60,467 | | 48,758 | | 435,330 | |
| Deferred Revenue - Delinquent Property Taxes | | 1,006,097 | | 0 | | 192,223 | | 53,398 | | 12,611 | | 1,264,329 | |
| Other Deferred Revenues | | \$ 8,568,823 | | \$ 1,908,240 | | \$ 2,052,232 | | \$ 1,849,115 | | \$ 2,383,426 | | \$ 16,761,836 | |
| Total Liabilities | | \$ | 223,030 | \$ | 0 | \$ | 506,412 | \$ | 0 | \$ | 376,824 | \$ | 1,106,266 |
| Fund Balances | | 19,372 | | 0 | | 0 | | 0 | | 0 | | 19,372 | |
| Reserved for Encumbrances | | | | | | | | | | | | | |
| Reserved for Drug Court | | | | | | | | | | | | | |

(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 | | |
| \$ | 13,368 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 13,368 |
| Reserved for Sexual Offender Registration | 40,834 | 0 | 0 | 0 | 0 | 0 | 40,834 |
| Reserved for Courtroom Security | 58,068 | 0 | 0 | 0 | 0 | 0 | 58,068 |
| Reserved for Automation Purposes - General Sessions Court | 5,159 | 0 | 0 | 0 | 0 | 0 | 5,159 |
| Reserved for Automation Purposes - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Capital Outlay | 0 | 0 | 0 | 0 | 0 | 68,922 | 68,922 |
| Reserved for Other General Purposes | 161,981 | 0 | 0 | 0 | 0 | 41,086 | 203,067 |
| Unreserved, Reported In: | | | | | | | |
| General Fund | 6,468,144 | 0 | 0 | 0 | 0 | 0 | 6,468,144 |
| Special Revenue Funds | 0 | 864,019 | 3,001,026 | 0 | 0 | 683,648 | 4,548,693 |
| Debt Service Funds | 0 | 0 | 0 | 1,006,998 | 0 | 736,788 | 1,743,786 |
| Capital Projects Funds | 0 | 0 | 0 | 0 | 0 | 357,442 | 357,442 |
| Total Fund Balances | \$ 6,989,956 | \$ 864,019 | \$ 3,507,438 | \$ 1,006,998 | \$ 2,264,710 | \$ 14,633,121 | |
| Total Liabilities and Fund Balances | \$ 15,558,779 | \$ 2,772,259 | \$ 5,559,670 | \$ 2,856,113 | \$ 4,648,136 | \$ 31,394,957 | |

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, 2010

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) | | \$ 14,633,121 |
| | | |
| (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 | 663,293 | |
| Add: buildings and improvements net of accumulated depreciation | 5,634,228 | |
| Add: other capital assets net of accumulated depreciation | 2,461,656 | |
| Add: infrastructure net of accumulated depreciation | <u>26,567,739</u> | 35,827,236 |
| | | |
| (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 | \$ (683,941) | |
| Less: bonds payable | (22,370,000) | |
| Less: other loans payable | (10,820,000) | |
| Add: deferred amount on refunding | 735,158 | |
| Add: deferred charges - debt issuance costs | 308,868 | |
| Less: compensated absences payable | (877,971) | |
| Less: other postemployment benefits liability | (272,600) | |
| Less: accrued interest on bonds, notes, and other loans payable | (86,347) | |
| Less: other deferred revenue - premium on debt | <u>(605,377)</u> | (34,672,210) |
| | | |
| (3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds. | | |
| Add: deferred delinquent property taxes and other deferred June 30, 2010 | \$ 1,699,659 | |
| Less: unearned revenue June 30, 2010 | <u>(31,928)</u> | <u>1,667,731</u> |
| | | |
| Net assets of governmental activities (Exhibit A) | | <u>\$ 17,455,878</u> |

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

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2010

| | Major Funds | | | | | Nonmajor Funds | | Total Governmental Funds |
|--|----------------------|---------------------|------------------------|------------------------|-----------------------|----------------|----------------------|--------------------------|
| | General | Special Purpose | Highway / Public Works | Education Debt Service | Other | | | |
| | | | | | Governmental Funds | Funds | | |
| Revenues | | | | | | | | |
| Local Taxes | \$ 9,488,093 | \$ 344,525 | \$ 2,518,579 | \$ 2,389,969 | \$ 2,311,979 | \$ 0 | \$ 17,053,145 | |
| Licenses and Permits | 303,096 | 0 | 0 | 0 | 0 | 0 | 303,096 | |
| Fines, Forfeitures, and Penalties | 640,077 | 0 | 0 | 0 | 89,818 | 0 | 729,895 | |
| Charges for Current Services | 3,432,537 | 0 | 450 | 0 | 137,453 | 0 | 3,570,440 | |
| Other Local Revenues | 672,213 | 33,343 | 73,201 | 34,655 | 238,117 | 0 | 1,051,529 | |
| Fees Received from County Officials | 2,729,360 | 0 | 0 | 0 | 0 | 0 | 2,729,360 | |
| State of Tennessee | 1,713,821 | 1,016,253 | 2,384,456 | 0 | 36,334 | 0 | 5,150,864 | |
| Federal Government | 215,980 | 0 | 13,811 | 0 | 516,954 | 0 | 746,745 | |
| Other Governments and Citizens Groups | 964,860 | 0 | 50,874 | 0 | 0 | 0 | 1,015,734 | |
| Total Revenues | \$ 20,160,037 | \$ 1,394,121 | \$ 5,041,371 | \$ 2,424,624 | \$ 3,330,655 | \$ 0 | \$ 32,350,808 | |
| Expenditures | | | | | | | | |
| Current: | | | | | | | | |
| General Government | \$ 1,280,325 | \$ 1,259,942 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,540,267 | |
| Finance | 1,813,717 | 0 | 0 | 0 | 0 | 0 | 1,813,717 | |
| Administration of Justice | 1,579,104 | 0 | 0 | 0 | 17,864 | 0 | 1,596,968 | |
| Public Safety | 9,395,746 | 0 | 0 | 0 | 37,788 | 0 | 9,433,534 | |
| Public Health and Welfare | 4,224,922 | 0 | 0 | 0 | 1,853,267 | 0 | 6,078,189 | |
| Social, Cultural, and Recreational Services | 84,500 | 0 | 0 | 0 | 0 | 0 | 84,500 | |
| Agriculture and Natural Resources | 206,306 | 0 | 0 | 0 | 0 | 0 | 206,306 | |
| Other Operations | 851,696 | 0 | 0 | 0 | 0 | 0 | 851,696 | |
| Highways | 0 | 0 | 5,038,143 | 0 | 0 | 0 | 5,038,143 | |
| Debt Service: | | | | | | | | |
| Principal on Debt | 0 | 0 | 0 | 1,529,899 | 1,170,000 | 0 | 2,699,899 | |
| Interest on Debt | 0 | 0 | 0 | 993,993 | 614,852 | 0 | 1,608,845 | |
| Other Debt Service | 0 | 0 | 0 | 42,521 | 18,745 | 0 | 61,266 | |
| Capital Projects | 0 | 0 | 0 | 0 | 672,719 | 0 | 672,719 | |
| Capital Projects - Donated | 0 | 0 | 0 | 0 | 473,844 | 0 | 473,844 | |
| Total Expenditures | \$ 19,436,316 | \$ 1,259,942 | \$ 5,038,143 | \$ 2,566,413 | \$ 4,859,079 | \$ 0 | \$ 33,159,893 | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 723,721 | \$ 134,179 | \$ 3,228 | \$ (141,789) | \$ (1,528,424) | \$ 0 | \$ (809,085) | |

(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 | \$ 0 | \$ 0 | \$ 473,844 | \$ 473,844 | \$ 473,844 |
| Insurance Recovery | 0 | 12,809 | 4,549 | 0 | 0 | 17,358 | 17,358 |
| Transfers In | 845,945 | 0 | 0 | 30,634 | 679,062 | 1,555,641 | 1,555,641 |
| Transfers Out | (679,062) | 0 | 0 | 0 | (876,579) | (1,555,641) | (1,555,641) |
| Total Other Financing Sources (Uses) | \$ 166,883 | \$ 12,809 | \$ 4,549 | \$ 30,634 | \$ 276,327 | \$ 491,202 | \$ 491,202 |
| Net Change in Fund Balances | \$ 890,604 | \$ 146,988 | \$ 7,777 | \$ (111,155) | \$ (1,252,097) | \$ (317,883) | \$ (317,883) |
| Fund Balance, July 1, 2009 | 6,099,352 | 717,031 | 3,499,661 | 1,118,153 | 3,516,807 | 14,951,004 | 14,951,004 |
| Fund Balance, June 30, 2010 | \$ 6,989,956 | \$ 864,019 | \$ 3,507,438 | \$ 1,006,998 | \$ 2,264,710 | \$ 14,633,121 | \$ 14,633,121 |

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, 2010

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) | | \$ (317,883) |
| | | |
| (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 | \$ 1,654,762 | |
| Less: current year depreciation expense | <u>(2,677,458)</u> | (1,022,696) |
| | | |
| (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 | | (698,076) |
| | | |
| (3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | |
| Add: unearned revenue June 30, 2009 | \$ 29,926 | |
| Less: unearned revenue June 30, 2010 | (31,928) | |
| Add: deferred delinquent property taxes and other deferred June 30, 2010 | 1,699,659 | |
| Less: deferred delinquent property taxes and other deferred June 30, 2009 | <u>(1,618,679)</u> | 78,978 |
| | | |
| (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 | \$ (473,844) | |
| Add: change in premium on debt issuances | 73,440 | |
| Less: change in deferred debt issuance costs | (33,601) | |
| Add: principal payments on notes | 749,899 | |
| Add: principal payments on other loans | 780,000 | |
| Add: principal payments on bonds | 1,170,000 | |
| Less: change in deferred amount on refunding debt | <u>(86,208)</u> | 2,179,686 |
| | | |
| (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 | \$ 4,717 | |
| Change in other postemployment benefits liability | (134,700) | |
| Change in compensated absences payable | <u>(63,501)</u> | <u>(193,484)</u> |
| | | |
| Change in net assets of governmental activities (Exhibit B) | | <u>\$ 26,525</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, 2010

| | <u>Agency Funds</u> |
|--|----------------------------|
| <u>ASSETS</u> | |
| Cash | \$ 1,777,416 |
| Equity in Pooled Cash and Investments | 5,680 |
| Due from Other Governments | 1,527,342 |
| Property Taxes Receivable | 2,364,696 |
| Allowance for Uncollectible Property Taxes | (75,464) |
| Restricted Assets | <u>126,625</u> |
| Total Assets | <u><u>\$ 5,726,295</u></u> |
| <u>LIABILITIES</u> | |
| Accounts Payable | \$ 4,364 |
| Due to Other Taxing Units | 3,817,890 |
| Due to Litigants, Heirs, and Others | <u>1,904,041</u> |
| Total Liabilities | <u><u>\$ 5,726,295</u></u> |

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

GREENE COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2010

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 totaling \$473,844 were contributed by the county to the School Department during the year ended June 30, 2010.

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 funds:

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

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

Central Cafeteria Fund – This fund is used to account for the cafeteria operations in each of the schools.

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

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 1.69 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 \$1,549,295 are discussed in Note V.A. Risk Management. The \$319,279 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, 2010, Greene County had \$22,473,941 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, 2010:

| <u>Fund/Purpose</u> | <u>Amount</u> |
|-------------------------|---------------|
| General Fund: | |
| Health Insurance | \$ 845,945 |
| General Purpose School: | |
| Extended School Program | 98,035 |
| Bridges to Success | 9,850 |

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 totaling \$135,524 and amounts in the nonmajor governmental funds for recreation and arts programs totaling \$41,086.

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 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 one major category (the legal level of control) of the General Debt Service Fund by \$21,706. Expenditures in excess of appropriations are a violation of state law. These expenditures in excess of appropriations were funded by excess appropriations in other major categories of expenditures.

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 Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

The county had no pooled and nonpooled investments as of June 30, 2010.

B. Derivative Instruments

At June 30, 2010, Greene County had the following derivative instrument outstanding:

| Instrument | Type | Objective | Original Notional Amount | Effective Date | Maturity Date | Terms |
|---------------|------------------------------|---------------------------------------|--------------------------|----------------|---------------|---------------------------------|
| \$5.445M Swap | Pay fixed interest rate swap | Variable to synthetic fixed rate swap | \$ 5,445,000 | 5-5-04 | 6-1-11 | Pay 2.895% receive 70% of LIBOR |

The fair value balance and notional amount of the derivative instrument outstanding at June 30, 2010, classified by type, and the change in fair value of the derivative instrument for the year then ended as reported in the 2010 financial statements are as follows:

| Type | Changes in Fair Value Classification | Amount | Fair Value at June 30, 2010 Classification | Amount | 6-30-10 Notional Amount |
|--------------------------------|--------------------------------------|------------------|--|--------------------|-------------------------|
| Governmental Activities | | | | | |
| Cash Flow Hedge: | | | | | |
| Pay-fixed interest rate swap: | | | | | |
| \$5.445M Swap | Deferred Outflow | \$ 31,660 | Debt | \$ (20,603) | \$ 820,000 |
| Total | | <u>\$ 31,660</u> | | <u>\$ (20,603)</u> | <u>\$ 820,000</u> |

Derivative Swap Agreement Detail

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 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"), but due to the disruption in the credit markets are currently trading at a premium to SIFMA. The bonds and the related swap agreement mature on June 1, 2011. As of June 30, 2010, 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>(0.248)</u> |
| Net interest rate swap payments | | 2.647 |
| Variable-rate bond coupon payments | | <u>3.250</u> |
| Synthetic interest rate on bonds | | <u><u>5.897 %</u></u> |

Fair value. As of June 30, 2010, the swap had a negative fair value of \$20,603. 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, 2010, 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, 2010, Ambac's credit rating had been severely downgraded and was rated Caa2 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, 2010, 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 Swap Payment | Total |
|-------------------------------|---------------------|-----------|-----------------------------------|------------|
| | Principal | Interest | | |
| 2011 | \$ 820,000 | \$ 26,650 | \$ 21,708 | \$ 868,358 |
| Total | \$ 820,000 | \$ 26,650 | \$ 21,708 | \$ 868,358 |

C. Capital Assets

Capital assets activity for the year ended June 30, 2010, was as follows:

Primary Government

Governmental Activities:

| | Balance 7-1-09 | Increases | Decreases | Balance 6-30-10 |
|--|----------------------|-----------------------|-----------------------|----------------------|
| Capital Assets Not Depreciated: | | | | |
| Land | \$ 500,320 | \$ 0 | \$ 0 | \$ 500,320 |
| Construction in Progress | 5,281 | 658,012 | 0 | 663,293 |
| Total Capital Assets Not Depreciated | \$ 505,601 | \$ 658,012 | \$ 0 | \$ 1,163,613 |
| Capital Assets Depreciated: | | | | |
| Buildings and Improvements | \$ 11,101,225 | \$ 14,400 | \$ 0 | \$ 11,115,625 |
| Infrastructure | 59,373,386 | 304,317 | (1,753,932) | 57,923,771 |
| Other Capital Assets | 11,276,639 | 678,033 | (48,615) | 11,906,057 |
| Total Capital Assets Depreciated | \$ 81,751,250 | \$ 996,750 | \$ (1,802,547) | \$ 80,945,453 |
| Less Accumulated Depreciated For: | | | | |
| Buildings and Improvements | \$ 5,122,434 | \$ 358,963 | \$ 0 | \$ 5,481,397 |
| Infrastructure | 30,984,406 | 1,427,482 | (1,055,856) | 31,356,032 |
| Other Capital Assets | 8,602,003 | 891,013 | (48,615) | 9,444,401 |
| Total Accumulated Depreciation | \$ 44,708,843 | \$ 2,677,458 | \$ (1,104,471) | \$ 46,281,830 |
| Total Capital Assets Depreciated, Net | \$ 37,042,407 | \$ (1,680,708) | \$ (698,076) | \$ 34,663,623 |
| Governmental Activities Capital Assets, Net | \$ 37,548,008 | \$ (1,022,696) | \$ (698,076) | \$ 35,827,236 |

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

Governmental Activities:

| | |
|---|----------------------------|
| General Government | \$ 119,202 |
| Finance | 14,123 |
| Administration of Justice | 10,340 |
| Public Safety | 556,176 |
| Public Health and Welfare | 265,391 |
| Highways/Public Works | <u>1,712,226</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 2,677,458</u> |

Discretely Presented Greene County School Department

Governmental Activities:

| | Balance 7-1-09 | Increases | Decreases | Balance 6-30-10 |
|--|----------------------|---------------------|---------------------|----------------------|
| Capital Assets Not Depreciated: | | | | |
| Land | \$ 886,166 | \$ 0 | \$ 0 | \$ 886,166 |
| Construction in Progress | 0 | 217,955 | 0 | 217,955 |
| Total Capital Assets Not Depreciated | \$ 886,166 | \$ 217,955 | \$ 0 | \$ 1,104,121 |
| Capital Assets Depreciated: | | | | |
| Buildings and Improvements | \$ 46,996,064 | \$ 0 | \$ 0 | \$ 46,996,064 |
| Other Capital Assets | 11,265,350 | 2,083,288 | (275,232) | 13,073,406 |
| Total Capital Assets Depreciated | \$ 58,261,414 | \$ 2,083,288 | \$ (275,232) | \$ 60,069,470 |
| Less Accumulated Depreciated For: | | | | |
| Buildings and Improvements | \$ 17,328,190 | \$ 1,082,005 | \$ 0 | \$ 18,410,195 |
| Other Capital Assets | 6,991,974 | 871,182 | (275,232) | 7,587,924 |
| Total Accumulated Depreciation | \$ 24,320,164 | \$ 1,953,187 | \$ (275,232) | \$ 25,998,119 |
| Total Capital Assets Depreciated, Net | \$ 33,941,250 | \$ 130,101 | \$ 0 | \$ 34,071,351 |
| Governmental Activities Capital Assets, Net | \$ 34,827,416 | \$ 348,056 | \$ 0 | \$ 35,175,472 |

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

Governmental Activities:

| | |
|---|----------------------------|
| Instruction | \$ 1,687,819 |
| Support Services | 84,597 |
| Operation of Non-Instructional Services | <u>180,771</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 1,953,187</u> |

D. Construction Commitments

At June 30, 2010, Greene County had uncompleted construction commitments reflected in the Highway/Public Works Fund related to bridge programs totaling \$234,000. Funding for these future expenditures is expected to be received from federal grants (\$187,200) and from available fund balance (\$46,800).

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2010, was as follows:

Due to/from Other Funds:

| Receivable Fund | Payable Fund | Amount |
|-----------------------|-----------------------|------------|
| General | Nonmajor governmental | \$ 860,561 |
| Nonmajor governmental | General | 61,145 |

The majority of the amount due to the General Fund from the nonmajor governmental funds resulted from closing the Other Special Revenue Fund (\$845,945). The remaining balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2010, consisted of the following amounts:

Primary Government

| Transfers Out | Transfers In | | |
|-----------------------------|-------------------|-----------------------------|-----------------------------|
| | General Fund | Education Debt Service Fund | Nonmajor Governmental Funds |
| General Fund | \$ 0 | \$ 0 | \$ 679,062 |
| Nonmajor governmental funds | 845,945 | 30,634 | 0 |
| Total | \$ 845,945 | \$ 30,634 | \$ 679,062 |

Discretely Presented Greene County School Department

| <u>Transfers Out</u> | Transfers In | |
|------------------------------|--------------------------------------|-----------------------------------|
| | General Purpose School Fund | Nonmajor Governmental Funds |
| General Purpose School Fund | \$ 0 | \$ 341,701 |
| School Federal Projects Fund | 3,013 | 0 |
| Total | \$ 3,013 | \$ 341,701 |

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.

F. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

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

General obligation bonds, capital outlay notes, and other loans are direct obligations and pledge the full faith and credit of the government. General obligation bonds, capital outlay notes, and other loans outstanding were issued for original terms of up to 25 years for bonds, up to 18 years for notes, and up to 17 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, notes, and other loans included in long-term debt as of June 30, 2010, will be retired from the General Debt Service and Education Debt Service funds.

General obligation bonds, capital outlay notes, and other loans outstanding as of June 30, 2010, are as follows:

| Type | Interest Rate | Original Amount of Issue | Balance 6-30-10 |
|--|---------------|--------------------------|-----------------|
| General Obligation Bond | 4 to 4.375 % | \$ 3,060,000 | \$ 580,000 |
| General Obligation Rural School Bonds | 3.25 to 5 | 21,925,000 | 1,050,000 |
| General Obligation Rural School Bonds, Refunding | 2.5 to 5 | 22,330,000 | 20,740,000 |
| Capital Outlay Notes | 0 to 4.06 | 1,379,737 | 683,941 |
| Other Loans Payable -Variable - Fixed by Swap | 5.897 | 9,000,000 | 820,000 |
| 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. Further information regarding that interest rate swap agreement is presented in Note IV.B., Derivative Instruments. 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, 2010:

| Description | Amount of Loan Agreement | Outstanding Principal 6-30-10 | Interest Type | Rate as of 6-30-10 | Fees on Variable Rate Debt |
|--|--------------------------|-------------------------------|-------------------------|--------------------|----------------------------|
| <u>Sevier County Public Building Authority</u> | | | | | |
| Highway Projects | \$ 9,000,000 | \$ 820,000 | Synthetic Fixed by Swap | 5.897% | .97% |
| <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>\$ 10,820,000</u> | | | |

The annual requirements to amortize all general obligation bonds, notes, and other loans outstanding as of June 30, 2010, including interest payments and other loan fees, are presented in the following tables:

| Year Ending June 30 | Notes | | |
|------------------------|------------|-----------|------------|
| | Principal | Interest | Total |
| 2011 | \$ 525,394 | \$ 11,447 | \$ 536,841 |
| 2012 | 33,725 | 5,826 | 39,551 |
| 2013 | 25,821 | 4,808 | 30,629 |
| 2014 | 26,881 | 3,749 | 30,630 |
| 2015 | 27,983 | 0 | 27,983 |
| 2016-2017 | 44,137 | 4,451 | 48,588 |
| Total | \$ 683,941 | \$ 30,281 | \$ 714,222 |

| Year Ending June 30 | Other Loans | | | |
|------------------------|---------------|--------------|------------|---------------|
| | Principal | Interest | Other Fees | Total |
| 2011 | \$ 820,000 | \$ 532,930 | \$ 7,960 | \$ 1,360,890 |
| 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 |
| 2016-2020 | 5,545,000 | 1,157,500 | 0 | 6,702,500 |
| 2021 | 1,300,000 | 58,500 | 0 | 1,358,500 |
| Total | \$ 10,820,000 | \$ 3,534,080 | \$ 7,960 | \$ 14,362,040 |

| Year Ending June 30 | Bonds | | |
|------------------------|---------------|--------------|---------------|
| | Principal | Interest | Total |
| 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 |
| 2016-2020 | 6,570,000 | 2,949,141 | 9,519,141 |
| 2021-2025 | 7,190,000 | 1,426,500 | 8,616,500 |
| 2026 | 1,655,000 | 72,406 | 1,727,406 |
| Total | \$ 22,370,000 | \$ 8,749,519 | \$ 31,119,519 |

There is \$1,743,786 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$466, 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 \$652, based on the 2000 federal census for residents living outside the Greeneville school district and \$181 for residents living inside the Greeneville school district.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2010, was as follows:

Governmental Activities:

| | <u>Bonds</u> | <u>Notes</u> |
|-----------------------------|----------------------|-------------------|
| Balance, July 1, 2009 | \$ 23,540,000 | \$ 959,996 |
| Additions | 0 | 473,844 |
| Deductions | (1,170,000) | (749,899) |
| | <u>\$ 22,370,000</u> | <u>\$ 683,941</u> |
| Balance, June 30, 2010 | <u>\$ 22,370,000</u> | <u>\$ 683,941</u> |
| Balance Due Within One Year | <u>\$ 1,140,000</u> | <u>\$ 525,394</u> |

| | <u>Other Loans</u> | <u>Compensated Absences</u> |
|-----------------------------|------------------------|---------------------------------|
| Balance, July 1, 2009 | \$ 11,600,000 | \$ 814,470 |
| Additions | 0 | 542,359 |
| Deductions | (780,000) | (478,858) |
| | <u>\$ 10,820,000</u> | <u>\$ 877,971</u> |
| Balance, June 30, 2010 | <u>\$ 10,820,000</u> | <u>\$ 877,971</u> |
| Balance Due Within One Year | <u>\$ 820,000</u> | <u>\$ 464,342</u> |

| | <u>Other Postemployment Benefits</u> |
|-----------------------------|--|
| Balance, July 1, 2009 | \$ 137,900 |
| Additions | 185,200 |
| Deductions | (50,500) |
| | <u>\$ 272,600</u> |
| Balance, June 30, 2010 | <u>\$ 272,600</u> |
| Balance Due Within One Year | <u>\$ 0</u> |

Analysis of Noncurrent Liabilities Presented on Exhibit A:

| | |
|---|------------------|
| Total Noncurrent Liabilities, June 30, 2010 | \$ 35,024,512 |
| Less: Balance Due Within One Year | (2,949,736) |
| Less: Deferred Amount on Refunding | <u>(735,158)</u> |

| | |
|---|----------------------|
| Noncurrent Liabilities - Due in More Than One Year - Exhibit A | <u>\$ 31,339,618</u> |
|---|----------------------|

Compensated absences and other postemployment benefits 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, 2010, 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, 2010, was as follows:

Governmental Activities:

| | Termination Benefits | Compensated Absences |
|-----------------------------|-------------------------|-------------------------|
| Balance, July 1, 2009 | \$ 231,334 | \$ 75,324 |
| Additions | 0 | 76,031 |
| Deductions | <u>(198,976)</u> | <u>(76,032)</u> |
| Balance, June 30, 2010 | <u>\$ 32,358</u> | <u>\$ 75,323</u> |
| Balance Due Within One Year | <u>\$ 32,358</u> | <u>\$ 72,230</u> |

| | <u>Other Postemployment Benefits</u> |
|-----------------------------|--|
| Balance, July 1, 2009 | \$ 190,605 |
| Additions | 1,881,453 |
| Deductions | <u>(836,485)</u> |
| Balance, June 30, 2010 | <u>\$ 1,235,573</u> |
| Balance Due Within One Year | <u>\$ 0</u> |

Analysis of Noncurrent Liabilities Presented on Exhibit A:

| | |
|---|---------------------|
| Total Noncurrent Liabilities, June 30, 2010 | \$ 1,343,254 |
| Less: Balance Due Within One Year | <u>(104,588)</u> |
| Noncurrent Liabilities - Due in More Than One Year - Exhibit A | <u>\$ 1,238,666</u> |

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

G. 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 for the notes is \$199,096, 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 \$49,916, 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 \$22,347,350 with annual requirements ranging from \$1,137,844 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. Subsequent to June 30, 2010, the County Commission granted the School Department a waiver of its pledge to pay principal and interest on the bonds for fiscal year 2010. 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 2011. For the current year, principal and interest paid by the county and local option sales tax allocated to the Education Debt Service Fund were \$1,238,644 and \$596,030, 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 \$3,107,125 with annual requirements ranging from \$404,781 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 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 2011. For the current year, principal and interest paid by the county was \$391,588.

H. 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, 2010, were \$354,566 and \$41,746, 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> | | | | |
| 2008-09 | \$ 980,668 | \$ 934,623 | \$ (402,639) | \$ 1,512,652 |
| 2009-10 | 1,512,652 | 625,823 | (589,180) | 1,549,295 |

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. 51, Accounting and Financial Reporting for Intangible Assets; and Statement No. 53, Accounting and Financial Reporting for Derivative Instruments became effective for the year ended June 30, 2010.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets. Intangible assets have three characteristics: lack of physical substance; nonfinancial in nature; and a useful life that extends beyond a single reporting period. Assets that have these characteristics and are identifiable to the government should be recorded as capital assets and amortized over their useful lives. Easements, water rights, patents, and computer software are examples of intangible assets that should be recognized under GASB Statement No. 51. Greene County and the Greene County School Department had no assets that met the definition of intangible assets at June 30, 2010. However, it is reasonably expected that Greene County and the School Department may acquire intangible assets in subsequent years.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by county governments. Derivative instruments are financial arrangements used by governments as investments; hedges against identified financial risks; or to lower the costs of borrowings. Interest rate swaps and locks, options, swaptions, forward contracts, and futures contracts are among the commonly used types of derivatives mentioned in GASB Statement No. 53. Derivative instruments associated with fluctuating financial and commodity prices result in changing cash flows and fair values that can be used as effective risk management or investment tools. For the same reasons, derivative instruments can expose governments to significant risks and liabilities. The requirements of GASB Statement No. 53 are intended to help users of financial information evaluate the effectiveness and associated risks involved with Greene County's derivative transactions. GASB Statement No. 53 requires most derivatives to be reported at fair value in the Statement of Net Assets. Changes in fair value for derivative instruments that are intended for investment purposes or that are reported like investment derivative instruments because of ineffectiveness are reported as investment revenues in the Statement of Activities. Alternatively, the changes in fair value of derivative instruments that are classified as hedging (i.e., effective) derivative instruments are reported in the Statement of Net Assets as deferrals. Note IV.B., Derivative Instruments describes derivative transactions of Greene County as of and for the year ended June 30, 2010.

C. Subsequent Events

On September 2, 2010, Greene County issued \$8,170,000 in general obligation public improvement bonds and \$990,000 in rural school bonds.

On January 11, 2011, the County Commission approved a resolution forgiving the School Department of its obligation to contribute BEP funds to the Education Debt Service Fund for principal and interest requirements for fiscal year ended June 30, 2010, as explained in Note IV.F.

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. Change in Administration

On June 30, 2010, Dr. Joe Parkins left the Office of Director of Schools and was succeeded by Vicki Kirk.

F. 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 hangars and from appropriations from the county and city. For the year ended June 30, 2010, the county remitted \$30,380 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, 2010, the county remitted \$84,500 to the library to subsidize its operations.

The Greeneville-Greene County Landfill is governed by a seven-member Municipal Solid Waste Region Board including three appointees from the county, three from the City of Greeneville, and one from the City of Tusculum. The landfill currently accepts only demolition waste for disposal on site. The landfill also serves as a transfer station for class 1 and 2 waste, which is hauled out of the county. Greene County shares the costs of this operation with the Town of Greeneville, and the city serves as fiscal agent. For the year ended June 30, 2010, the county paid \$679,062 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, 2010, the county remitted \$29,400 to the commission to subsidize its operations.

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 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 performed by the city's Parks and Recreation Department. All revenues are 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 funded equally (50/50) and the City of Greeneville serves as the fiscal agent for the complex. For the year ended June 30, 2010, the county remitted \$29,400 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, 2010, 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

Greeneville-Greene County Sports
Complex Commission
c/o Town of Greeneville
200 North College Street
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

G. 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.

H. 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/PS.

Funding Policy

Greene County requires employees to contribute five percent of their earnable compensation. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2010, 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, 2010, Greene County’s annual pension cost of \$1,727,748 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, 2009, which established contribution rates effective July 1, 2010.

Trend Information

| Fiscal Year Ended | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|-------------------|---------------------------|-------------------------------|------------------------|
| 6-30-10 | \$1,727,748 | 100% | \$0 |
| 6-30-09 | 1,720,818 | 100 | 0 |
| 6-30-08 | 1,811,219 | 100 | 0 |

Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 81.27 percent funded. The actuarial accrued liability for benefits was \$47.51 million, and the actuarial value of assets was \$38.61 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$8.9 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 52.07 percent.

The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year 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 TCRS uses the frozen entry age actuarial cost method to calculate the annual required contribution. Effective July 1, 2009, the TCRS reestablished the unfunded accrued liabilities for all groups.

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/Schools.

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the Greene County School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2010, 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, 2010, 2009, and 2008, were \$1,563,461 \$1,557,848, and \$1,504,917, respectively, equal to the required contributions for each year.

I. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

Greene County participates in a commercial 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. The county develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums. Eligibility is determined based upon the employee's 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 | \$ 185,300 |
| Interest on the NPO | 5,500 |
| Adjustment to the ARC | <u>(5,600)</u> |
| Annual OPEB cost | \$ 185,200 |
| Amount of contribution | <u>(50,500)</u> |
| Increase/decrease in NPO | \$ 134,700 |
| Net OPEB obligation, 7-1-09 | <u>137,900</u> |
| Net OPEB obligation, 6-30-10 | <u><u>\$ 272,600</u></u> |

| Fiscal Year Ended* | Plan | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation at Year End |
|--------------------|-------------------|------------------|--|---------------------------------|
| 6-30-09 | County Commercial | \$ 177,100 | 22% | \$ 137,900 |
| 6-30-10 | " | 185,200 | 27 | 272,600 |

* Data only available for two years.

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2010, 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 multi-year 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, 2010, the discretely presented School Department contributed \$836,485 for postemployment healthcare benefits.

Annual OPEB Cost and Net OPEB Obligation

| | |
|------------------------------|-------------------------------------|
| | Local Education Group Plan |
| | <hr/> |
| ARC | \$ 1,881,000 |
| Interest on the NPO | 8,577 |
| Adjustment to the ARC | (8,124) |
| Annual OPEB cost | <hr/> \$ 1,881,453 |
| Amount of contribution | (836,485) |
| Increase/decrease in NPO | <hr/> \$ 1,044,968 |
| Net OPEB obligation, 7-1-09 | <hr/> 190,605 |
| Net OPEB obligation, 6-30-10 | <hr/> <hr/> \$ 1,235,573 |

| 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 |
| 6-30-10 | " | 1,881,000 | 45 | 1,235,573 |

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2010, was as follows:

| | |
|---|-------------------------------------|
| | Local Education Group Plan |
| | <hr/> |
| Actuarial valuation date | 7-1-09 |
| Actuarial accrued liability (AAL) | \$ 16,878,000 |
| Actuarial value of plan assets | \$ 0 |
| Unfunded actuarial accrued liability (UAAL) | \$ 16,878,000 |
| Actuarial value of assets as a % of the AAL | 0% |
| Covered payroll (active plan members) | \$ 30,360,908 |
| UAAL as a % of covered payroll | 56% |

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 multi-year 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, 2009, 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 four percent for 2010. The trend will rise to ten percent in fiscal year 2011 and then will be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. 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.

J. 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 have (a) at least 20 years of service in Greene County and who have attained age 60 or (b) 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.

K. 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.

L. 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. Description of Organization

Greeneville-Greene County Emergency Communications District was established on November 8, 1988, pursuant to the provisions of Chapter 867 of the Public Acts of 1984 of the State of Tennessee. The district is responsible for furnishing local emergency telephone service and a primary emergency telephone number for the residents of Greene County, Tennessee. The district is governed by a nine-member board of directors appointed by the County Commissioners of Greene County, Tennessee. The board of directors has the authority to levy an emergency telephone service charge to be used to fund the operations of the district. The district began collecting telephone user fees in May 1989, and began operations during the year ended June 30, 1990.

The district is considered a component unit of Greene County, Tennessee, because the Greene County Mayor appoints, and the Greene County Commissioners affirm, the district's board of directors and must approve most debt issued by the district.

B. Summary of Significant Accounting Policies

Basis of Accounting

The district uses the accrual basis of accounting. Revenue is recognized when earned and measurable, and expenses are recognized when the liability is incurred. Operating revenue is revenue that is generated from the primary operations of the district. All other revenue is reported as non-operating revenue. Operating expenses are those expenses that are essential to the primary operations of the district. All other expenses are reported as non-operating expenses.

The district follows all pronouncements of the Governmental Accounting Standards Board (GASB) and pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989. The district has elected not to follow FASB pronouncements issued after November 30, 1989.

GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting and reporting purposes into the following three net asset groups:

Invested in capital assets: This category includes capital assets, net of accumulated depreciation. Invested in capital assets at June 30, 2010, have been calculated as follows:

| | |
|--------------------------|-------------------|
| Capital assets | \$ 700,254 |
| Accumulated depreciation | <u>(366,721)</u> |
| Total | <u>\$ 333,533</u> |

Restricted: This category includes net assets whose use is subject to externally imposed stipulations that can be fulfilled by actions of the district pursuant to those stipulations or that expire by the passage of time. The district had no restricted net assets as of June 30, 2010.

Unrestricted: This category includes net assets that are not subject to externally imposed stipulations and that do not meet the definition of "restricted" or "invested in capital assets." Unrestricted net assets may be designated for specific purposes by action of management or the board of directors or may otherwise be limited by contractual agreements with outside parties.

Accounts Receivable

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. At June 30, 2010, no allowance for uncollectible accounts was considered necessary.

Capital Assets

Capital assets, which include property and equipment, are recorded at cost and defined by the district as assets with an initial, individual cost of \$1,000 or more. Depreciation is computed using the straight-line method over the estimated useful lives, which range from five to 25 years.

Operating Budget

The district is required by state law to adopt an annual operating budget. The board of directors approves the original budget and any amendments, and maintains the legal level of control at the line item level. The budget is prepared on the accrual basis of accounting. All appropriations lapse at the end of the year.

Compensated Absences

District employees are granted vacation and sick leave in varying amounts and may accumulate sick leave indefinitely, which may then be used for early retirement. The district's policies do not provide for an employee to be paid for any unused sick leave in the event of termination. Vacation leave may be accumulated up to 160 hours. Any hours over 160 will be transferred to the employee's sick leave account. Employees may receive payment for unused vacation leave, up to the 160 hour maximum, upon termination or resignation. Accumulated vacation leave is recorded as an expense and liability as the benefits accrue to the employees. No liability is recorded for accumulated sick leave.

C. Cash

Cash is stated at cost, which approximates market value. The district considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the district to invest in obligations of the United States or its agencies, non-convertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States or any of its agencies, secured certificates of deposit and other evidences of deposit in state and federal banks and savings and loan associations, and the state treasurer's local government investment pool. The pool contains investments in certificates of deposit, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the

investment pool. Although the district may participate in the state investment pool, it elects not to participate.

District policy dictates that collateral meet certain requirements, such as, be deposited in an institution, which participates in the state collateral pool or be deposited in an escrow account in another institution for the benefit of the district and must be a minimum of 105 percent of the value of the deposits placed in the institution less the amount protected by federal deposit insurance. The state collateral pool is administered by the State of Tennessee. Members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional agreement, public fund accounts covered by the pool are considered to be insured in accordance with GASB Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements.

All of the district's cash and cash equivalent balances at June 30, 2010, were either insured through the Federal Deposit Insurance Corporation or collateralized with securities held by the district's agent in the district's name.

D. Capital Assets

| | Balance 7-1-09 | Additions | Balance 6-30-10 |
|-----------------------------------|---------------------|--------------------|---------------------|
| <u>Capital Assets Depreciated</u> | | | |
| Furniture and Fixtures | \$ 6,636 | \$ 0 | \$ 6,636 |
| Office Equipment | 22,589 | 0 | 22,589 |
| Communications Equipment | 496,057 | 20,283 | 516,340 |
| Vehicles | 41,950 | 0 | 41,950 |
| Mapping | 87,667 | 0 | 87,667 |
| Leasehold Improvements | 7,684 | 17,386 | 25,070 |
| | <u>\$ 662,584</u> | <u>\$ 37,669</u> | <u>\$ 700,254</u> |
| <u>Accumulated Depreciation</u> | | | |
| Furniture and Fixtures | \$ (3,063) | \$ (1,052) | \$ (4,114) |
| Office Equipment | (18,568) | (1,986) | (20,554) |
| Communications Equipment | (160,458) | (51,296) | (211,754) |
| Vehicles | (36,703) | (2,246) | (38,949) |
| Mapping | (87,667) | 0 | (87,667) |
| Leasehold Improvements | (2,687) | (994) | (3,681) |
| | <u>\$ (309,146)</u> | <u>\$ (57,574)</u> | <u>\$ (366,720)</u> |
| Total | <u>\$ 353,438</u> | <u>\$ (19,905)</u> | <u>\$ 333,533</u> |

E. Pension 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 a 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 the 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 the district participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of the 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 <http://treasury.state.tn.us/tcrs/PS/>.

Funding Policy

The district requires employees to contribute five percent of their earnable compensation. The district is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2010, 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, 2010, the district's annual pension cost of \$33,709 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) 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, 2009, which established contribution rates effective July 1, 2010.

Trend Information

| Year Ended | Annual Pension Cost (APC) | Percentage of APC Contribution | Net Pension Obligation |
|---------------|---------------------------------|--------------------------------------|------------------------------|
| 6-30-10 | \$ 33,709 | 100% | \$ 0 |
| 6-30-09 | 32,191 | 100% | 0 |
| 6-30-08 | 24,053 | 100% | 0 |

Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 69.34 percent funded. The actuarial accrued liability for benefits was \$.76 million, and the actuarial value of assets was \$.53 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$.23 million. The covered payroll (annual payroll of active employees covered by the plan) was \$.33 million and the ratio of the UAAL to the covered payroll was 70.78 percent.

The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year 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 TCRS uses the frozen entry age actuarial cost method to calculate the annual required contribution. Effective July 1, 2009, the TCRS reestablished the unfunded accrued liabilities for all groups.

F. Risk Management

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to

employees; and natural disasters. The district carries commercial insurance for all risks of loss, including general liability and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---------------------------------------|---------------------------|-----------------------------------|-----------------------------------|---|------------------|---------------|--|
| | | | | | Original | Final | |
| <u>Revenues</u> | | | | | | | |
| Local Taxes | \$ 9,488,093 | \$ 0 | \$ 0 | \$ 9,488,093 | \$ 9,397,223 | \$ 9,430,023 | \$ 58,070 |
| Licenses and Permits | 303,096 | 0 | 0 | 303,096 | 306,428 | 306,428 | (3,332) |
| Fines, Forfeitures, and Penalties | 640,077 | 0 | 0 | 640,077 | 673,783 | 673,783 | (33,706) |
| Charges for Current Services | 3,432,537 | 0 | 0 | 3,432,537 | 3,042,819 | 3,213,222 | 219,315 |
| Other Local Revenues | 672,213 | 0 | 0 | 672,213 | 578,727 | 579,417 | 92,796 |
| Fees Received from County Officials | 2,729,360 | 0 | 0 | 2,729,360 | 2,858,114 | 2,858,114 | (128,754) |
| State of Tennessee | 1,713,821 | 0 | 0 | 1,713,821 | 1,348,991 | 1,325,647 | 388,174 |
| Federal Government | 215,980 | 0 | 0 | 215,980 | 72,072 | 453,748 | (237,768) |
| Other Governments and Citizens Groups | 964,860 | 0 | 0 | 964,860 | 902,200 | 904,840 | 60,020 |
| Total Revenues | \$ 20,160,037 | \$ 0 | \$ 0 | \$ 20,160,037 | \$ 19,180,357 | \$ 19,745,222 | \$ 414,815 |
| <u>Expenditures</u> | | | | | | | |
| <u>General Government</u> | | | | | | | |
| County Commission | \$ 35,871 | \$ 0 | \$ 40 | \$ 35,911 | \$ 48,909 | \$ 49,909 | \$ 13,998 |
| County Mayor/Executive | 178,540 | 0 | 0 | 178,540 | 188,790 | 188,790 | 10,250 |
| County Attorney | 130,797 | 0 | 0 | 130,797 | 140,619 | 140,784 | 9,987 |
| Election Commission | 246,696 | (374) | 18,930 | 265,252 | 307,039 | 310,139 | 44,887 |
| Register of Deeds | 322,432 | (8,279) | 0 | 314,153 | 320,561 | 321,673 | 7,520 |
| Planning | 73,296 | 0 | 135 | 73,431 | 73,095 | 73,849 | 418 |
| Codes Compliance | 8,476 | (9,732) | 6,286 | 5,030 | 10,500 | 9,500 | 4,470 |
| Geographical Information Systems | 16,912 | 0 | 0 | 16,912 | 25,151 | 25,151 | 8,239 |
| County Buildings | 267,305 | (22,396) | 16,565 | 261,474 | 277,100 | 277,100 | 15,626 |
| Risk Management | 0 | 0 | 0 | 0 | 319,566 | 319,566 | 319,566 |
| <u>Finance</u> | | | | | | | |
| Accounting and Budgeting | 344,984 | (6,425) | 5,419 | 343,978 | 363,925 | 363,925 | 19,947 |

(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 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|-----------------------------------|---|------------------|------------|--|
| | | | | | Original | | |
| | | | | | Original | Final | |
| <u>Expenditures (Cont.)</u> | | | | | | | |
| <u>Finance (Cont.)</u> | | | | | | | |
| Purchasing | \$ 113,745 | \$ 0 | \$ 549 | \$ 114,294 | \$ 115,887 | \$ 116,482 | \$ 2,188 |
| Property Assessor's Office | 529,336 | (24,109) | 0 | 505,227 | 543,645 | 543,645 | 38,418 |
| Reappraisal Program | 5,884 | (1,118) | 154 | 4,920 | 9,305 | 9,305 | 4,385 |
| County Trustee's Office | 254,404 | 0 | 0 | 254,404 | 265,175 | 265,175 | 10,771 |
| County Clerk's Office | 565,364 | (2,463) | 0 | 562,901 | 558,191 | 589,919 | 27,018 |
| <u>Administration of Justice</u> | | | | | | | |
| Circuit Court | 585,073 | (2,801) | 397 | 582,669 | 594,174 | 630,924 | 48,255 |
| General Sessions Court | 291,357 | (92) | 0 | 291,265 | 293,671 | 298,783 | 7,518 |
| Drug Court | 45,000 | 0 | 0 | 45,000 | 10,193 | 45,000 | 0 |
| Chancery Court | 324,027 | 0 | 420 | 324,447 | 298,692 | 328,691 | 4,244 |
| Juvenile Court | 133,811 | (92) | 0 | 133,719 | 131,542 | 138,215 | 4,496 |
| District Attorney General | 4,699 | 0 | 0 | 4,699 | 5,390 | 5,390 | 691 |
| Other Administration of Justice | 46,939 | (1,078) | 0 | 45,861 | 48,935 | 48,935 | 3,074 |
| Courtroom Security | 148,198 | (68) | 0 | 148,130 | 151,987 | 152,127 | 3,997 |
| <u>Public Safety</u> | | | | | | | |
| Sheriff's Department | 4,157,414 | (36,666) | 14,402 | 4,135,150 | 4,145,601 | 4,282,083 | 146,933 |
| Special Patrols | 214,595 | 0 | 1,494 | 216,089 | 220,624 | 220,629 | 4,540 |
| Administration of the Sexual Offender Registry | 2,638 | 0 | 0 | 2,638 | 3,800 | 3,800 | 1,162 |
| Jail | 4,352,244 | (22,157) | 27,100 | 4,357,187 | 4,607,354 | 4,644,220 | 287,033 |
| Juvenile Services | 100,088 | 0 | 0 | 100,088 | 101,000 | 101,000 | 912 |
| Civil Defense | 172,985 | (575) | 7,918 | 180,328 | 143,768 | 257,835 | 77,507 |
| Rescue Squad | 11,900 | 0 | 0 | 11,900 | 4,900 | 11,900 | 0 |
| Disaster Relief | 152,782 | 0 | 0 | 152,782 | 222,182 | 222,182 | 69,400 |
| Other Emergency Management | 199 | (199) | 0 | 0 | 0 | 0 | 0 |

(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 7/1/2009 | Add: Encumbrances 6/30/2010 | 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 | \$ 149,475 | (452) | 1,003 | \$ 150,026 | \$ 145,017 | \$ 153,265 | \$ 3,239 |
| County Coroner/Medical Examiner | 80,946 | 0 | 2,400 | 83,346 | 77,627 | 85,380 | 2,034 |
| Other Public Safety | 480 | 0 | 0 | 480 | 500 | 500 | 20 |
| <u>Public Health and Welfare</u> | | | | | | | |
| Local Health Center | 482,915 | (4,802) | 63,371 | 541,484 | 565,459 | 571,713 | 30,229 |
| Rabies and Animal Control | 141,832 | (1,491) | 49 | 140,390 | 145,531 | 147,916 | 7,526 |
| Ambulance/Emergency Medical Services | 3,093,561 | (9,181) | 47,842 | 3,132,222 | 3,115,776 | 3,250,251 | 118,029 |
| Alcohol and Drug Programs | 8,635 | 0 | 0 | 8,635 | 11,989 | 11,989 | 3,354 |
| Other Local Health Services | 375,125 | 0 | 8,556 | 383,681 | 420,197 | 536,267 | 152,586 |
| Appropriation to State | 67,000 | 0 | 0 | 67,000 | 67,000 | 67,000 | 0 |
| Waste Pickup | 55,854 | (994) | 0 | 54,860 | 59,937 | 59,941 | 5,081 |
| <u>Social, Cultural, and Recreational Services</u> | | | | | | | |
| Libraries | 84,500 | 0 | 0 | 84,500 | 82,810 | 84,500 | 0 |
| <u>Agriculture and Natural Resources</u> | | | | | | | |
| Agriculture Extension Service | 119,294 | 0 | 0 | 119,294 | 121,958 | 121,958 | 2,664 |
| Forest Service | 1,470 | 0 | 0 | 1,470 | 1,470 | 1,470 | 0 |
| Soil Conservation | 85,542 | 0 | 0 | 85,542 | 85,655 | 86,295 | 753 |
| <u>Other Operations</u> | | | | | | | |
| Tourism | 74,260 | 0 | 0 | 74,260 | 83,631 | 83,631 | 9,371 |
| Industrial Development | 74,260 | 0 | 0 | 74,260 | 83,631 | 83,631 | 9,371 |
| Airport | 30,380 | 0 | 0 | 30,380 | 30,380 | 30,380 | 0 |
| Veterans' Services | 94,656 | 0 | 0 | 94,656 | 95,129 | 96,134 | 1,478 |
| Other Charges | 5,955 | 0 | 0 | 5,955 | 5,955 | 5,955 | 0 |
| Contributions to Other Agencies | 368,144 | 0 | 0 | 368,144 | 249,624 | 369,624 | 1,480 |

(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 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|-----------------------------------|---|------------------|----------------|--|
| | | | | | Original | Final | |
| <u>Expenditures (Cont.)</u> | | | | | | | |
| <u>Other Operations (Cont.)</u> | | | | | | | |
| Miscellaneous | \$ 204,041 | \$ (2,500) | \$ 0 | \$ 201,541 | \$ 219,750 | \$ 241,750 | \$ 40,209 |
| Total Expenditures | \$ 19,436,316 | \$ (158,044) | \$ 223,030 | \$ 19,501,302 | \$ 20,220,297 | \$ 21,086,176 | \$ 1,584,874 |
| | | | | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 723,721 | \$ 158,044 | \$ (223,030) | \$ 658,735 | \$ (1,039,940) | \$ (1,340,954) | \$ 1,999,689 |
| | | | | | | | |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Transfers In | \$ 845,945 | \$ 0 | \$ 0 | \$ 845,945 | \$ 319,566 | \$ 319,566 | \$ 526,379 |
| Transfers Out | (679,062) | 0 | 0 | (679,062) | (835,000) | (835,000) | 155,938 |
| Total Other Financing Sources (Uses) | \$ 166,883 | \$ 0 | \$ 0 | \$ 166,883 | \$ (515,434) | \$ (515,434) | \$ 682,317 |
| | | | | | | | |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ 890,604 | \$ 158,044 | \$ (223,030) | \$ 825,618 | \$ (1,555,374) | \$ (1,856,388) | \$ 2,682,006 |
| | 6,099,352 | (158,044) | 0 | 5,941,308 | 4,997,488 | 4,997,488 | 943,820 |
| | | | | | | | |
| Fund Balance, June 30, 2010 | \$ 6,989,956 | \$ 0 | \$ (223,030) | \$ 6,766,926 | \$ 3,442,114 | \$ 3,141,100 | \$ 3,625,826 |

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, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 344,525 | \$ 341,109 | \$ 341,109 | \$ 3,416 |
| Charges for Current Services | 0 | 422,973 | 422,973 | (422,973) |
| Other Local Revenues | 33,343 | 49,851 | 49,851 | (16,508) |
| State of Tennessee | 1,016,253 | 907,091 | 907,091 | 109,162 |
| Total Revenues | <u>\$ 1,394,121</u> | <u>\$ 1,721,024</u> | <u>\$ 1,721,024</u> | <u>\$ (326,903)</u> |
| <u>Expenditures</u> | | | | |
| <u>General Government</u> | | | | |
| Risk Management | \$ 1,259,942 | \$ 1,843,860 | \$ 1,843,860 | \$ 583,918 |
| Total Expenditures | <u>\$ 1,259,942</u> | <u>\$ 1,843,860</u> | <u>\$ 1,843,860</u> | <u>\$ 583,918</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 134,179</u> | <u>\$ (122,836)</u> | <u>\$ (122,836)</u> | <u>\$ 257,015</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Insurance Recovery | \$ 12,809 | \$ 0 | \$ 0 | \$ 12,809 |
| Total Other Financing Sources (Uses) | <u>\$ 12,809</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 12,809</u> |
| Net Change in Fund Balance | \$ 146,988 | \$ (122,836) | \$ (122,836) | \$ 269,824 |
| Fund Balance, July 1, 2009 | <u>717,031</u> | <u>935,043</u> | <u>935,043</u> | <u>(218,012)</u> |
| Fund Balance, June 30, 2010 | <u>\$ 864,019</u> | <u>\$ 812,207</u> | <u>\$ 812,207</u> | <u>\$ 51,812</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, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|-----------------------------------|---|------------------|----------------|--|
| | | | | | Original | Final | |
| <u>Revenues</u> | | | | | | | |
| Local Taxes | \$ 2,518,579 | \$ 0 | \$ 0 | \$ 2,518,579 | \$ 2,488,999 | \$ 2,488,999 | \$ 29,580 |
| Charges for Current Services | 450 | 0 | 0 | 450 | 0 | 0 | 450 |
| Other Local Revenues | 73,201 | 0 | 0 | 73,201 | 50,000 | 58,405 | 14,796 |
| State of Tennessee | 2,384,456 | 0 | 0 | 2,384,456 | 2,667,520 | 2,670,416 | (285,960) |
| Federal Government | 13,811 | 0 | 0 | 13,811 | 8,473 | 8,473 | 5,338 |
| Other Governments and Citizens Groups | 50,874 | 0 | 0 | 50,874 | 0 | 13,580 | 37,294 |
| Total Revenues | \$ 5,041,371 | \$ 0 | \$ 0 | \$ 5,041,371 | \$ 5,214,992 | \$ 5,239,873 | \$ (198,502) |
| <u>Expenditures</u> | | | | | | | |
| <u>Highways</u> | | | | | | | |
| Administration | \$ 307,895 | \$ 0 | \$ 0 | \$ 307,895 | \$ 316,900 | \$ 318,546 | \$ 10,651 |
| Highway and Bridge Maintenance | 3,755,334 | (759,670) | 453,015 | 3,448,679 | 4,075,001 | 4,743,776 | 1,295,097 |
| Operation and Maintenance of Equipment | 782,196 | (34,199) | 1,927 | 749,924 | 1,077,333 | 1,083,211 | 333,287 |
| Other Charges | 89,731 | (1,304) | 0 | 88,427 | 199,795 | 199,795 | 111,368 |
| Capital Outlay | 102,987 | 0 | 51,470 | 154,457 | 105,000 | 155,000 | 543 |
| Total Expenditures | \$ 5,038,143 | \$ (795,173) | \$ 506,412 | \$ 4,749,382 | \$ 5,774,029 | \$ 6,500,328 | \$ 1,750,946 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 3,228 | \$ 795,173 | \$ (506,412) | \$ 291,989 | \$ (559,037) | \$ (1,260,455) | \$ 1,552,444 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Insurance Recovery | \$ 4,549 | \$ 0 | \$ 0 | \$ 4,549 | \$ 0 | \$ 0 | \$ 4,549 |
| Transfers In | 0 | 0 | 0 | 0 | 86,559 | 86,559 | (86,559) |
| Total Other Financing Sources (Uses) | \$ 4,549 | \$ 0 | \$ 0 | \$ 4,549 | \$ 86,559 | \$ 86,559 | \$ (82,010) |
| Net Change in Fund Balance | \$ 7,777 | \$ 795,173 | \$ (506,412) | \$ 296,538 | \$ (472,478) | \$ (1,173,896) | \$ 1,470,434 |
| Fund Balance, July 1, 2009 | 3,499,661 | (795,173) | 0 | 2,704,488 | 1,379,068 | 1,379,068 | 1,325,420 |
| Fund Balance, June 30, 2010 | \$ 3,507,438 | \$ 0 | \$ (506,412) | \$ 3,001,026 | \$ 906,590 | \$ 205,172 | \$ 2,795,854 |

Exhibit E-4

Greene County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Greene County School Department
June 30, 2010

(Dollar amounts in thousands)

| Actuarial Valuation Date | Actuarial Value of Plan Assets (a) | Actuarial Accrued 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) |
|--------------------------------|--|--|--------------------------------------|--------------------------|---------------------------|---|
| 7-1-09 | \$ 38,614 | \$ 47,513 | \$ 8,899 | 81.3 % | \$ 17,091 | 52.07 % |
| 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 frozen entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the frozen entry age actuarial cost method was a change made during the year of the 2007 actuarial valuation; therefore, only the two most recent actuarial valuations are presented.

Exhibit E-5

Greene County, Tennessee
Schedule of Funding Progress – Pension Plan
Discretely Presented Greeneville-Greene County Emergency Communications District
June 30, 2010

(Dollar amounts in thousands)

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (b) | Unfunded AAL (UAAL) (b)-(a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAAL as a Percentage Payroll ((b-a)/c) |
|--------------------------------|--|--|--------------------------------------|--------------------------|---------------------------|--|
| 7-1-09 | \$ 527 | \$ 759 | \$ 232 | 69.34 % | \$ 329 | 70.78 % |
| 7-1-07 | 437 | 559 | 122 | 78.18 | 287 | 42.51 |

The Governmental Accounting Standards Board requires the plan to prepare the Schedule of Funding Progress using the frozen entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the frozen entry age actuarial cost method was a change made during the year of the 2007 actuarial valuation; therefore, only the two most recent actuarial valuations 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, 2010

(Dollar amounts in thousands)

| Plans | Actuarial Valuation Date* | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded | | Funded Ratio (a/b) | Covered Payroll (c) | UAAAL as a Percentage of Covered Payroll ((b-a)/c) |
|---|---------------------------|-------------------------------|---------------------------------------|---------------------|---------|--------------------|---------------------|--|
| | | | | AAL (UAAAL) (b)-(a) | (b)-(a) | | | |
| <u>PRIMARY GOVERNMENT</u> | | | | | | | | |
| Commercial | 7-1-08 | \$ 0 | \$ 1,724 | \$ 1,724 | 0 | 0 | \$ 11,380 | 15 % |
| <u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u> | | | | | | | | |
| Local Education Group | 7-1-07 | 0 | 8,693 | 8,693 | 0 | 0 | 30,496 | 29 |
| " | 7-1-09 | 0 | 16,878 | 16,878 | 0 | 0 | 30,361 | 56 |

* Data will be presented for three actuarial valuations when available.

GREENE COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2010

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.

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

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. This fund was closed during the current year.

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.

Exhibit F-1

Greene County, Tennessee
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2010

| | Special Revenue Funds | | | | | Total |
|--|--------------------------|--------------|---------------------------|-----------------------|--------------------------------|--------------|
| | Solid Waste / Sanitation | Drug Control | District Attorney General | Other Special Revenue | Constitutional Officers - Fees | |
| \$ | 100 | \$ 0 | \$ 0 | \$ 0 | \$ 2,232 | \$ 2,332 |
| Equity in Pooled Cash and Investments | 323,118 | 180,829 | 162,043 | 845,945 | 0 | 1,511,935 |
| Accounts Receivable | 30,245 | 0 | 0 | 0 | 11,813 | 42,058 |
| Due from Other Governments | 7,092 | 0 | 2,897 | 0 | 0 | 9,989 |
| Due from Other Funds | 61,145 | 0 | 0 | 0 | 0 | 61,145 |
| Property Taxes Receivable | 892,824 | 0 | 0 | 0 | 0 | 892,824 |
| Allowance for Uncollectible Property Taxes | (28,401) | 0 | 0 | 0 | 0 | (28,401) |
| Prepaid Items | 3,003 | 0 | 0 | 0 | 0 | 3,003 |
| Total Assets | \$ 1,289,126 | \$ 180,829 | \$ 164,940 | \$ 845,945 | \$ 14,045 | \$ 2,494,885 |

ASSETS

| | |
|--|--------------|
| Cash | \$ 100 |
| Equity in Pooled Cash and Investments | 323,118 |
| Accounts Receivable | 30,245 |
| Due from Other Governments | 7,092 |
| Due from Other Funds | 61,145 |
| Property Taxes Receivable | 892,824 |
| Allowance for Uncollectible Property Taxes | (28,401) |
| Prepaid Items | 3,003 |
| Total Assets | \$ 1,289,126 |

LIABILITIES AND FUND BALANCES

| | Liabilities | Accounts Payable | Accrued Payroll | Payroll Deductions Payable | Contracts Payable | Due to Other Funds | Due to State of Tennessee | Accrued Interest Payable | Deferred Revenue - Current Property Taxes | Deferred Revenue - Delinquent Property Taxes | Other Deferred Revenues | Total Liabilities |
|--|-------------|------------------|-----------------|----------------------------|-------------------|--------------------|---------------------------|--------------------------|---|--|-------------------------|-------------------|
| \$ | 73,277 | \$ 14,700 | \$ 2,591 | \$ 0 | \$ 571 | \$ 58 | \$ 0 | \$ 824,486 | \$ 30,592 | \$ 2,611 | \$ 948,886 | |
| Accounts Payable | 73,277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Accrued Payroll | 14,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Payroll Deductions Payable | 2,591 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Due to Other Funds | 571 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Due to State of Tennessee | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Deferred Revenue - Current Property Taxes | 824,486 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Deferred Revenue - Delinquent Property Taxes | 30,592 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Deferred Revenues | 2,611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Liabilities | \$ 948,886 | \$ 661 | \$ 16 | \$ 0 | \$ 845,945 | \$ 14,045 | \$ 58 | \$ 0 | \$ 824,486 | \$ 30,592 | \$ 2,611 | \$ 1,809,553 |
| Fund Balances | 1,684 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,684 |
| Reserved for Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(Continued)

| | Special Revenue Funds | | | | Constititu- tional Officers - Fees | Total |
|----|--------------------------------|-----------------|---------------------------------|-----------------------------|---|-----------|
| | Solid Waste / Sanitation | Drug Control | District Attorney General | Other Special Revenue | | |
| \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 |
| | 338,556 | 180,168 | 164,924 | 0 | 0 | 683,648 |
| \$ | 340,240 \$ | 180,168 \$ | 164,924 \$ | 0 \$ | 0 \$ | 685,332 |
| \$ | 1,289,126 \$ | 180,829 \$ | 164,940 \$ | 845,945 \$ | 14,045 \$ | 2,494,885 |

LIABILITIES AND FUND BALANCES (Cont.)

| |
|-------------------------------------|
| <u>Fund Balances (Cont.)</u> |
| Reserved for Other General Purposes |
| Unreserved |
| Total Fund Balances |
| Total Liabilities and Fund Balances |

(Continued)

Exhibit F-1

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

| Debt Service Fund | Capital Projects Funds | | | | | | | Total Nonmajor Governmental Funds |
|-------------------|--------------------------|------------------------------|-----------|------------|------------|---------|------------|-----------------------------------|
| | Community | | | HUD | | Other | | |
| | General Capital Projects | Development/ Industrial Park | Projects | Grant | Projects | Capital | Projects | |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,332 |
| 722,508 | 682,582 | 0 | 10,000 | 151,170 | 843,752 | 0 | 843,752 | 3,078,195 |
| 8,838 | 0 | 0 | 0 | 8,838 | 8,838 | 0 | 8,838 | 59,734 |
| 0 | 0 | 55,977 | 0 | 0 | 55,977 | 0 | 55,977 | 65,966 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,145 |
| 530,204 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,423,028 |
| (16,866) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (45,267) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,003 |
| \$ 1,244,684 | \$ 682,582 | \$ 55,977 | \$ 10,000 | \$ 160,008 | \$ 908,567 | \$ 0 | \$ 908,567 | \$ 4,648,136 |

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

| | | |
|--|--|--|
| <u>Liabilities</u> | | |
| Accounts Payable | | |
| Accrued Payroll | | |
| Payroll Deductions Payable | | |
| Contracts Payable | | |
| Due to Other Funds | | |
| Due to State of Tennessee | | |
| Accrued Interest Payable | | |
| Deferred Revenue - Current Property Taxes | | |
| Deferred Revenue - Delinquent Property Taxes | | |
| Other Deferred Revenues | | |
| Total Liabilities | | |
| <u>Fund Balances</u> | | |
| Reserved for Encumbrances | | |
| Reserved for Capital Outlay | | |

(Continued)

| Debt Service Fund | Capital Projects Funds | | | | | | Total Nonmajor Governmental Funds |
|-------------------|------------------------|---------------------------------------|--------------------------|--------------------|------------------------|--------------|-----------------------------------|
| | General | Community Development/Industrial Park | General Capital Projects | HUD Grant Projects | Other Capital Projects | Total | |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 41,086 | \$ 41,086 | \$ 41,086 |
| 736,788 | 357,442 | 0 | 0 | 0 | 0 | 357,442 | 1,777,878 |
| \$ 736,788 | \$ 682,582 | \$ 0 | \$ 0 | \$ 0 | \$ 160,008 | \$ 842,590 | \$ 2,264,710 |
| \$ 1,244,684 | \$ 682,582 | \$ 55,977 | \$ 10,000 | \$ 160,008 | \$ 908,567 | \$ 4,648,136 | |

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Reserved for Other General Purposes
 Unreserved
 Total Fund Balances

Total Liabilities and Fund Balances

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, 2010

| | Special Revenue Funds | | | | | Total |
|--|--------------------------------|-----------------|---------------------------------|-----------------------------|---|--------------|
| | Solid Waste / Sanitation | Drug Control | District Attorney General | Other Special Revenue | Constitu- tional Officers - Fees | |
| <u>Revenues</u> | | | | | | |
| Local Taxes | \$ 848,298 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 848,298 |
| Fines, Forfeitures, and Penalties | 0 | 39,618 | 50,200 | 0 | 0 | 89,818 |
| Charges for Current Services | 137,420 | 0 | 0 | 0 | 33 | 137,453 |
| Other Local Revenues | 166,508 | 1,636 | 0 | 0 | 0 | 168,144 |
| State of Tennessee | 32,994 | 0 | 0 | 0 | 0 | 32,994 |
| Federal Government | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$ 1,185,220 | \$ 41,254 | \$ 50,200 | \$ 0 | \$ 33 | \$ 1,276,707 |
| <u>Expenditures</u> | | | | | | |
| Current: | | | | | | |
| Administration of Justice | \$ 0 | \$ 0 | \$ 17,831 | \$ 0 | \$ 33 | \$ 17,864 |
| Public Safety | 0 | 37,788 | 0 | 0 | 0 | 37,788 |
| Public Health and Welfare | 1,853,267 | 0 | 0 | 0 | 0 | 1,853,267 |
| 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 | \$ 1,853,267 | \$ 37,788 | \$ 17,831 | \$ 0 | \$ 33 | \$ 1,908,919 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (668,047) | \$ 3,466 | \$ 32,369 | \$ 0 | \$ 0 | \$ (632,212) |
| <u>Other Financing Sources (Uses)</u> | | | | | | |
| Notes Issued | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Transfers In | 679,062 | 0 | 0 | 0 | 0 | 679,062 |
| Transfers Out | 0 | 0 | 0 | (845,945) | 0 | (845,945) |
| Total Other Financing Sources (Uses) | \$ 679,062 | \$ 0 | \$ 0 | \$ (845,945) | \$ 0 | \$ (166,883) |

(Continued)

Exhibit F-2

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

| | Special Revenue Funds | | | | | Total |
|-----------------------------|--------------------------|--------------|---------------------------|-----------------------|--------------------------------|--------------|
| | Solid Waste / Sanitation | Drug Control | District Attorney General | Other Special Revenue | Constitutional Officers - Fees | |
| Net Change in Fund Balances | \$ 11,015 | \$ 3,466 | \$ 32,369 | \$ (845,945) | \$ 0 | \$ (799,095) |
| Fund Balance, July 1, 2009 | 329,225 | 176,702 | 132,555 | 845,945 | 0 | 1,484,427 |
| Fund Balance, June 30, 2010 | \$ 340,240 | \$ 180,168 | \$ 164,924 | \$ 0 | \$ 0 | \$ 685,332 |

(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 | Community | | | HUD Grant Projects | Other Capital Projects | | Total |
| | | | General Capital Projects | Development/ Industrial Park | Other | | | | |
| <u>Revenues</u> | | | | | | | | | |
| Local Taxes | \$ 1,363,850 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 99,831 | \$ 2,311,979 | | |
| Fines, Forfeitures, and Penalties | 0 | 0 | 0 | 0 | 0 | 0 | 89,818 | | |
| Charges for Current Services | 0 | 0 | 0 | 0 | 0 | 0 | 137,453 | | |
| Other Local Revenues | 6,587 | 62,386 | 0 | 1,000 | 0 | 63,386 | 238,117 | | |
| State of Tennessee | 0 | 0 | 3,340 | 0 | 0 | 3,340 | 36,334 | | |
| Federal Government | 0 | 0 | 357,192 | 159,762 | 0 | 516,954 | 516,954 | | |
| Total Revenues | \$ 1,370,437 | \$ 62,386 | \$ 360,532 | \$ 160,762 | \$ 99,831 | \$ 683,511 | \$ 3,330,655 | | |
| <u>Expenditures</u> | | | | | | | | | |
| Current: | | | | | | | | | |
| Administration of Justice | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 17,864 | | |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 37,788 | | |
| Public Health and Welfare | 0 | 0 | 0 | 0 | 0 | 0 | 1,853,267 | | |
| Debt Service: | | | | | | | | | |
| Principal on Debt | 1,170,000 | 0 | 0 | 0 | 0 | 0 | 1,170,000 | | |
| Interest on Debt | 614,852 | 0 | 0 | 0 | 0 | 0 | 614,852 | | |
| Other Debt Service | 18,745 | 0 | 0 | 0 | 0 | 0 | 18,745 | | |
| Capital Projects | 0 | 54,747 | 360,532 | 160,762 | 96,678 | 672,719 | 672,719 | | |
| Capital Projects - Donated | 0 | 473,844 | 0 | 0 | 0 | 473,844 | 473,844 | | |
| Total Expenditures | \$ 1,803,597 | \$ 528,591 | \$ 360,532 | \$ 160,762 | \$ 96,678 | \$ 1,146,563 | \$ 4,859,079 | | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (433,160) | \$ (466,205) | \$ 0 | \$ 0 | \$ 3,153 | \$ (463,052) | \$ (1,528,424) | | |
| <u>Other Financing Sources (Uses)</u> | | | | | | | | | |
| Notes Issued | \$ 0 | \$ 473,844 | \$ 0 | \$ 0 | \$ 0 | \$ 473,844 | \$ 473,844 | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 679,062 | | |
| Transfers Out | 0 | 0 | 0 | 0 | (30,634) | (30,634) | (876,579) | | |
| Total Other Financing Sources (Uses) | \$ 0 | \$ 473,844 | \$ 0 | \$ 0 | \$ (30,634) | \$ 443,210 | \$ 276,327 | | |

(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 | | |
| Net Change in Fund Balances | \$ (433,160) \$ | 7,639 \$ | 0 \$ | 0 \$ | 0 \$ | (27,481) \$ | (19,842) \$ | (1,252,097) |
| Fund Balance, July 1, 2009 | 1,169,948 | 674,943 | 0 | 0 | 0 | 187,489 | 862,432 | 3,516,807 |
| Fund Balance, June 30, 2010 | \$ 736,788 \$ | 682,582 \$ | 0 \$ | 0 \$ | 0 \$ | 160,008 \$ | 842,590 \$ | 2,264,710 |

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, 2010

| | Actual (GAAP Basis) | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|---|------------------|--------------|--|
| | | | | Original | Final | |
| <u>Revenues</u> | | | | | | |
| Local Taxes | \$ 848,298 | \$ 0 | \$ 848,298 | \$ 841,330 | \$ 841,330 | \$ 6,968 |
| Charges for Current Services | 137,420 | 0 | 137,420 | 137,178 | 137,178 | 242 |
| Other Local Revenues | 166,508 | 0 | 166,508 | 121,999 | 121,999 | 44,509 |
| State of Tennessee | 32,994 | 0 | 32,994 | 0 | 51,356 | (18,362) |
| Total Revenues | \$ 1,185,220 | \$ 0 | \$ 1,185,220 | \$ 1,100,507 | \$ 1,151,863 | \$ 33,357 |
| <u>Expenditures</u> | | | | | | |
| <u>General Government</u> | | | | | | |
| Risk Management | \$ 0 | \$ 0 | \$ 0 | \$ 16,848 | \$ 16,848 | \$ 16,848 |
| <u>Public Health and Welfare</u> | | | | | | |
| Sanitation Management | 1,006,095 | 1,684 | 1,007,779 | 1,128,160 | 1,128,160 | 120,381 |
| Waste Pickup | 406,306 | 0 | 406,306 | 428,033 | 428,033 | 21,727 |
| Convenience Centers | 381,550 | 0 | 381,550 | 398,554 | 398,554 | 17,004 |
| Transfer Stations | 59,316 | 0 | 59,316 | 37,184 | 88,540 | 29,224 |
| Total Expenditures | \$ 1,853,267 | \$ 1,684 | \$ 1,854,951 | \$ 2,008,779 | \$ 2,060,135 | \$ 205,184 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (668,047) | \$ (1,684) | \$ (669,731) | \$ (908,272) | \$ (908,272) | \$ 238,541 |
| <u>Other Financing Sources (Uses)</u> | | | | | | |
| Transfers In | \$ 679,062 | \$ 0 | \$ 679,062 | \$ 851,848 | \$ 851,848 | \$ (172,786) |
| Total Other Financing Sources (Uses) | \$ 679,062 | \$ 0 | \$ 679,062 | \$ 851,848 | \$ 851,848 | \$ (172,786) |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ 11,015 | \$ (1,684) | \$ 9,331 | \$ (56,424) | \$ (56,424) | \$ 65,755 |
| | 329,225 | 0 | 329,225 | 156,547 | 156,547 | 172,678 |
| Fund Balance, June 30, 2010 | \$ 340,240 | \$ (1,684) | \$ 338,556 | \$ 100,123 | \$ 100,123 | \$ 238,433 |

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, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive Negative) |
|--|---------------------------|-----------------------------------|---|------------------|-------------|---|
| | | | | Original | Final | |
| <u>Revenues</u> | | | | | | |
| Fines, Forfeitures, and Penalties | \$ 39,618 \$ | 0 \$ | 39,618 \$ | 26,000 \$ | 26,000 \$ | 13,618 |
| Other Local Revenues | 1,636 | 0 | 1,636 | 1,000 | 1,000 | 636 |
| Total Revenues | \$ 41,254 \$ | 0 \$ | 41,254 \$ | 27,000 \$ | 27,000 \$ | 14,254 |
| <u>Expenditures</u> | | | | | | |
| Public Safety | | | | | | |
| Sheriff's Department | \$ 37,788 \$ | (370) \$ | 37,418 \$ | 65,000 \$ | 65,000 \$ | 27,582 |
| Total Expenditures | \$ 37,788 \$ | (370) \$ | 37,418 \$ | 65,000 \$ | 65,000 \$ | 27,582 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 3,466 \$ | 370 \$ | 3,836 \$ | (38,000) \$ | (38,000) \$ | 41,836 |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ 3,466 \$ | 370 \$ | 3,836 \$ | (38,000) \$ | (38,000) \$ | 41,836 |
| | 176,702 | (370) | 176,332 | 108,367 | 108,367 | 67,965 |
| Fund Balance, June 30, 2010 | \$ 180,168 \$ | 0 \$ | 180,168 \$ | 70,367 \$ | 70,367 \$ | 109,801 |

Exhibit F-5

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|--------------|------------------|--------------|--|
| | | Original | Final | |
| <u>Revenues</u> | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Expenditures</u> | 0 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers Out | \$ (845,945) | \$ 0 | \$ (845,945) | \$ 0 |
| Total Other Financing Sources (Uses) | \$ (845,945) | \$ 0 | \$ (845,945) | \$ 0 |
| Net Change in Fund Balance | \$ (845,945) | \$ 0 | \$ (845,945) | \$ 0 |
| Fund Balance, July 1, 2009 | 845,945 | 0 | 845,945 | 0 |
| Fund Balance, June 30, 2010 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

Exhibit F-6

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 1,363,850 | \$ 1,336,680 | \$ 1,336,680 | \$ 27,170 |
| Other Local Revenues | 6,587 | 7,757 | 7,757 | (1,170) |
| Total Revenues | <u>\$ 1,370,437</u> | <u>\$ 1,344,437</u> | <u>\$ 1,344,437</u> | <u>\$ 26,000</u> |
| <u>Expenditures</u> | | | | |
| <u>Principal on Debt</u> | | | | |
| Highways and Streets | \$ 1,170,000 | \$ 1,170,000 | \$ 1,170,000 | \$ 0 |
| <u>Interest on Debt</u> | | | | |
| General Government | 81,725 | 138,075 | 138,075 | 56,350 |
| Highways and Streets | 533,127 | 511,421 | 511,421 | (21,706) |
| <u>Other Debt Service</u> | | | | |
| General Government | 18,745 | 33,565 | 33,565 | 14,820 |
| Total Expenditures | <u>\$ 1,803,597</u> | <u>\$ 1,853,061</u> | <u>\$ 1,853,061</u> | <u>\$ 49,464</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (433,160)</u> | <u>\$ (508,624)</u> | <u>\$ (508,624)</u> | <u>\$ 75,464</u> |
| Net Change in Fund Balance | \$ (433,160) | \$ (508,624) | \$ (508,624) | \$ 75,464 |
| Fund Balance, July 1, 2009 | <u>1,169,948</u> | <u>778,750</u> | <u>778,750</u> | <u>391,198</u> |
| Fund Balance, June 30, 2010 | <u>\$ 736,788</u> | <u>\$ 270,126</u> | <u>\$ 270,126</u> | <u>\$ 466,662</u> |

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.

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, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 2,389,969 | \$ 2,373,548 | \$ 2,373,548 | \$ 16,421 |
| Other Local Revenues | 34,655 | 50,266 | 50,266 | (15,611) |
| Total Revenues | <u>\$ 2,424,624</u> | <u>\$ 2,423,814</u> | <u>\$ 2,423,814</u> | <u>\$ 810</u> |
| <u>Expenditures</u> | | | | |
| <u>Principal on Debt</u> | | | | |
| Education | \$ 1,529,899 | \$ 1,529,896 | \$ 1,529,896 | \$ (3) |
| <u>Interest on Debt</u> | | | | |
| Education | 993,993 | 993,971 | 993,971 | (22) |
| <u>Other Debt Service</u> | | | | |
| Education | 42,521 | 54,000 | 54,000 | 11,479 |
| Total Expenditures | <u>\$ 2,566,413</u> | <u>\$ 2,577,867</u> | <u>\$ 2,577,867</u> | <u>\$ 11,454</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (141,789)</u> | <u>\$ (154,053)</u> | <u>\$ (154,053)</u> | <u>\$ 12,264</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | \$ 30,634 | \$ 0 | \$ 0 | \$ 30,634 |
| Total Other Financing Sources (Uses) | <u>\$ 30,634</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 30,634</u> |
| Net Change in Fund Balance | \$ (111,155) | \$ (154,053) | \$ (154,053) | \$ 42,898 |
| Fund Balance, July 1, 2009 | 1,118,153 | 1,121,606 | 1,121,606 | (3,453) |
| Fund Balance, June 30, 2010 | <u>\$ 1,006,998</u> | <u>\$ 967,553</u> | <u>\$ 967,553</u> | <u>\$ 39,445</u> |

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.

Greene County, Tennessee
 Combining Statement of Fiduciary Assets and Liabilities
 Fiduciary Funds
 June 30, 2010

| | Agency Funds | | | | | Total |
|--|--------------------------|--|---|------------------------------|-------------|---------------------|
| | Cities - Sales Tax | City School ADA - Greeneville | Constitu- tional Officers - Agency | Judicial District Drug | | |
| ASSETS | | | | | | |
| Cash | \$ 0 | \$ 0 | \$ 1,777,416 | \$ 0 | \$ 0 | \$ 1,777,416 |
| Equity in Pooled Cash and Investments | 0 | 4,197 | 0 | 1,483 | 0 | 5,680 |
| Due from Other Governments | 1,130,448 | 394,013 | 0 | 2,881 | 0 | 1,527,342 |
| Property Taxes Receivable | 0 | 2,364,696 | 0 | 0 | 0 | 2,364,696 |
| Allowance for Uncollectible Property Taxes | 0 | (75,464) | 0 | 0 | 0 | (75,464) |
| Restricted Assets | 0 | 0 | 126,625 | 0 | 0 | 126,625 |
| Total Assets | \$ 1,130,448 | \$ 2,687,442 | \$ 1,904,041 | \$ 4,364 | \$ 0 | \$ 5,726,295 |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 | \$ 4,364 | \$ 0 | \$ 4,364 |
| Due to Other Taxing Units | 1,130,448 | 2,687,442 | 0 | 0 | 0 | 3,817,890 |
| Due to Litigants, Heirs, and Others | 0 | 0 | 1,904,041 | 0 | 0 | 1,904,041 |
| Total Liabilities | \$ 1,130,448 | \$ 2,687,442 | \$ 1,904,041 | \$ 4,364 | \$ 0 | \$ 5,726,295 |

Exhibit H-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended June 30, 2010

| | Beginning Balance | Additions | Deductions | Ending Balance |
|--|----------------------|----------------------|----------------------|---------------------|
| <u>Cities - Sales Tax Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Investments | \$ 0 | \$ 6,524,416 | \$ 6,524,416 | \$ 0 |
| Due from Other Governments | 1,123,059 | 1,130,448 | 1,123,059 | 1,130,448 |
| Total Assets | \$ 1,123,059 | \$ 7,654,864 | \$ 7,647,475 | \$ 1,130,448 |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 1,123,059 | \$ 7,654,864 | \$ 7,647,475 | \$ 1,130,448 |
| Total Liabilities | \$ 1,123,059 | \$ 7,654,864 | \$ 7,647,475 | \$ 1,130,448 |
| <u>City School ADA - Greeneville Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Investments | \$ 0 | \$ 4,581,558 | \$ 4,577,361 | \$ 4,197 |
| Due from Other Governments | 390,083 | 394,013 | 390,083 | 394,013 |
| Property Taxes Receivable | 2,391,541 | 2,364,696 | 2,391,541 | 2,364,696 |
| Allowance for Uncollectible Property Taxes | (68,071) | (75,464) | (68,071) | (75,464) |
| Total Assets | \$ 2,713,553 | \$ 7,264,803 | \$ 7,290,914 | \$ 2,687,442 |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 2,713,553 | \$ 7,264,803 | \$ 7,290,914 | \$ 2,687,442 |
| Total Liabilities | \$ 2,713,553 | \$ 7,264,803 | \$ 7,290,914 | \$ 2,687,442 |
| <u>Constitutional Officers - Agency Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 1,387,295 | \$ 13,161,648 | \$ 12,771,527 | \$ 1,777,416 |
| Restricted Assets | 122,698 | 3,927 | 0 | 126,625 |
| Total Assets | \$ 1,509,993 | \$ 13,165,575 | \$ 12,771,527 | \$ 1,904,041 |
| <u>Liabilities</u> | | | | |
| Due to Litigants, Heirs, and Others | \$ 1,509,993 | \$ 13,165,575 | \$ 12,771,527 | \$ 1,904,041 |
| Total Liabilities | \$ 1,509,993 | \$ 13,165,575 | \$ 12,771,527 | \$ 1,904,041 |
| <u>Judicial District Drug</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Investments | \$ 1,711 | \$ 165,260 | \$ 165,488 | \$ 1,483 |
| Due from Other Governments | 2,136 | 2,881 | 2,136 | 2,881 |
| Total Assets | \$ 3,847 | \$ 168,141 | \$ 167,624 | \$ 4,364 |

(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 | \$ 470 | \$ 4,364 | \$ 470 | \$ 4,364 |
| Due to Joint Ventures | 3,377 | 163,777 | 167,154 | 0 |
| Total Liabilities | \$ 3,847 | \$ 168,141 | \$ 167,624 | \$ 4,364 |
| <u>Totals - All Agency Funds</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 1,387,295 | \$ 13,161,648 | \$ 12,771,527 | \$ 1,777,416 |
| Equity in Pooled Cash and Investments | 1,711 | 11,271,234 | 11,267,265 | 5,680 |
| Due from Other Governments | 1,515,278 | 1,527,342 | 1,515,278 | 1,527,342 |
| Property Taxes Receivable | 2,391,541 | 2,364,696 | 2,391,541 | 2,364,696 |
| Allowance for Uncollectible Property Taxes | (68,071) | (75,464) | (68,071) | (75,464) |
| Restricted Assets | 122,698 | 3,927 | 0 | 126,625 |
| Total Assets | \$ 5,350,452 | \$ 28,253,383 | \$ 27,877,540 | \$ 5,726,295 |
| <u>Liabilities</u> | | | | |
| Accounts Payable | \$ 470 | \$ 4,364 | \$ 470 | \$ 4,364 |
| Due to Other Taxing Units | 3,836,612 | 14,919,667 | 14,938,389 | 3,817,890 |
| Due to Litigants, Heirs, and Others | 1,509,993 | 13,165,575 | 12,771,527 | 1,904,041 |
| Due to Joint Ventures | 3,377 | 163,777 | 167,154 | 0 |
| Total Liabilities | \$ 5,350,452 | \$ 28,253,383 | \$ 27,877,540 | \$ 5,726,295 |

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.

Exhibit I-1

Greene County, Tennessee
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2010

| Functions/Programs | Program Revenues | | | Charges for Services | Capital Grants and Contributions | | Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities |
|---|------------------|------------------------------------|--------------|----------------------|----------------------------------|--------------|---|
| | Expenses | Operating Grants and Contributions | | | | | |
| Governmental Activities: | | | | | | | |
| Instruction | \$ 32,405,072 | \$ 0 | \$ 4,596,539 | \$ 590,410 | \$ | (27,218,123) | |
| Support Services | 15,761,600 | 333,463 | 25,255 | 0 | | (15,402,882) | |
| Operation of Non-Instructional Services | 6,161,710 | 1,322,871 | 5,089,117 | 0 | | 250,278 | |
| Total Governmental Activities | \$ 54,328,382 | \$ 1,656,334 | \$ 9,710,911 | \$ 590,410 | \$ | (42,370,727) | |
| General Revenues: | | | | | | | |
| Taxes: | | | | | \$ | | |
| Property Taxes Levied for General Purposes | | | | | \$ | 5,343,840 | |
| Local Option Sales Tax | | | | | | 4,918,144 | |
| Other Local Taxes | | | | | | 4,264 | |
| Grants and Contributions Not Restricted for Specific Programs | | | | | | 31,888,882 | |
| Unrestricted Investment Income | | | | | | 100,651 | |
| Miscellaneous | | | | | | 363,162 | |
| Total General Revenues | | | | | \$ | 42,618,943 | |
| Change in Net Assets | | | | | \$ | 248,216 | |
| Net Assets, July 1, 2009 | | | | | | 38,795,200 | |
| Net Assets, June 30, 2010 | | | | | \$ | 39,043,416 | |

Exhibit I-2

Greene County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Greene County School Department
June 30, 2010

| | Major Funds | | | Nonmajor Funds | Total Govern- mental Funds |
|---|------------------------------|-------------------------------|----------------------|--|-------------------------------------|
| | General Purpose School | School Federal Projects | Central Cafeteria | Education Capital Projects Fund | |
| <u>ASSETS</u> | | | | | |
| Cash | \$ 325,152 | \$ 0 | \$ 1,200 | \$ 0 | \$ 326,352 |
| Equity in Pooled Cash and Investments | 2,092,069 | 16,867 | 1,072,617 | 117,695 | 3,299,248 |
| Accounts Receivable | 27,190 | 0 | 0 | 0 | 27,190 |
| Due from Other Governments | 1,646,957 | 17,229 | 0 | 0 | 1,664,186 |
| Property Taxes Receivable | 5,654,412 | 0 | 0 | 0 | 5,654,412 |
| Allowance for Uncollectible Property Taxes | (180,448) | 0 | 0 | 0 | (180,448) |
| Total Assets | <u>\$ 9,565,332</u> | <u>\$ 34,096</u> | <u>\$ 1,073,817</u> | <u>\$ 117,695</u> | <u>\$ 10,790,940</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | | |
| <u>Liabilities</u> | | | | | |
| Payroll Deductions Payable | \$ 0 | \$ 23,559 | \$ 367 | \$ 0 | \$ 23,926 |
| Other Current Liabilities | 319,279 | 0 | 0 | 0 | 319,279 |
| Deferred Revenue - Current Property Taxes | 5,236,537 | 0 | 0 | 0 | 5,236,537 |
| Deferred Revenue - Delinquent Property Taxes | 178,076 | 0 | 0 | 0 | 178,076 |
| Other Deferred Revenues | 385,000 | 0 | 0 | 0 | 385,000 |
| Total Liabilities | <u>\$ 6,118,892</u> | <u>\$ 23,559</u> | <u>\$ 367</u> | <u>\$ 0</u> | <u>\$ 6,142,818</u> |
| <u>Fund Balances</u> | | | | | |
| Reserved for Encumbrances | \$ 567,203 | \$ 0 | \$ 0 | \$ 104,346 | \$ 671,549 |
| Reserved for Career Ladder - Extended Contract | 19,964 | 0 | 0 | 0 | 19,964 |
| Reserved for Title I Grants to Local Education Agencies | 0 | 6,396 | 0 | 0 | 6,396 |
| Reserved for Special Education - Grants to States | 29,193 | 4,141 | 0 | 0 | 33,334 |
| Unreserved, Reported In: | | | | | |
| General Fund | 2,830,080 | 0 | 0 | 0 | 2,830,080 |
| Special Revenue Funds | 0 | 0 | 1,073,450 | 0 | 1,073,450 |
| Capital Projects Funds | 0 | 0 | 0 | 13,349 | 13,349 |
| Total Fund Balances | <u>\$ 3,446,440</u> | <u>\$ 10,537</u> | <u>\$ 1,073,450</u> | <u>\$ 117,695</u> | <u>\$ 4,648,122</u> |
| Total Liabilities and Fund Balances | <u>\$ 9,565,332</u> | <u>\$ 34,096</u> | <u>\$ 1,073,817</u> | <u>\$ 117,695</u> | <u>\$ 10,790,940</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, 2010

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) | | \$ | 4,648,122 |
| (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: construction in progress | | 217,955 | |
| Add: buildings and improvements net of accumulated depreciation | | 28,585,869 | |
| Add: other capital assets net of accumulated depreciation | | <u>5,485,482</u> | 35,175,472 |
| (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 | \$ | (75,323) | |
| Less: other postemployment benefits liability | | (1,235,573) | |
| Less: termination benefits | | <u>(32,358)</u> | (1,343,254) |
| (3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds. | | | <u>563,076</u> |
| Net assets of governmental activities (Exhibit A) | | \$ | <u><u>39,043,416</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, 2010

| | Major Funds | | | Nonmajor Funds | Total Governmental Funds |
|--|------------------------------|-------------------------------|----------------------|--|--------------------------------|
| | General Purpose School | School Federal Projects | Central Cafeteria | Education Capital Projects Fund | |
| <u>Revenues</u> | | | | | |
| Local Taxes | \$ 10,547,155 | \$ 0 | \$ 0 | \$ 0 | \$ 10,547,155 |
| Licenses and Permits | 2,395 | 0 | 0 | 0 | 2,395 |
| Charges for Current Services | 334,730 | 0 | 1,321,604 | 0 | 1,656,334 |
| Other Local Revenues | 486,867 | 0 | 846 | 0 | 487,713 |
| State of Tennessee | 31,668,075 | 0 | 39,715 | 0 | 31,707,790 |
| Federal Government | 245,225 | 6,389,195 | 2,722,260 | 0 | 9,356,680 |
| Other Governments and Citizens Groups | 0 | 0 | 0 | 473,844 | 473,844 |
| Total Revenues | \$ 43,284,447 | \$ 6,389,195 | \$ 4,084,425 | \$ 473,844 | \$ 54,231,911 |
| <u>Expenditures</u> | | | | | |
| Current: | | | | | |
| Instruction | \$ 25,585,259 | \$ 5,854,925 | \$ 0 | \$ 0 | \$ 31,440,184 |
| Support Services | 14,503,108 | 700,051 | 0 | 0 | 15,203,159 |
| Operation of Non-Instructional Services | 1,675,447 | 0 | 3,952,605 | 0 | 5,628,052 |
| Capital Outlay | 494,967 | 0 | 0 | 0 | 494,967 |
| Capital Projects | 0 | 0 | 0 | 711,198 | 711,198 |
| Total Expenditures | \$ 42,258,781 | \$ 6,554,976 | \$ 3,952,605 | \$ 711,198 | \$ 53,477,560 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,025,666 | \$ (165,781) | \$ 131,820 | \$ (237,354) | \$ 754,351 |
| <u>Other Financing Sources (Uses)</u> | | | | | |
| Insurance Recovery | \$ 25,395 | \$ 0 | \$ 0 | \$ 0 | \$ 25,395 |
| Transfers In | 3,013 | 0 | 0 | 341,701 | 344,714 |
| Transfers Out | (341,701) | (3,013) | 0 | 0 | (344,714) |
| Total Other Financing Sources (Uses) | \$ (313,293) | \$ (3,013) | \$ 0 | \$ 341,701 | \$ 25,395 |
| Net Change in Fund Balances | \$ 712,373 | \$ (168,794) | \$ 131,820 | \$ 104,347 | \$ 779,746 |
| Fund Balance, July 1, 2009 | 2,734,067 | 179,331 | 941,630 | 13,348 | 3,868,376 |
| Fund Balance, June 30, 2010 | \$ 3,446,440 | \$ 10,537 | \$ 1,073,450 | \$ 117,695 | \$ 4,648,122 |

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, 2010

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) | | \$ 779,746 |
| <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 | \$ 2,301,243 | |
| Less: current year depreciation expense | <u>(1,953,187)</u> | 348,056 |
| <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, 2010 | \$ 563,076 | |
| Less: deferred delinquent property taxes and other deferred June 30, 2009 | <u>(596,671)</u> | (33,595) |
| <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 other postemployment benefits liability | \$ (1,044,968) | |
| Change in compensated absences | 1 | |
| Change in termination benefits | <u>198,976</u> | <u>(845,991)</u> |
| Change in net assets of governmental activities (Exhibit B) | | <u>\$ 248,216</u> |

Exhibit I-6

Greene County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 Discreetly Presented Greene County School Department
 General Purpose School Fund
 For the Year Ended June 30, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|------------------------------|---------------------------|-----------------------------------|-----------------------------------|---|----------------------|----------------------|--|
| | | | | | Original | Final | |
| Revenues | | | | | | | |
| Local Taxes | \$ 10,547,155 | \$ 0 | \$ 0 | \$ 10,547,155 | \$ 10,466,578 | \$ 10,393,578 | \$ 153,577 |
| Licenses and Permits | 2,395 | 0 | 0 | 2,395 | 2,500 | 2,500 | (105) |
| Charges for Current Services | 334,730 | 0 | 0 | 334,730 | 318,563 | 353,563 | (18,833) |
| Other Local Revenues | 486,867 | 0 | 0 | 486,867 | 514,500 | 471,666 | 15,201 |
| State of Tennessee | 31,668,075 | 0 | 0 | 31,668,075 | 31,294,084 | 31,763,463 | (95,388) |
| Federal Government | 245,225 | 0 | 0 | 245,225 | 232,216 | 233,770 | 11,455 |
| Total Revenues | \$ 43,284,447 | \$ 0 | \$ 0 | \$ 43,284,447 | \$ 42,828,441 | \$ 43,218,540 | \$ 65,907 |
| Expenditures | | | | | | | |
| <u>Instruction</u> | | | | | | | |
| Regular Instruction Program | \$ 21,162,875 | \$ (30,542) | \$ 45,454 | \$ 21,177,787 | \$ 21,440,056 | \$ 21,346,937 | \$ 169,150 |
| Special Education Program | 3,009,878 | (1,855) | 0 | 3,008,023 | 3,071,306 | 3,075,975 | 67,952 |
| Vocational Education Program | 1,412,506 | 0 | 0 | 1,412,506 | 1,443,337 | 1,437,524 | 25,018 |
| <u>Support Services</u> | | | | | | | |
| Attendance | 157,376 | 0 | 0 | 157,376 | 171,323 | 161,325 | 3,949 |
| Health Services | 315,965 | 0 | 737 | 316,702 | 304,658 | 322,725 | 6,023 |
| Other Student Support | 1,250,293 | (18,000) | 0 | 1,232,293 | 1,295,060 | 1,279,590 | 47,297 |
| Regular Instruction Program | 1,977,196 | (40) | 627 | 1,977,783 | 2,024,056 | 2,015,043 | 37,260 |
| Special Education Program | 333,256 | (1,553) | 0 | 331,703 | 330,616 | 335,246 | 3,543 |
| Vocational Education Program | 97,503 | 0 | 0 | 97,503 | 98,022 | 98,360 | 857 |
| Other Programs | 396,312 | 0 | 0 | 396,312 | 0 | 396,312 | 0 |
| Board of Education | 793,712 | (380) | 760 | 794,092 | 870,956 | 866,002 | 71,910 |
| Director of Schools | 244,650 | (234) | 0 | 244,416 | 246,105 | 249,744 | 5,328 |
| Office of the Principal | 2,870,455 | 0 | 0 | 2,870,455 | 2,923,111 | 2,908,111 | 37,656 |

(Continued)

Exhibit I-6

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 7/1/2009 | Add: Encumbrances 6/30/2010 | 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 | \$ 219,754 | \$ 0 | \$ 0 | \$ 219,754 | \$ 227,412 | \$ 227,412 | \$ 7,658 |
| Operation of Plant | 2,909,693 | (10,383) | 24,659 | 2,923,969 | 3,154,104 | 3,064,104 | 140,135 |
| Maintenance of Plant | 679,159 | (65,371) | 111,647 | 725,435 | 737,286 | 741,338 | 15,903 |
| Transportation | 2,222,989 | (9,150) | 7,946 | 2,221,785 | 2,469,615 | 2,356,965 | 135,180 |
| Central and Other | 34,795 | 0 | 0 | 34,795 | 35,282 | 35,282 | 487 |
| <u>Operation of Non-Instructional Services</u> | | | | | | | |
| Community Services | 160,306 | (1,749) | 0 | 158,557 | 167,563 | 167,563 | 9,006 |
| Early Childhood Education | 1,515,141 | (91,116) | 144,366 | 1,568,391 | 1,582,426 | 1,591,876 | 23,485 |
| Capital Outlay | | | | | | | |
| Regular Capital Outlay | 494,967 | (171,675) | 231,007 | 554,299 | 256,734 | 559,706 | 5,407 |
| Total Expenditures | \$ 42,258,781 | \$ (402,048) | \$ 567,203 | \$ 42,423,936 | \$ 42,849,028 | \$ 43,237,140 | \$ 813,204 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,025,666 | \$ 402,048 | \$ (567,203) | \$ 860,511 | \$ (20,587) | \$ (18,600) | \$ 879,111 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Insurance Recovery | \$ 25,395 | \$ 0 | \$ 0 | \$ 25,395 | \$ 5,000 | \$ 0 | \$ 25,395 |
| Transfers In | 3,013 | 0 | 0 | 3,013 | 15,587 | 3,013 | 0 |
| Transfers Out | (341,701) | 0 | 0 | (341,701) | 0 | (341,701) | 0 |
| Total Other Financing Sources (Uses) | \$ (313,293) | \$ 0 | \$ 0 | \$ (313,293) | \$ 20,587 | \$ (338,688) | \$ 25,395 |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ 712,373 | \$ 402,048 | \$ (567,203) | \$ 547,218 | \$ 0 | \$ (357,288) | \$ 904,506 |
| | 2,734,067 | (402,048) | 0 | 2,332,019 | 998,354 | 2,135,019 | 197,000 |
| Fund Balance, June 30, 2010 | \$ 3,446,440 | \$ 0 | \$ (567,203) | \$ 2,879,237 | \$ 998,354 | \$ 1,777,731 | \$ 1,101,506 |

Exhibit I-7

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, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|--------------|------------------|--------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Federal Government | \$ 6,389,195 | \$ 7,696,037 | \$ 7,591,311 | \$ (1,202,116) |
| Total Revenues | \$ 6,389,195 | \$ 7,696,037 | \$ 7,591,311 | \$ (1,202,116) |
| <u>Expenditures</u> | | | | |
| <u>Instruction</u> | | | | |
| Regular Instruction Program | \$ 2,785,928 | \$ 2,754,421 | \$ 2,846,383 | \$ 60,455 |
| Alternative Instruction Program | 102,710 | 108,727 | 115,727 | 13,017 |
| Special Education Program | 2,833,605 | 3,180,705 | 3,165,969 | 332,364 |
| Vocational Education Program | 132,682 | 129,800 | 132,682 | 0 |
| <u>Support Services</u> | | | | |
| Other Student Support | 57,111 | 627,823 | 630,262 | 573,151 |
| Regular Instruction Program | 407,142 | 480,317 | 452,376 | 45,234 |
| Special Education Program | 85,749 | 107,640 | 120,640 | 34,891 |
| Transportation | 150,049 | 293,086 | 293,085 | 143,036 |
| Total Expenditures | \$ 6,554,976 | \$ 7,682,519 | \$ 7,757,124 | \$ 1,202,148 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (165,781) | \$ 13,518 | \$ (165,813) | \$ 32 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers Out | (3,013) | \$ (13,518) | \$ (13,518) | \$ 10,505 |
| Total Other Financing Sources (Uses) | \$ (3,013) | \$ (13,518) | \$ (13,518) | \$ 10,505 |
| Net Change in Fund Balance | \$ (168,794) | \$ 0 | \$ (179,331) | \$ 10,537 |
| Fund Balance, July 1, 2009 | 179,331 | 179,331 | 179,331 | 0 |
| Fund Balance, June 30, 2010 | \$ 10,537 | \$ 179,331 | \$ 0 | \$ 10,537 |

Exhibit I-8

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, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Charges for Current Services | \$ 1,321,604 | \$ 1,718,165 | \$ 1,718,165 | \$ (396,561) |
| Other Local Revenues | 846 | 12,000 | 12,000 | (11,154) |
| State of Tennessee | 39,715 | 41,000 | 41,000 | (1,285) |
| Federal Government | 2,722,260 | 2,416,600 | 2,810,682 | (88,422) |
| Total Revenues | <u>\$ 4,084,425</u> | <u>\$ 4,187,765</u> | <u>\$ 4,581,847</u> | <u>\$ (497,422)</u> |
| <u>Expenditures</u> | | | | |
| <u>Operation of Non-Instructional Services</u> | | | | |
| Food Service | \$ 3,952,605 | \$ 4,187,765 | \$ 4,581,847 | \$ 629,242 |
| Total Expenditures | <u>\$ 3,952,605</u> | <u>\$ 4,187,765</u> | <u>\$ 4,581,847</u> | <u>\$ 629,242</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 131,820</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 131,820</u> |
| Net Change in Fund Balance | \$ 131,820 | \$ 0 | \$ 0 | \$ 131,820 |
| Fund Balance, July 1, 2009 | 941,630 | 876,686 | 876,686 | 64,944 |
| Fund Balance, June 30, 2010 | <u>\$ 1,073,450</u> | <u>\$ 876,686</u> | <u>\$ 876,686</u> | <u>\$ 196,764</u> |

MISCELLANEOUS SCHEDULES

Exhibit J-1

Greene County, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds
For the Year Ended June 30, 2010

| Description of Indebtedness | Original Amount of Issue | Interest Rate | Date of Issue | Last Maturity Date | Outstanding 7-1-09 | Issued During Period | Paid and/or Matured During Period | Outstanding 6-30-10 |
|--|--------------------------|---------------|---------------|--------------------|--------------------|----------------------|-----------------------------------|---------------------|
| | | | | | | | | |
| <u>NOTES PAYABLE</u> | | | | | | | | |
| <u>Payable through General Debt Service Fund</u> | | | | | | | | |
| Capital Outlay Note - Asphalt | \$ 390,000 | 2.68 % | 2-27-09 | 8-27-09 | \$ 390,000 | \$ 0 | \$ 390,000 | \$ 0 |
| Total Payable through General Debt Service Fund | | | | | \$ 390,000 | \$ 0 | \$ 390,000 | \$ 0 |
| <u>Payable through Education Debt Service Fund</u> | | | | | | | | |
| Capital Outlay Note - EPA Asbestos Abatement | 124,635 | 0 | 5-1-1991 | 10-1-09 | \$ 3,463 | \$ 0 | \$ 3,463 | \$ 0 |
| Capital Outlay Note - EPA Asbestos Abatement | 355,759 | 0 | 5-1-1992 | 10-1-10 | 29,647 | 0 | 19,764 | 9,883 |
| Capital Outlay Note - EPA Asbestos Abatement | 321,134 | 0 | 5-1-1994 | 10-1-11 | 44,599 | 0 | 17,841 | 26,758 |
| Capital Outlay Note - Band Rooms | 229,000 | 4.06 | 8-29-07 | 8-29-16 | 196,347 | 0 | 22,891 | 173,456 |
| Capital Outlay Note - Buses | 295,940 | 2.68 | 2-27-09 | 8-27-09 | 295,940 | 0 | 295,940 | 0 |
| Capital Outlay Note - Buses | 473,844 | 1.96 | 2-24-10 | 8-24-10 | 0 | 473,844 | 0 | 473,844 |
| Total Payable through Education Debt Service Fund | | | | | \$ 569,996 | \$ 473,844 | \$ 359,899 | \$ 683,941 |
| Total Notes Payable | | | | | \$ 959,996 | \$ 473,844 | \$ 749,899 | \$ 683,941 |
| <u>OTHER LOANS PAYABLE</u> | | | | | | | | |
| <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 | \$ 1,600,000 | \$ 0 | \$ 780,000 | \$ 820,000 |
| 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 | | | | | \$ 11,600,000 | \$ 0 | \$ 780,000 | \$ 10,820,000 |
| Total Other Loans Payable | | | | | \$ 11,600,000 | \$ 0 | \$ 780,000 | \$ 10,820,000 |

(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 7-1-09 | Issued During Period | Paid and/or | |
|--|--------------------------------|------------------|---------------------|--------------------------|-----------------------|----------------------------|-----------------------------|------------------------|
| | | | | | | | Matured During Period | Outstanding 6-30-10 |
| 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 | \$ 930,000 | \$ 0 | \$ 505,000 | \$ 425,000 |
| Rural School Bonds (B) - 2001 | 3,925,000 | 3.25 to 4.6 | 10-1-01 | 12-1-16 | 900,000 | 0 | 275,000 | 625,000 |
| Rural School Refunding Bonds, Series 2005A | 5,200,000 | 2.5 to 5 | 6-30-05 | 6-1-18 | 4,175,000 | 0 | 360,000 | 3,815,000 |
| Rural School Refunding Bonds, Series 2005B | 14,980,000 | 2.5 to 5 | 6-30-05 | 6-1-26 | 14,845,000 | 0 | 20,000 | 14,825,000 |
| Rural School Refunding Bonds, Series 2005C | 2,150,000 | 2.5 to 4 | 6-30-05 | 12-1-16 | 2,110,000 | 0 | 10,000 | 2,100,000 |
| Total Payable through Education Debt Service Fund | | | | | \$ 22,960,000 | \$ 0 | \$ 1,170,000 | \$ 21,790,000 |
| Total Bonds Payable | | | | | \$ 23,540,000 | \$ 0 | \$ 1,170,000 | \$ 22,370,000 |

Exhibit J-2

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

| Year Ending June 30 | Notes | | |
|---------------------------|------------|-----------|------------|
| | Principal | Interest | Total |
| 2011 | \$ 525,394 | \$ 11,447 | \$ 536,841 |
| 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 | 29,128 | 1,499 | 30,627 |
| 2017 | 15,009 | 305 | 15,314 |
| Total | \$ 683,941 | \$ 30,281 | \$ 714,222 |

| Year Ending June 30 | Other Loans | | | |
|---------------------------|---------------|--------------|------------|---------------|
| | Principal | Interest | Other Fees | Total |
| 2011 | \$ 820,000 | \$ 532,930 | \$ 7,960 | \$ 1,360,890 |
| 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 | \$ 10,820,000 | \$ 3,534,080 | \$ 7,960 | \$ 14,362,040 |

(Continued)

Exhibit J-2

Greene County, Tennessee
Schedule of Long-term Debt Requirements by Year (Cont.)

| Year Ending June 30 | Bonds | | |
|---------------------------|----------------------|---------------------|----------------------|
| | Principal | Interest | Total |
| 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>\$ 22,370,000</u> | <u>\$ 8,749,519</u> | <u>\$ 31,119,519</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, 2010

| From Fund | To Fund | Purpose | Amount |
|--|----------------------------|----------------------|---------------------|
| <u>PRIMARY GOVERNMENT</u> | | | |
| General | Solid Waste/Sanitation | Operations | \$ 679,062 |
| Other Special Revenue | General | To close fund | 845,945 |
| Other Capital Projects | Education Debt Service | Debt payments | <u>30,634</u> |
| Total Transfers Primary Government | | | <u>\$ 1,555,641</u> |
| <u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u> | | | |
| General Purpose School | Education Capital Projects | Capital expenditures | \$ 341,701 |
| School Federal Projects | General Purpose School | Indirect costs | <u>3,013</u> |
| Total Transfers Discretely Presented Greene County School Department | | | <u>\$ 344,714</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, 2010

| 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 | 97,015 | | |
| Trustee | Section 8-24-102, <u>TCA</u> | 69,461 | 1,873,250 | " |
| Assessor of Property | Section 8-24-102, <u>TCA</u> | 69,461 | 10,000 | " |
| Director of Accounts and Budgets | County Commission | 60,813 | 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 | 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 (1) | 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) 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, 2010

| | 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 | \$ 6,502,082 | \$ 789,282 | \$ 322,099 | \$ 0 | \$ 0 | \$ 0 | \$ 1,660,532 |
| Trustee's Collections - Prior Year | 233,269 | 36,100 | 13,136 | 0 | 0 | 0 | 67,719 |
| Circuit/Clerk & Master Collections - Prior Years | 62,068 | 7,205 | 2,915 | 0 | 0 | 0 | 15,097 |
| Interest and Penalty | 60,347 | 7,639 | 3,095 | 0 | 0 | 0 | 16,349 |
| Pick-up Taxes | 1,929 | 255 | 104 | 0 | 0 | 0 | 534 |
| Payments in-Lieu-of Taxes - T.V.A. | 4,945 | 606 | 246 | 0 | 0 | 0 | 1,269 |
| Payments in-Lieu-of Taxes - Local Utilities | 9,273 | 1,136 | 462 | 0 | 0 | 0 | 2,379 |
| Payments in-Lieu-of Taxes - Other | 18,844 | 2,309 | 938 | 0 | 0 | 0 | 4,835 |
| <u>County Local Option Taxes</u> | | | | | | | |
| Local Option Sales Tax | 1,067,807 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hotel/Motel Tax | 149,747 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wheel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 641,114 |
| Litigation Tax - General | 304,006 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Special Purpose | 177,334 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Jail, Workhouse, or Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business Tax | 479,115 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral Severance Tax | 0 | 0 | 0 | 0 | 0 | 0 | 100,865 |
| Other County Local Option Taxes | 151,339 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Statutory Local Taxes</u> | | | | | | | |
| Bank Excise Tax | 30,732 | 3,766 | 1,530 | 0 | 0 | 0 | 7,886 |
| Wholesale Beer Tax | 231,872 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interstate Telecommunications Tax | 3,384 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Local Taxes | \$ 9,488,093 | \$ 848,298 | \$ 344,525 | \$ 0 | \$ 0 | \$ 0 | \$ 2,518,579 |
| <u>Licenses and Permits</u> | | | | | | | |
| <u>Licenses</u> | | | | | | | |
| Marriage Licenses | 3,088 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cable TV Franchise | 227,423 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Permits</u> | | | | | | | |
| Beer Permits | 3,800 | 0 | 0 | 0 | 0 | 0 | 0 |

(Continued)

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

| | Special Revenue Funds | | | | | | | Highway / Public Works |
|--|-----------------------|-------------------------------|--------------------|-----------------|---------------------------------|---|------|------------------------------|
| | General | Solid Waste/ Sanitation | Special Purpose | Drug Control | District Attorney General | Constitu- tional Officers - Fees | | |
| <u>Licenses and Permits (Cont.)</u> | | | | | | | | |
| <u>Permits (Cont.)</u> | | | | | | | | |
| Building Permits | \$ 68,785 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Licenses and Permits | \$ 303,096 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Fines, Forfeitures, and Penalties</u> | | | | | | | | |
| <u>Circuit Court</u> | | | | | | | | |
| Fines | \$ 28,097 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Officers Costs | 16,949 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drug Control Fines | 0 | 0 | 0 | 8,876 | 0 | 0 | 0 | 0 |
| Jail Fees | 9,905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 1,431 | 0 | 0 | 0 |
| Data Entry Fee - Circuit Court | 1,580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Courtroom Security Fee | 10,469 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Criminal Court</u> | | | | | | | | |
| Drug Court Fees | 971 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DUI Treatment Fines | 1,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>General Sessions Court</u> | | | | | | | | |
| Fines | 113,618 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Officers Costs | 105,464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Game and Fish Fines | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drug Control Fines | 0 | 0 | 0 | 7,179 | 0 | 0 | 0 | 0 |
| Drug Court Fees | 7,477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jail Fees | 130,732 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 10,459 | 0 | 0 | 0 |
| DUI Treatment Fines | 17,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Entry Fee - General Sessions Court | 23,674 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Courtroom Security Fee | 153,990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Juvenile Court</u> | | | | | | | | |
| Fines | 5,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Chancery Court</u> | | | | | | | | |
| Officers Costs | 3,599 | 0 | 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 (Cont.)</u> | | | | | | | |
| Data Entry Fee - Chancery Court | \$ 468 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Courtroom Security Fee | 2,931 | 0 | 0 | 0 | 0 | 0 | 0 |
| Courts in Other District Counties | | | | | | | |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 38,310 | 0 | 0 |
| <u>Judicial District Drug Program</u> | | | | | | | |
| Data Entry Fee - Other Courts | 496 | 0 | 0 | 0 | 0 | 0 | 0 |
| Courtroom Security Fee | 3,762 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Fines, Forfeitures, and Penalties | 0 | 0 | 0 | 23,563 | 0 | 0 | 0 |
| Proceeds from Confiscated Property | 900 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Fines, Forfeitures, and Penalties | \$ 640,077 | \$ 0 | \$ 0 | \$ 39,618 | \$ 50,200 | \$ 0 | \$ 0 |
| Total Fines, Forfeitures, and Penalties | | | | | | | |
| <u>Charges for Current Services</u> | | | | | | | |
| <u>General Service Charges</u> | | | | | | | |
| Tipping Fees | \$ 0 | \$ 99,225 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Solid Waste Disposal Fees | 0 | 38,195 | 0 | 0 | 0 | 0 | 0 |
| Patient Charges | 3,204,114 | 0 | 0 | 0 | 0 | 0 | 0 |
| Work Release Charges for Board | 21,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other General Service Charges | 29,601 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service Charges | 5,460 | 0 | 0 | 0 | 0 | 0 | 450 |
| <u>Fees</u> | | | | | | | |
| Copy Fees | 5,266 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telephone Commissions | 120,816 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vending Machine Collections | 834 | 0 | 0 | 0 | 0 | 0 | 0 |
| Constitutional Officers' Fees and Commissions | 0 | 0 | 0 | 0 | 0 | 33 | 0 |
| Data Processing Fee - Register | 23,566 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - Sheriff | 11,604 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sexual Offender Registration Fees - Sheriff | 6,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - County Clerk | 3,416 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Charges for Current Services | \$ 3,432,537 | \$ 137,420 | \$ 0 | \$ 0 | \$ 0 | \$ 33 | \$ 450 |

(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>Other Local Revenues</u> | | | | | | | |
| <u>Recurring Items</u> | | | | | | | |
| Investment Income | \$ 96,752 | \$ 11,085 | \$ 33,343 | \$ 1,636 | \$ 0 | \$ 0 | \$ 39,861 |
| Lease/Rentals | 500 | 13,283 | 0 | 0 | 0 | 0 | 0 |
| Sale of Materials and Supplies | 497 | 141,547 | 0 | 0 | 0 | 0 | 22,881 |
| Commissary Sales | 316,804 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Maps | 1,682 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Recycled Materials | 0 | 560 | 0 | 0 | 0 | 0 | 1,520 |
| Miscellaneous Refunds | 56,390 | 33 | 0 | 0 | 0 | 0 | 8,939 |
| <u>Nonrecurring Items</u> | | | | | | | |
| Revenue from Joint Ventures | 194,076 | 0 | 0 | 0 | 0 | 0 | 0 |
| Performance Bond Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Local Revenues</u> | | | | | | | |
| Other Local Revenues | 5,512 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Local Revenues | \$ 672,213 | \$ 166,508 | \$ 33,343 | \$ 1,636 | \$ 0 | \$ 0 | \$ 73,201 |
| <u>Fees Received from County Officials</u> | | | | | | | |
| <u>Fees in-Lieu-of Salary</u> | | | | | | | |
| County Clerk | \$ 676,856 | 0 | 0 | 0 | 0 | 0 | 0 |
| Circuit Court Clerk | 234,648 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Sessions Court Clerk | 725,391 | 0 | 0 | 0 | 0 | 0 | 0 |
| Clerk and Master | 110,942 | 0 | 0 | 0 | 0 | 0 | 0 |
| Register | 259,219 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sheriff | 26,932 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trustee | 695,372 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fees Received from County Officials | \$ 2,729,360 | \$ 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 | 21,055 | 0 | 0 | 0 | 0 | 0 | 0 |
| Solid Waste Grants | 0 | 28,726 | 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>State of Tennessee (Cont.)</u> | | | | | | | |
| <u>Public Safety Grants</u> | | | | | | | |
| Law Enforcement Training Programs | \$ 34,200 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Health and Welfare Grants</u> | | | | | | | |
| Health Department Programs | 375,614 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Public Works Grants</u> | | | | | | | |
| State Aid Program | 0 | 0 | 0 | 0 | 0 | 0 | 192,773 |
| Litter Program | 53,702 | 4,268 | 0 | 0 | 0 | 0 | 0 |
| <u>Other State Revenues</u> | | | | | | | |
| Income Tax | 136,913 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beer Tax | 17,778 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcoholic Beverage Tax | 91,533 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mixed Drink Tax | 12,154 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Revenue Sharing - T.V.A. | 0 | 0 | 1,016,253 | 0 | 0 | 0 | 0 |
| Contracted Prisoner Boarding | 870,905 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gasoline and Motor Fuel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 2,138,264 |
| Petroleum Special Tax | 0 | 0 | 0 | 0 | 0 | 0 | 50,523 |
| Registrar's Salary Supplement | 57,330 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Revenues | 33,637 | 0 | 0 | 0 | 0 | 0 | 2,596 |
| Total State of Tennessee | \$ 1,713,821 | \$ 32,994 | \$ 1,016,253 | \$ 0 | \$ 0 | \$ 0 | \$ 2,384,456 |
| <u>Federal Government</u> | | | | | | | |
| <u>Federal Through State</u> | | | | | | | |
| Community Development | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Civil Defense Reimbursement | 48,061 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law Enforcement Grants | 56,090 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Federal through State | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Direct Federal Revenue</u> | | | | | | | |
| Police Service (Lake Area) | 15,290 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forest Service | 0 | 0 | 0 | 0 | 0 | 0 | 13,811 |
| Recovery Act - Law Enforcement Grants | 62,381 | 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>Federal Government (Cont.)</u> | | | | | | | |
| <u>Direct Federal Revenue (Cont.)</u> | | | | | | | |
| Other Direct Federal Revenue | \$ 34,158 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Federal Government | \$ 215,980 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 13,811 |
| <u>Other Governments and Citizens Groups</u> | | | | | | | |
| <u>Other Governments</u> | | | | | | | |
| Prisoner Board Contributions | \$ 960,528 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Contracted Services | 79 | 0 | 0 | 0 | 0 | 0 | 0 |
| Citizens Groups | 3,433 | 0 | 0 | 0 | 0 | 0 | 50,874 |
| Donations | 820 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Governments and Citizens Groups | \$ 964,860 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 50,874 |
| <u>Total</u> | \$ 20,160,037 | \$ 1,185,220 | \$ 1,394,121 | \$ 41,254 | \$ 50,200 | \$ 33 | \$ 5,041,371 |

(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 | \$ 470,957 | \$ 1,659,482 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 11,404,434 |
| Trustee's Collections - Prior Year | 19,206 | 69,854 | 0 | 0 | 0 | 0 | 0 | 0 | 439,284 |
| Circuit/Clerk & Master Collections - Prior Years | 4,298 | 22,306 | 0 | 0 | 0 | 0 | 0 | 0 | 113,889 |
| Interest and Penalty | 5,285 | 17,985 | 0 | 0 | 0 | 0 | 0 | 0 | 110,700 |
| Pick-up Taxes | 152 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 3,008 |
| Payments in-Lieu-of Taxes - T.V.A. | 360 | 1,894 | 0 | 0 | 0 | 0 | 0 | 0 | 9,320 |
| Payments in-Lieu-of Taxes - Local Utilities | 675 | 3,553 | 0 | 0 | 0 | 0 | 0 | 0 | 17,478 |
| Payments in-Lieu-of Taxes - Other | 1,371 | 7,058 | 0 | 0 | 0 | 0 | 0 | 0 | 35,355 |
| <u>County Local Option Taxes</u> | | | | | | | | | |
| Local Option Sales Tax | 0 | 596,030 | 0 | 0 | 0 | 0 | 0 | 0 | 1,663,837 |
| Hotel/Motel Tax | 99,831 | 0 | 0 | 0 | 0 | 0 | 99,831 | 0 | 349,409 |
| Wheel Tax | 641,114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,282,228 |
| Litigation Tax - General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 304,006 |
| Litigation Tax - Special Purpose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 177,334 |
| Litigation Tax - Jail, Workhouse, or Courthouse | 118,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,365 |
| Business Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 479,115 |
| Mineral Severance Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,865 |
| Other County Local Option Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 151,339 |
| <u>Statutory Local Taxes</u> | | | | | | | | | |
| Bank Excise Tax | 2,236 | 11,773 | 0 | 0 | 0 | 0 | 0 | 0 | 57,923 |
| Wholesale Beer Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 231,872 |
| Interstate Telecommunications Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,384 |
| Total Local Taxes | \$ 1,363,850 | \$ 2,389,969 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 99,831 | \$ 0 | \$ 17,053,145 |
| <u>Licenses and Permits</u> | | | | | | | | | |
| <u>Licenses</u> | | | | | | | | | |
| Marriage Licenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,088 |
| Cable TV Franchise | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 227,423 |
| <u>Permits</u> | | | | | | | | | |
| Beer Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,800 |

(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 \$ | 68,785 | |
| Total Licenses and Permits | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 303,096 | |
| <u>Fines, Forfeitures, and Penalties</u> | | | | | | | | |
| <u>Circuit Court</u> | | | | | | | | |
| Fines | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 28,097 | |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 0 | 16,949 | |
| Drug Control Fines | 0 | 0 | 0 | 0 | 0 | 0 | 8,876 | |
| Jail Fees | 0 | 0 | 0 | 0 | 0 | 0 | 9,905 | |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 0 | 0 | 1,431 | |
| Data Entry Fee - Circuit Court | 0 | 0 | 0 | 0 | 0 | 0 | 1,580 | |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 0 | 10,469 | |
| <u>Criminal Court</u> | | | | | | | | |
| Drug Court Fees | 0 | 0 | 0 | 0 | 0 | 0 | 971 | |
| DUI Treatment Fines | 0 | 0 | 0 | 0 | 0 | 0 | 1,342 | |
| <u>General Sessions Court</u> | | | | | | | | |
| Fines | 0 | 0 | 0 | 0 | 0 | 0 | 113,618 | |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 0 | 105,464 | |
| Game and Fish Fines | 0 | 0 | 0 | 0 | 0 | 0 | 252 | |
| Drug Control Fines | 0 | 0 | 0 | 0 | 0 | 0 | 7,179 | |
| Drug Court Fees | 0 | 0 | 0 | 0 | 0 | 0 | 7,477 | |
| Jail Fees | 0 | 0 | 0 | 0 | 0 | 0 | 130,732 | |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 0 | 0 | 10,459 | |
| DUI Treatment Fines | 0 | 0 | 0 | 0 | 0 | 0 | 17,568 | |
| Data Entry Fee - General Sessions Court | 0 | 0 | 0 | 0 | 0 | 0 | 23,674 | |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 0 | 153,990 | |
| <u>Juvenile Court</u> | | | | | | | | |
| Fines | 0 | 0 | 0 | 0 | 0 | 0 | 5,833 | |
| <u>Chancery Court</u> | | | | | | | | |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 0 | 3,599 | |

(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>Fines, Forfeitures, and Penalties (Cont.)</u> | | | | | | | | |
| <u>Chancery Court (Cont.)</u> | | | | | | | | |
| Data Entry Fee - Chancery Court | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 468 | |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 0 | 2,931 | |
| Courts in Other District Counties | | | | | | | | |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 0 | 0 | 38,310 | |
| Judicial District Drug Program | | | | | | | | |
| Data Entry Fee - Other Courts | 0 | 0 | 0 | 0 | 0 | 0 | 496 | |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 0 | 3,762 | |
| Other Fines, Forfeitures, and Penalties | | | | | | | | |
| Proceeds from Confiscated Property | 0 | 0 | 0 | 0 | 0 | 0 | 23,563 | |
| Other Fines, Forfeitures, and Penalties | 0 | 0 | 0 | 0 | 0 | 0 | 900 | |
| Total Fines, Forfeitures, and Penalties | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 729,895 | |
| <u>Charges for Current Services</u> | | | | | | | | |
| <u>General Service Charges</u> | | | | | | | | |
| Tipping Fees | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 99,225 | |
| Solid Waste Disposal Fees | 0 | 0 | 0 | 0 | 0 | 0 | 38,195 | |
| Patient Charges | 0 | 0 | 0 | 0 | 0 | 0 | 3,204,114 | |
| Work Release Charges for Board | 0 | 0 | 0 | 0 | 0 | 0 | 21,860 | |
| Other General Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 29,601 | |
| Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 5,910 | |
| <u>Fees</u> | | | | | | | | |
| Copy Fees | 0 | 0 | 0 | 0 | 0 | 0 | 5,266 | |
| Telephone Commissions | 0 | 0 | 0 | 0 | 0 | 0 | 120,816 | |
| Vending Machine Collections | 0 | 0 | 0 | 0 | 0 | 0 | 834 | |
| Constitutional Officers' Fees and Commissions | 0 | 0 | 0 | 0 | 0 | 0 | 33 | |
| Data Processing Fee - Register | 0 | 0 | 0 | 0 | 0 | 0 | 23,566 | |
| Data Processing Fee - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 11,604 | |
| Sexual Offender Registration Fees - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | |
| Data Processing Fee - County Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 3,416 | |
| Total Charges for Current Services | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 3,570,440 | |

(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>Other Local Revenues</u> | | | | | | | | |
| <u>Recurring Items</u> | | | | | | | | |
| Investment Income | \$ 6,587 | \$ 34,655 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 223,919 | |
| Lease/Rentals | 0 | 0 | 45,000 | 0 | 0 | 0 | 58,783 | |
| Sale of Materials and Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 164,925 | |
| Commissary Sales | 0 | 0 | 0 | 0 | 0 | 0 | 316,804 | |
| Sale of Maps | 0 | 0 | 0 | 0 | 0 | 0 | 1,682 | |
| Sale of Recycled Materials | 0 | 0 | 0 | 0 | 0 | 0 | 2,080 | |
| Miscellaneous Refunds | 0 | 0 | 17,386 | 0 | 0 | 0 | 82,748 | |
| <u>Nonrecurring Items</u> | | | | | | | | |
| Revenue from Joint Ventures | 0 | 0 | 0 | 0 | 0 | 0 | 194,076 | |
| Performance Bond Forfeitures | 0 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | |
| <u>Other Local Revenues</u> | | | | | | | | |
| Other Local Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 5,512 | |
| Total Other Local Revenues | \$ 6,587 | \$ 34,655 | \$ 62,386 | \$ 0 | \$ 1,000 | \$ 0 | \$ 1,051,529 | |
| <u>Fees Received from County Officials</u> | | | | | | | | |
| <u>Fees in-Lieu-of Salary</u> | | | | | | | | |
| County Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 676,856 | |
| Circuit Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 234,648 | |
| General Sessions Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 725,391 | |
| Clerk and Master | 0 | 0 | 0 | 0 | 0 | 0 | 110,942 | |
| Register | 0 | 0 | 0 | 0 | 0 | 0 | 259,219 | |
| Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 26,932 | |
| Trustee | 0 | 0 | 0 | 0 | 0 | 0 | 695,372 | |
| Total Fees Received from County Officials | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,729,360 | |
| <u>State of Tennessee</u> | | | | | | | | |
| <u>General Government Grants</u> | | | | | | | | |
| Juvenile Services Program | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | |
| State Reappraisal Grant | 0 | 0 | 0 | 0 | 0 | 0 | 21,055 | |
| Solid Waste Grants | 0 | 0 | 0 | 0 | 0 | 0 | 28,726 | |

(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>State of Tennessee (Cont.)</u> | | | | | | | | | |
| <u>Public Safety Grants</u> | | | | | | | | | |
| Law Enforcement Training Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,200 | |
| <u>Health and Welfare Grants</u> | | | | | | | | | |
| <u>Health Department Programs</u> | | | | | | | | | |
| <u>Public Works Grants</u> | | | | | | | | | |
| State Aid Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 192,773 | |
| Litter Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,970 | |
| <u>Other State Revenues</u> | | | | | | | | | |
| Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 136,913 | |
| Beer Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,778 | |
| Alcoholic Beverage Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 91,533 | |
| Mixed Drink Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,154 | |
| State Revenue Sharing - T.V.A. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,016,253 | |
| Contracted Prisoner Boarding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 870,905 | |
| Gasoline and Motor Fuel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,138,264 | |
| Petroleum Special Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,523 | |
| Registrar's Salary Supplement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,330 | |
| Other State Grants | 0 | 0 | 0 | 0 | 3,340 | 0 | 0 | 3,340 | |
| Other State Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,533 | |
| Total State of Tennessee | 0 | 0 | 0 | 0 | 3,340 | 0 | 0 | 5,150,864 | |
| <u>Federal Government</u> | | | | | | | | | |
| <u>Federal Through State</u> | | | | | | | | | |
| Community Development | 0 | 0 | 0 | 0 | 357,192 | 0 | 0 | 357,192 | |
| Civil Defense Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,061 | |
| Law Enforcement Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,090 | |
| Other Federal through State | 0 | 0 | 0 | 0 | 0 | 159,762 | 0 | 159,762 | |
| <u>Direct Federal Revenue</u> | | | | | | | | | |
| Police Service (Lake Area) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,290 | |
| Forest Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,811 | |
| ARRA Grant # 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62,381 | |

(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 (Cont.)</u> | | | | | | | |
| <u>Direct Federal Revenue (Cont.)</u> | | | | | | | |
| Other Direct Federal Revenue | \$ 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 34,158 |
| Total Federal Government | \$ 0 \$ | 0 \$ | 0 \$ | 357,192 \$ | 159,762 \$ | 0 \$ | 746,745 |
| <u>Other Governments and Citizens Groups</u> | | | | | | | |
| <u>Other Governments</u> | | | | | | | |
| Prisoner Board Contributions | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 960,528 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 79 |
| Citizens Groups | 0 | 0 | 0 | 0 | 0 | 0 | 54,307 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 820 |
| Total Other Governments and Citizens Groups | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 1,015,734 |
| Total | \$ 1,370,437 \$ | 2,424,624 \$ | 62,386 \$ | 360,532 \$ | 160,762 \$ | 99,831 \$ | 32,350,808 |

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, 2010

| | General Purpose School | School Federal Projects | Central Cafeteria | Education Capital Projects | Total |
|--|------------------------------|-------------------------------|----------------------|----------------------------------|---------------|
| <u>Local Taxes</u> | | | | | |
| <u>County Property Taxes</u> | | | | | |
| Current Property Tax | \$ 5,058,222 | \$ 0 | \$ 0 | \$ 0 | \$ 5,058,222 |
| Trustee's Collections - Prior Year | 203,472 | 0 | 0 | 0 | 203,472 |
| Circuit/Clerk & Master Collections - Prior Years | 45,809 | 0 | 0 | 0 | 45,809 |
| Interest and Penalty | 51,321 | 0 | 0 | 0 | 51,321 |
| Pick-up Taxes | 1,611 | 0 | 0 | 0 | 1,611 |
| Payments in-Lieu-of Taxes - T.V.A. | 5,455 | 0 | 0 | 0 | 5,455 |
| Payments in-Lieu-of Taxes - Local Utilities | 205,952 | 0 | 0 | 0 | 205,952 |
| Payments in-Lieu-of Taxes - Other | 12,000 | 0 | 0 | 0 | 12,000 |
| <u>County Local Option Taxes</u> | | | | | |
| Local Option Sales Tax | 4,935,144 | 0 | 0 | 0 | 4,935,144 |
| <u>Statutory Local Taxes</u> | | | | | |
| Bank Excise Tax | 23,905 | 0 | 0 | 0 | 23,905 |
| Interstate Telecommunications Tax | 3,871 | 0 | 0 | 0 | 3,871 |
| Other Statutory Local Taxes | 393 | 0 | 0 | 0 | 393 |
| Total Local Taxes | \$ 10,547,155 | \$ 0 | \$ 0 | \$ 0 | \$ 10,547,155 |
| <u>Licenses and Permits</u> | | | | | |
| <u>Licenses</u> | | | | | |
| Marriage Licenses | \$ 2,395 | \$ 0 | \$ 0 | \$ 0 | \$ 2,395 |
| Total Licenses and Permits | \$ 2,395 | \$ 0 | \$ 0 | \$ 0 | \$ 2,395 |
| <u>Charges for Current Services</u> | | | | | |
| <u>Fees</u> | | | | | |
| Vending Machine Collections | \$ 1,267 | \$ 0 | \$ 0 | \$ 0 | \$ 1,267 |
| <u>Education Charges</u> | | | | | |
| Lunch Payments - Children | 0 | 0 | 580,197 | 0 | 580,197 |
| Lunch Payments - Adults | 0 | 0 | 115,954 | 0 | 115,954 |
| Income from Breakfast | 0 | 0 | 309,571 | 0 | 309,571 |
| A la carte Sales | 0 | 0 | 315,882 | 0 | 315,882 |
| Transportation - Other State Systems | 103,025 | 0 | 0 | 0 | 103,025 |
| Receipts from Individual Schools | 80,367 | 0 | 0 | 0 | 80,367 |
| Community Service Fees - Children | 150,071 | 0 | 0 | 0 | 150,071 |
| Total Charges for Current Services | \$ 334,730 | \$ 0 | \$ 1,321,604 | \$ 0 | \$ 1,656,334 |
| <u>Other Local Revenues</u> | | | | | |
| <u>Recurring Items</u> | | | | | |
| Investment Income | \$ 99,805 | \$ 0 | \$ 846 | \$ 0 | \$ 100,651 |
| Miscellaneous Refunds | 361,886 | 0 | 0 | 0 | 361,886 |
| <u>Nonrecurring Items</u> | | | | | |
| Sale of Equipment | 562 | 0 | 0 | 0 | 562 |
| Damages Recovered from Individuals | 714 | 0 | 0 | 0 | 714 |
| <u>Other Local Revenues</u> | | | | | |
| Other Local Revenues | 23,900 | 0 | 0 | 0 | 23,900 |
| Total Other Local Revenues | \$ 486,867 | \$ 0 | \$ 846 | \$ 0 | \$ 487,713 |
| <u>State of Tennessee</u> | | | | | |
| <u>General Government Grants</u> | | | | | |
| On-Behalf Contributions for OPEB | \$ 396,312 | \$ 0 | \$ 0 | \$ 0 | \$ 396,312 |

(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 (Cont.)</u> | | | | | |
| <u>State Education Funds</u> | | | | | |
| Basic Education Program | \$ 27,779,600 | \$ 0 | \$ 0 | \$ 0 | \$ 27,779,600 |
| Basic Education Program - ARRA | 1,319,400 | 0 | 0 | 0 | 1,319,400 |
| Early Childhood Education | 1,568,388 | 0 | 0 | 0 | 1,568,388 |
| School Food Service | 0 | 0 | 39,715 | 0 | 39,715 |
| Driver Education | 28,896 | 0 | 0 | 0 | 28,896 |
| Other State Education Funds | 65,661 | 0 | 0 | 0 | 65,661 |
| Coordinated School Health - ARRA | 99,587 | 0 | 0 | 0 | 99,587 |
| Internet Connectivity - ARRA | 20,841 | 0 | 0 | 0 | 20,841 |
| Family Resource Centers - ARRA | 31,182 | 0 | 0 | 0 | 31,182 |
| Statewide Student Management System (SSMS) - ARRA | 18,381 | 0 | 0 | 0 | 18,381 |
| Career Ladder Program | 227,027 | 0 | 0 | 0 | 227,027 |
| Career Ladder - Extended Contract - ARRA | 91,700 | 0 | 0 | 0 | 91,700 |
| <u>Other State Revenues</u> | | | | | |
| Safe Schools - ARRA | 21,100 | 0 | 0 | 0 | 21,100 |
| Total State of Tennessee | \$ 31,668,075 | \$ 0 | \$ 39,715 | \$ 0 | \$ 31,707,790 |
| <u>Federal Government</u> | | | | | |
| <u>Federal Through State</u> | | | | | |
| USDA School Lunch Program | \$ 0 | \$ 0 | \$ 1,719,787 | \$ 0 | \$ 1,719,787 |
| USDA - Commodities | 0 | 0 | 378,282 | 0 | 378,282 |
| Breakfast | 0 | 0 | 600,319 | 0 | 600,319 |
| USDA - Other | 0 | 0 | 8,032 | 0 | 8,032 |
| USDA Food Service Equipment Grant - ARRA | 0 | 0 | 15,840 | 0 | 15,840 |
| Vocational Education - Basic Grants to States | 0 | 140,008 | 0 | 0 | 140,008 |
| Title I Grants to Local Education Agencies | 0 | 2,516,275 | 0 | 0 | 2,516,275 |
| Special Education - Grants to States | 44,120 | 2,988,892 | 0 | 0 | 3,033,012 |
| Special Education Preschool Grants | 0 | 70,254 | 0 | 0 | 70,254 |
| Safe and Drug-free Schools - State Grants | 0 | 25,255 | 0 | 0 | 25,255 |
| Rural Education | 0 | 186,357 | 0 | 0 | 186,357 |
| Education for Homeless Children and Youth | 0 | 669 | 0 | 0 | 669 |
| Eisenhower Professional Development State Grants | 0 | 396,638 | 0 | 0 | 396,638 |
| Other Federal through State | 9,484 | 64,847 | 0 | 0 | 74,331 |
| <u>Direct Federal Revenue</u> | | | | | |
| ROTC Reimbursement | 49,461 | 0 | 0 | 0 | 49,461 |
| Forest Service | 41,434 | 0 | 0 | 0 | 41,434 |
| Other Direct Federal Revenue | 100,726 | 0 | 0 | 0 | 100,726 |
| Total Federal Government | \$ 245,225 | \$ 6,389,195 | \$ 2,722,260 | \$ 0 | \$ 9,356,680 |
| <u>Other Governments and Citizens Groups</u> | | | | | |
| <u>Other Governments</u> | | | | | |
| Contributions | \$ 0 | \$ 0 | \$ 0 | \$ 473,844 | \$ 473,844 |
| Total Other Governments and Citizens Groups | \$ 0 | \$ 0 | \$ 0 | \$ 473,844 | \$ 473,844 |
| Total | \$ 43,284,447 | \$ 6,389,195 | \$ 4,084,425 | \$ 473,844 | \$ 54,231,911 |

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2010

General Fund

General Government

County Commission

| | | | |
|---|----|--------|-----------|
| Board and Committee Members Fees | \$ | 20,200 | |
| Social Security | | 1,252 | |
| State Retirement | | 941 | |
| Employer Medicare | | 293 | |
| Dues and Memberships | | 4,587 | |
| Legal Notices, Recording, and Court Costs | | 213 | |
| Postal Charges | | 220 | |
| Travel | | 6,981 | |
| Other Charges | | 869 | |
| Furniture and Fixtures | | 315 | |
| Total County Commission | | | \$ 35,871 |

County Mayor/Executive

| | | | |
|---|----|--------|---------|
| County Official/Administrative Officer | \$ | 88,249 | |
| Secretary(ies) | | 33,415 | |
| Other Salaries and Wages | | 2,000 | |
| Social Security | | 7,412 | |
| State Retirement | | 12,243 | |
| Life Insurance | | 83 | |
| Medical Insurance | | 23,920 | |
| Unemployment Compensation | | 85 | |
| Employer Medicare | | 1,733 | |
| Communication | | 2,114 | |
| Dues and Memberships | | 2,010 | |
| Legal Notices, Recording, and Court Costs | | 430 | |
| Printing, Stationery, and Forms | | 200 | |
| Rentals | | 564 | |
| Travel | | 1,571 | |
| Office Supplies | | 1,459 | |
| Periodicals | | 188 | |
| Premiums on Corporate Surety Bonds | | 175 | |
| Other Charges | | 430 | |
| Office Equipment | | 259 | |
| Total County Mayor/Executive | | | 178,540 |

County Attorney

| | | |
|--|----|--------|
| County Official/Administrative Officer | \$ | 58,333 |
| Secretary(ies) | | 25,753 |
| Social Security | | 4,894 |
| State Retirement | | 8,325 |

(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.)

| | | | |
|--|----|--------|------------|
| Life Insurance | \$ | 83 | |
| Medical Insurance | | 26,021 | |
| Unemployment Compensation | | 144 | |
| Employer Medicare | | 1,145 | |
| Communication | | 1,348 | |
| Legal Notices, Recording, and Court Costs | | 299 | |
| Maintenance and Repair Services - Equipment | | 280 | |
| Maintenance and Repair Services - Office Equipment | | 554 | |
| Postal Charges | | 185 | |
| Travel | | 496 | |
| Tuition | | 425 | |
| Other Contracted Services | | 1,146 | |
| Office Supplies | | 382 | |
| Periodicals | | 236 | |
| Office Equipment | | 748 | |
| Total County Attorney | | | \$ 130,797 |

Election Commission

| | | |
|--|----|--------|
| County Official/Administrative Officer | \$ | 62,515 |
| Clerical Personnel | | 18,582 |
| Temporary Personnel | | 19,145 |
| Overtime Pay | | 4,767 |
| Election Commission | | 7,460 |
| Election Workers | | 20,665 |
| In-Service Training | | 880 |
| Social Security | | 6,841 |
| State Retirement | | 8,151 |
| Life Insurance | | 68 |
| Medical Insurance | | 19,810 |
| Unemployment Compensation | | 413 |
| Employer Medicare | | 1,643 |
| Communication | | 3,249 |
| Contracts with Private Agencies | | 3,645 |
| Data Processing Services | | 14,034 |
| Dues and Memberships | | 150 |
| Legal Notices, Recording, and Court Costs | | 12,580 |
| Maintenance and Repair Services - Equipment | | 17,904 |
| Maintenance and Repair Services - Office Equipment | | 4,205 |
| Postal Charges | | 5,472 |
| Printing, Stationery, and Forms | | 1,886 |

(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.)

| | | | |
|------------------------------|----|-------|------------|
| Rentals | \$ | 3,984 | |
| Travel | | 1,826 | |
| Tuition | | 149 | |
| Office Supplies | | 3,562 | |
| Periodicals | | 345 | |
| Other Supplies and Materials | | 180 | |
| Data Processing Equipment | | 2,585 | |
| Total Election Commission | | | \$ 246,696 |

Register of Deeds

| | | | |
|--|----|---------|---------|
| County Official/Administrative Officer | \$ | 69,461 | |
| Accountants/Bookkeepers | | 27,268 | |
| Clerical Personnel | | 104,942 | |
| Social Security | | 11,885 | |
| State Retirement | | 19,965 | |
| Life Insurance | | 228 | |
| Medical Insurance | | 53,125 | |
| Unemployment Compensation | | 360 | |
| Employer Medicare | | 2,779 | |
| Communication | | 720 | |
| Dues and Memberships | | 676 | |
| Postal Charges | | 1,053 | |
| Printing, Stationery, and Forms | | 46 | |
| Rentals | | 28,658 | |
| Office Supplies | | 994 | |
| Premiums on Corporate Surety Bonds | | 185 | |
| Office Equipment | | 87 | |
| Total Register of Deeds | | | 322,432 |

Planning

| | | | |
|------------------------------------|----|--------|--|
| Paraprofessionals | \$ | 38,982 | |
| Board and Committee Members Fees | | 2,179 | |
| Social Security | | 2,339 | |
| State Retirement | | 3,882 | |
| Life Insurance | | 41 | |
| Medical Insurance | | 11,960 | |
| Unemployment Compensation | | 72 | |
| Employer Medicare | | 547 | |
| Contracts with Government Agencies | | 12,250 | |
| Rentals | | 89 | |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

| | | | |
|------------------------|----|-----|-----------|
| Gasoline | \$ | 24 | |
| Office Supplies | | 272 | |
| Furniture and Fixtures | | 659 | |
| Total Planning | | | \$ 73,296 |

Codes Compliance

| | | | |
|---------------------------|----|-------|-------|
| Postal Charges | \$ | 28 | |
| Other Contracted Services | | 8,448 | |
| Total Codes Compliance | | | 8,476 |

Geographical Information Systems

| | | | |
|---|----|-------|--------|
| Salary Supplements | \$ | 5,231 | |
| Social Security | | 304 | |
| State Retirement | | 518 | |
| Unemployment Compensation | | 10 | |
| Employer Medicare | | 71 | |
| Communication | | 52 | |
| Maintenance and Repair Services - Equipment | | 7,542 | |
| Travel | | 230 | |
| Tuition | | 200 | |
| Office Supplies | | 2,754 | |
| Total Geographical Information Systems | | | 16,912 |

County Buildings

| | | | |
|---|----|--------|--|
| Maintenance Personnel | \$ | 50,014 | |
| Part-time Personnel | | 7,739 | |
| Overtime Pay | | 3,169 | |
| Social Security | | 3,707 | |
| State Retirement | | 4,888 | |
| Life Insurance | | 83 | |
| Medical Insurance | | 11,497 | |
| Unemployment Compensation | | 238 | |
| Employer Medicare | | 867 | |
| Communication | | 1,053 | |
| Contracts with Private Agencies | | 10,720 | |
| Maintenance and Repair Services - Buildings | | 1,702 | |
| Maintenance and Repair Services - Equipment | | 10,698 | |
| Maintenance and Repair Services - Vehicles | | 1,916 | |
| Pest Control | | 1,440 | |
| Rentals | | 1,080 | |

(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.)

| | | | |
|--|----|--------------|---------|
| Other Contracted Services | \$ | 290 | |
| Custodial Supplies | | 9,615 | |
| Electricity | | 64,011 | |
| Equipment and Machinery Parts | | 870 | |
| Garage Supplies | | 198 | |
| Gasoline | | 4,213 | |
| General Construction Materials | | 13,144 | |
| Natural Gas | | 8,171 | |
| Road Signs | | 4,111 | |
| Tires and Tubes | | 529 | |
| Water and Sewer | | 3,753 | |
| Other Supplies and Materials | | 837 | |
| Other Charges | | 37 | |
| Building Improvements | | 24,352 | |
| Furniture and Fixtures | | 458 | |
| Heating and Air Conditioning Equipment | | 12,180 | |
| Other Equipment | | <u>9,725</u> | |
| Total County Buildings | \$ | | 267,305 |

Finance

Accounting and Budgeting

| | | |
|--|----|---------|
| Supervisor/Director | \$ | 60,813 |
| Accountants/Bookkeepers | | 138,936 |
| Part-time Personnel | | 168 |
| Overtime Pay | | 2,008 |
| Social Security | | 11,883 |
| State Retirement | | 19,974 |
| Life Insurance | | 248 |
| Medical Insurance | | 49,950 |
| Unemployment Compensation | | 434 |
| Employer Medicare | | 2,779 |
| Audit Services | | 18,873 |
| Communication | | 3,140 |
| Data Processing Services | | 3,867 |
| Dues and Memberships | | 435 |
| Legal Notices, Recording, and Court Costs | | 826 |
| Licenses | | 124 |
| Maintenance and Repair Services - Office Equipment | | 11,361 |
| Postal Charges | | 3,059 |
| Printing, Stationery, and Forms | | 2,105 |

(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.)

| | | | |
|------------------------------------|----|-------|------------|
| Rentals | \$ | 198 | |
| Travel | | 530 | |
| Tuition | | 298 | |
| Other Contracted Services | | 4,768 | |
| Office Supplies | | 5,788 | |
| Periodicals | | 385 | |
| Premiums on Corporate Surety Bonds | | 163 | |
| Other Charges | | 400 | |
| Data Processing Equipment | | 66 | |
| Furniture and Fixtures | | 412 | |
| Office Equipment | | 993 | |
| Total Accounting and Budgeting | | | \$ 344,984 |

Purchasing

| | | | |
|---|----|--------|---------|
| Supervisor/Director | \$ | 39,217 | |
| Purchasing Personnel | | 30,819 | |
| Overtime Pay | | 970 | |
| Social Security | | 4,122 | |
| State Retirement | | 7,030 | |
| Life Insurance | | 83 | |
| Medical Insurance | | 23,960 | |
| Unemployment Compensation | | 144 | |
| Employer Medicare | | 964 | |
| Communication | | 1,819 | |
| Dues and Memberships | | 400 | |
| Legal Notices, Recording, and Court Costs | | 426 | |
| Postal Charges | | 10 | |
| Rentals | | 888 | |
| Travel | | 90 | |
| Tuition | | 298 | |
| Office Supplies | | 2,176 | |
| Uniforms | | 60 | |
| Other Supplies and Materials | | 95 | |
| Premiums on Corporate Surety Bonds | | 50 | |
| Office Equipment | | 124 | |
| Total Purchasing | | | 113,745 |

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 | \$ | 151,178 | |
| Clerical Personnel | | 20,104 | |
| Part-time Personnel | | 8,313 | |
| Board and Committee Members Fees | | 4,600 | |
| Social Security | | 16,169 | |
| State Retirement | | 26,890 | |
| Life Insurance | | 351 | |
| Medical Insurance | | 78,242 | |
| Unemployment Compensation | | 632 | |
| Employer Medicare | | 3,902 | |
| Communication | | 2,290 | |
| Contracts with Government Agencies | | 30,929 | |
| Dues and Memberships | | 1,493 | |
| Legal Notices, Recording, and Court Costs | | 212 | |
| Licenses | | 18 | |
| Maintenance and Repair Services - Equipment | | 30 | |
| Maintenance and Repair Services - Office Equipment | | 1,168 | |
| Maintenance and Repair Services - Vehicles | | 470 | |
| Postal Charges | | 1,027 | |
| Rentals | | 1,248 | |
| Travel | | 1,114 | |
| Tuition | | 110 | |
| Other Contracted Services | | 48,018 | |
| Equipment and Machinery Parts | | 373 | |
| Garage Supplies | | 17 | |
| Gasoline | | 2,074 | |
| Office Supplies | | 3,237 | |
| Periodicals | | 124 | |
| Tires and Tubes | | 336 | |
| Other Supplies and Materials | | 656 | |
| Premiums on Corporate Surety Bonds | | 280 | |
| Data Processing Equipment | | 690 | |
| Motor Vehicles | | 22,324 | |
| Office Equipment | | 386 | |
| Total Property Assessor's Office | | | \$ 529,336 |

Reappraisal Program

| | | |
|------------------------------------|----|-------|
| Communication | \$ | 215 |
| Contracts with Government Agencies | | 192 |
| Postal Charges | | 1,283 |

(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 | \$ | 3,062 | |
| Office Supplies | | 998 | |
| Other Supplies and Materials | | 134 | |
| Total Reappraisal Program | | | \$ 5,884 |

County Trustee's Office

| | | | |
|--|----|--------|---------|
| County Official/Administrative Officer | \$ | 69,461 | |
| Assistant(s) | | 33,219 | |
| Accountants/Bookkeepers | | 25,604 | |
| Clerical Personnel | | 12,932 | |
| Part-time Personnel | | 17,317 | |
| Overtime Pay | | 9,069 | |
| Social Security | | 9,917 | |
| State Retirement | | 14,674 | |
| Life Insurance | | 145 | |
| Medical Insurance | | 34,580 | |
| Unemployment Compensation | | 332 | |
| Employer Medicare | | 2,319 | |
| Communication | | 1,374 | |
| Dues and Memberships | | 690 | |
| Legal Notices, Recording, and Court Costs | | 217 | |
| Maintenance and Repair Services - Office Equipment | | 7,586 | |
| Postal Charges | | 10,088 | |
| Printing, Stationery, and Forms | | 1,001 | |
| Rentals | | 15 | |
| Travel | | 1,036 | |
| Tuition | | 447 | |
| Office Supplies | | 1,918 | |
| Premiums on Corporate Surety Bonds | | 204 | |
| Data Processing Equipment | | 100 | |
| Office Equipment | | 159 | |
| Total County Trustee's Office | | | 254,404 |

County Clerk's Office

| | | |
|--|----|---------|
| County Official/Administrative Officer | \$ | 69,461 |
| Assistant(s) | | 34,765 |
| Accountants/Bookkeepers | | 29,691 |
| Clerical Personnel | | 150,680 |
| Part-time Personnel | | 24,219 |
| Overtime Pay | | 4,762 |

(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.)

| | | | |
|--|----|---------|------------|
| Social Security | \$ | 17,267 | |
| State Retirement | | 28,645 | |
| Life Insurance | | 414 | |
| Medical Insurance | | 110,307 | |
| Unemployment Compensation | | 840 | |
| Employer Medicare | | 4,262 | |
| Communication | | 1,853 | |
| Dues and Memberships | | 736 | |
| Legal Notices, Recording, and Court Costs | | 900 | |
| Maintenance and Repair Services - Office Equipment | | 14,064 | |
| Postal Charges | | 15,000 | |
| Printing, Stationery, and Forms | | 2,986 | |
| Rentals | | 5,749 | |
| Travel | | 175 | |
| Tuition | | 298 | |
| Gasoline | | 192 | |
| Office Supplies | | 8,479 | |
| Periodicals | | 233 | |
| Uniforms | | 1,296 | |
| Premiums on Corporate Surety Bonds | | 248 | |
| Other Charges | | 32,078 | |
| Data Processing Equipment | | 280 | |
| Office Equipment | | 5,484 | |
| Total County Clerk's Office | | | \$ 565,364 |

Administration of Justice

Circuit Court

| | | |
|--|----|---------|
| County Official/Administrative Officer | \$ | 69,461 |
| Assistant(s) | | 34,687 |
| Accountants/Bookkeepers | | 27,914 |
| Clerical Personnel | | 210,894 |
| Part-time Personnel | | 8,158 |
| Overtime Pay | | 7,196 |
| Other Salaries and Wages | | 14,025 |
| Jury and Witness Expense | | 8,041 |
| Social Security | | 22,109 |
| State Retirement | | 34,665 |
| Life Insurance | | 518 |
| Medical Insurance | | 93,630 |
| Unemployment Compensation | | 978 |

(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.)

| | | | |
|--|----|-------|------------|
| Employer Medicare | \$ | 5,171 | |
| Communication | | 2,822 | |
| Data Processing Services | | 6,099 | |
| Dues and Memberships | | 856 | |
| Legal Notices, Recording, and Court Costs | | 386 | |
| Maintenance and Repair Services - Office Equipment | | 9,702 | |
| Postal Charges | | 5,500 | |
| Printing, Stationery, and Forms | | 6,781 | |
| Rentals | | 6,082 | |
| Travel | | 17 | |
| Other Contracted Services | | 1,955 | |
| Office Supplies | | 4,839 | |
| Premiums on Corporate Surety Bonds | | 298 | |
| Data Processing Equipment | | 2,219 | |
| Office Equipment | | 70 | |
| Total Circuit Court | | | \$ 585,073 |

General Sessions Court

| | | | |
|--|----|---------|---------|
| Judge(s) | \$ | 145,991 | |
| Probation Officer(s) | | 35,309 | |
| Secretary(ies) | | 30,946 | |
| Overtime Pay | | 1,991 | |
| Social Security | | 10,879 | |
| State Retirement | | 21,209 | |
| Life Insurance | | 124 | |
| Medical Insurance | | 31,770 | |
| Unemployment Compensation | | 140 | |
| Employer Medicare | | 3,034 | |
| Communication | | 4,672 | |
| Maintenance and Repair Services - Office Equipment | | 360 | |
| Postal Charges | | 200 | |
| Rentals | | 1,425 | |
| Travel | | 1,113 | |
| Office Supplies | | 1,559 | |
| Periodicals | | 248 | |
| Other Supplies and Materials | | 195 | |
| Premiums on Corporate Surety Bonds | | 192 | |
| Total General Sessions Court | | | 291,357 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court

| | | |
|------------------|-----------|-----------|
| Contributions | \$ 45,000 | |
| Total Drug Court | | \$ 45,000 |

Chancery Court

| | | |
|--|-----------|---------|
| County Official/Administrative Officer | \$ 69,461 | |
| Assistant(s) | 34,452 | |
| Clerical Personnel | 75,168 | |
| Part-time Personnel | 6,403 | |
| Social Security | 10,871 | |
| State Retirement | 17,729 | |
| Life Insurance | 207 | |
| Medical Insurance | 51,580 | |
| Unemployment Compensation | 411 | |
| Employer Medicare | 2,542 | |
| Bank Charges | 150 | |
| Communication | 4,644 | |
| Data Processing Services | 2,335 | |
| Dues and Memberships | 736 | |
| Legal Notices, Recording, and Court Costs | 713 | |
| Maintenance and Repair Services - Office Equipment | 7,069 | |
| Postal Charges | 1,263 | |
| Printing, Stationery, and Forms | 814 | |
| Rentals | 2,724 | |
| Travel | 55 | |
| Tuition | 201 | |
| Other Contracted Services | 118 | |
| Office Supplies | 2,566 | |
| Periodicals | 2,446 | |
| Premiums on Corporate Surety Bonds | 223 | |
| Other Charges | 28,722 | |
| Data Processing Equipment | 424 | |
| Total Chancery Court | | 324,027 |

Juvenile Court

| | |
|--------------------------|-----------|
| Youth Service Officer(s) | \$ 37,303 |
| Secretary(ies) | 51,394 |
| Overtime Pay | 226 |
| Social Security | 5,401 |
| State Retirement | 8,803 |
| Life Insurance | 124 |

(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.)

| | | | |
|--|----|--------|------------|
| Medical Insurance | \$ | 17,305 | |
| Unemployment Compensation | | 211 | |
| Employer Medicare | | 1,263 | |
| Communication | | 2,136 | |
| Data Processing Services | | 500 | |
| Dues and Memberships | | 50 | |
| Maintenance and Repair Services - Office Equipment | | 2,439 | |
| Postal Charges | | 275 | |
| Rentals | | 1,614 | |
| Travel | | 941 | |
| Other Contracted Services | | 45 | |
| Office Supplies | | 1,496 | |
| Other Supplies and Materials | | 253 | |
| Data Processing Equipment | | 1,473 | |
| Office Equipment | | 559 | |
| Total Juvenile Court | | | \$ 133,811 |

District Attorney General

| | | | |
|---------------------------------|----|-------|-------|
| Communication | \$ | 4,699 | |
| Total District Attorney General | | | 4,699 |

Other Administration of Justice

| | | | |
|--|----|--------|--------|
| Salary Supplements | \$ | 5,000 | |
| Part-time Personnel | | 37,032 | |
| Social Security | | 296 | |
| State Retirement | | 495 | |
| Unemployment Compensation | | 9 | |
| Employer Medicare | | 69 | |
| Maintenance and Repair Services - Office Equipment | | 1,200 | |
| Travel | | 918 | |
| Tuition | | 340 | |
| Other Contracted Services | | 450 | |
| Other Supplies and Materials | | 1,130 | |
| Total Other Administration of Justice | | | 46,939 |

Courtroom Security

| | | | |
|---------------------|----|--------|--|
| Guards | \$ | 73,947 | |
| Part-time Personnel | | 33,455 | |
| Social Security | | 6,410 | |
| State Retirement | | 7,334 | |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Courtroom Security (Cont.)

| | | | |
|---------------------------|----|--------|------------|
| Life Insurance | \$ | 117 | |
| Medical Insurance | | 24,532 | |
| Unemployment Compensation | | 420 | |
| Employer Medicare | | 1,499 | |
| Uniforms | | 383 | |
| Law Enforcement Equipment | | 101 | |
| Total Courtroom Security | | | \$ 148,198 |

Public Safety

Sheriff's Department

| | | |
|--|----|-----------|
| County Official/Administrative Officer | \$ | 84,048 |
| Assistant(s) | | 51,179 |
| Deputy(ies) | | 1,124,434 |
| Detective(s) | | 231,413 |
| Captain(s) | | 92,457 |
| Lieutenant(s) | | 244,369 |
| Sergeant(s) | | 228,030 |
| Mechanic(s) | | 58,401 |
| Dispatchers/Radio Operators | | 285,220 |
| Part-time Personnel | | 21,442 |
| Overtime Pay | | 68,651 |
| Other Salaries and Wages | | 47,828 |
| In-Service Training | | 34,200 |
| Social Security | | 153,005 |
| State Retirement | | 243,921 |
| Life Insurance | | 2,641 |
| Medical Insurance | | 676,058 |
| Unemployment Compensation | | 4,922 |
| Employer Medicare | | 35,786 |
| Communication | | 10,690 |
| Contracts with Government Agencies | | 2,680 |
| Contributions | | 3,521 |
| Dues and Memberships | | 535 |
| Legal Notices, Recording, and Court Costs | | 134 |
| Licenses | | 296 |
| Maintenance and Repair Services - Buildings | | 1,102 |
| Maintenance and Repair Services - Equipment | | 2,559 |
| Maintenance and Repair Services - Office Equipment | | 2,506 |
| Maintenance and Repair Services - Vehicles | | 2,931 |
| Postal Charges | | 2,000 |

(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.)

| | | | |
|------------------------------------|----|---------|--------------|
| Printing, Stationery, and Forms | \$ | 269 | |
| Rentals | | 5,624 | |
| Travel | | 15,464 | |
| Tuition | | 9,354 | |
| Veterinary Services | | 493 | |
| Other Contracted Services | | 2,727 | |
| Electricity | | 6,059 | |
| Equipment and Machinery Parts | | 24,305 | |
| Food Supplies | | 1,389 | |
| Garage Supplies | | 14,210 | |
| Gasoline | | 163,277 | |
| Law Enforcement Supplies | | 7,311 | |
| Office Supplies | | 3,995 | |
| Periodicals | | 102 | |
| Tires and Tubes | | 11,752 | |
| Uniforms | | 14,766 | |
| Water and Sewer | | 637 | |
| Other Supplies and Materials | | 3,648 | |
| Premiums on Corporate Surety Bonds | | 1,418 | |
| In Service/Staff Development | | 7,949 | |
| Building Improvements | | 2,603 | |
| Data Processing Equipment | | 11,984 | |
| Law Enforcement Equipment | | 89,984 | |
| Motor Vehicles | | 36,941 | |
| Office Equipment | | 683 | |
| Other Equipment | | 3,511 | |
| Total Sheriff's Department | | | \$ 4,157,414 |

Special Patrols

| | | | |
|---------------------------|----|---------|---------|
| Secretary(ies) | \$ | 25,218 | |
| Social Security | | 1,570 | |
| State Retirement | | 2,497 | |
| Unemployment Compensation | | 72 | |
| Employer Medicare | | 367 | |
| Contributions | | 6,429 | |
| Law Enforcement Equipment | | 10,429 | |
| Motor Vehicles | | 168,013 | |
| Total Special Patrols | | | 214,595 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Administration of the Sexual Offender Registry

| | | | |
|--|----|-------|-------|
| Other Contracted Services | \$ | 1,800 | |
| Office Supplies | | 838 | |
| Total Administration of the Sexual Offender Registry | \$ | | 2,638 |

Jail

| | | |
|--|----|-----------|
| Supervisor/Director | \$ | 43,917 |
| Deputy(ies) | | 1,228,445 |
| Captain(s) | | 39,296 |
| Lieutenant(s) | | 148,017 |
| Sergeant(s) | | 162,329 |
| Medical Personnel | | 143,020 |
| Paraprofessionals | | 188,087 |
| Cafeteria Personnel | | 168,467 |
| Maintenance Personnel | | 32,719 |
| Part-time Personnel | | 13,435 |
| Overtime Pay | | 20,819 |
| Other Salaries and Wages | | 33,894 |
| Social Security | | 130,697 |
| State Retirement | | 214,233 |
| Life Insurance | | 3,236 |
| Medical Insurance | | 705,846 |
| Unemployment Compensation | | 6,237 |
| Employer Medicare | | 30,611 |
| Communication | | 21,173 |
| Dues and Memberships | | 2,596 |
| Evaluation and Testing | | 200 |
| Maintenance Agreements | | 1,500 |
| Maintenance and Repair Services - Buildings | | 3,723 |
| Maintenance and Repair Services - Equipment | | 20,276 |
| Maintenance and Repair Services - Office Equipment | | 50 |
| Medical and Dental Services | | 38,843 |
| Pest Control | | 720 |
| Postal Charges | | 600 |
| Printing, Stationery, and Forms | | 2,478 |
| Rentals | | 7,576 |
| Travel | | 1,571 |
| Tuition | | 460 |
| Disposal Fees | | 2,153 |
| Other Contracted Services | | 6,248 |
| Custodial Supplies | | 31,941 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

| | | |
|--------------------------------|-----------|--------------|
| Drugs and Medical Supplies | \$ 54,290 | |
| Electricity | 105,055 | |
| Equipment and Machinery Parts | 12,590 | |
| Food Preparation Supplies | 10,954 | |
| Food Supplies | 270,275 | |
| Gasoline | 3,281 | |
| General Construction Materials | 15,834 | |
| Law Enforcement Supplies | 6,960 | |
| Natural Gas | 66,030 | |
| Office Supplies | 5,494 | |
| Uniforms | 8,318 | |
| Water and Sewer | 61,450 | |
| Other Supplies and Materials | 39,985 | |
| In Service/Staff Development | 1,888 | |
| Other Charges | 175,868 | |
| Building Improvements | 1,000 | |
| Data Processing Equipment | 3,948 | |
| Food Service Equipment | 2,606 | |
| Furniture and Fixtures | 2,005 | |
| Law Enforcement Equipment | 19,786 | |
| Motor Vehicles | 27,730 | |
| Other Equipment | 1,484 | |
| Total Jail | | \$ 4,352,244 |

Juvenile Services

| | | |
|---------------------------------|------------|---------|
| Contracts with Private Agencies | \$ 100,088 | |
| Total Juvenile Services | | 100,088 |

Civil Defense

| | |
|---------------------------|-----------|
| Supervisor/Director | \$ 42,571 |
| Secretary(ies) | 24,147 |
| Part-time Personnel | 8,908 |
| Overtime Pay | 1,540 |
| Other Salaries and Wages | 150 |
| Social Security | 4,573 |
| State Retirement | 6,758 |
| Life Insurance | 83 |
| Medical Insurance | 19,810 |
| Unemployment Compensation | 212 |
| Employer Medicare | 1,070 |

(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.)

| | | | |
|--|----|---------------|---------|
| Communication | \$ | 6,429 | |
| Dues and Memberships | | 150 | |
| Licenses | | 18 | |
| Maintenance and Repair Services - Vehicles | | 449 | |
| Postal Charges | | 21 | |
| Rentals | | 1,104 | |
| Travel | | 2,042 | |
| Electricity | | 1,064 | |
| Equipment and Machinery Parts | | 468 | |
| Food Preparation Supplies | | 74 | |
| Garage Supplies | | 268 | |
| Gasoline | | 4,003 | |
| Natural Gas | | 391 | |
| Office Supplies | | 601 | |
| Uniforms | | 780 | |
| Water and Sewer | | 315 | |
| Other Supplies and Materials | | 500 | |
| Other Charges | | 103 | |
| Communication Equipment | | 19,772 | |
| Motor Vehicles | | 8,987 | |
| Other Equipment | | <u>15,624</u> | |
| Total Civil Defense | \$ | | 172,985 |

Rescue Squad

| | | | |
|--------------------|----|---------------|--------|
| Contributions | \$ | <u>11,900</u> | |
| Total Rescue Squad | | | 11,900 |

Disaster Relief

| | | | |
|-----------------------|----|---------------|---------|
| Medical Insurance | \$ | 58,099 | |
| Contributions | | <u>94,683</u> | |
| Total Disaster Relief | | | 152,782 |

Other Emergency Management

| | | | |
|----------------------------------|----|------------|-----|
| Uniforms | \$ | <u>199</u> | |
| Total Other Emergency Management | | | 199 |

Inspection and Regulation

| | | | |
|---------------------|----|--------|--|
| Assistant(s) | \$ | 26,873 | |
| Supervisor/Director | | 37,466 | |
| Paraprofessionals | | 22,216 | |

(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.)

| | | | |
|--|----|--------|------------|
| Social Security | \$ | 5,095 | |
| State Retirement | | 8,569 | |
| Life Insurance | | 110 | |
| Medical Insurance | | 28,664 | |
| Unemployment Compensation | | 264 | |
| Employer Medicare | | 1,192 | |
| Communication | | 3,008 | |
| Legal Notices, Recording, and Court Costs | | 272 | |
| Licenses | | 280 | |
| Maintenance and Repair Services - Vehicles | | 778 | |
| Postal Charges | | 126 | |
| Printing, Stationery, and Forms | | 40 | |
| Rentals | | 1,230 | |
| Tuition | | 788 | |
| Equipment and Machinery Parts | | 700 | |
| Garage Supplies | | 30 | |
| Gasoline | | 3,478 | |
| Office Supplies | | 4,943 | |
| Tires and Tubes | | 281 | |
| Uniforms | | 343 | |
| Other Supplies and Materials | | 522 | |
| Data Processing Equipment | | 190 | |
| Furniture and Fixtures | | 1,934 | |
| Other Equipment | | 83 | |
| Total Inspection and Regulation | | | \$ 149,475 |

County Coroner/Medical Examiner

| | | | |
|---------------------------------------|----|--------|--------|
| Communication | \$ | 988 | |
| Contracts with Private Agencies | | 12,000 | |
| Contributions | | 55,782 | |
| Pauper Burials | | 3,000 | |
| Transportation - Other than Students | | 4,451 | |
| Other Contracted Services | | 3,319 | |
| Office Supplies | | 294 | |
| Other Supplies and Materials | | 486 | |
| Other Equipment | | 626 | |
| Total County Coroner/Medical Examiner | | | 80,946 |

Other Public Safety

| | | | |
|---------------------------|----|-----|-----|
| Advertising | \$ | 480 | |
| Total Other Public Safety | | | 480 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare

Local Health Center

| | | | |
|---|----|---------|------------|
| Medical Personnel | \$ | 52,247 | |
| Salary Supplements | | 19,265 | |
| Clerical Personnel | | 104,399 | |
| Custodial Personnel | | 32,847 | |
| Social Security | | 10,975 | |
| State Retirement | | 18,414 | |
| Life Insurance | | 300 | |
| Medical Insurance | | 76,683 | |
| Unemployment Compensation | | 624 | |
| Employer Medicare | | 2,567 | |
| Architects | | 2,028 | |
| Communication | | 11,843 | |
| Contracts with Private Agencies | | 2,972 | |
| Dues and Memberships | | 564 | |
| Licenses | | 400 | |
| Maintenance Agreements | | 2,571 | |
| Maintenance and Repair Services - Buildings | | 2,147 | |
| Maintenance and Repair Services - Equipment | | 4,529 | |
| Postal Charges | | 4,688 | |
| Printing, Stationery, and Forms | | 609 | |
| Rentals | | 10,985 | |
| Travel | | 437 | |
| Disposal Fees | | 7,299 | |
| Other Contracted Services | | 2,450 | |
| Custodial Supplies | | 7,910 | |
| Drugs and Medical Supplies | | 46,348 | |
| Electricity | | 27,713 | |
| Equipment and Machinery Parts | | 49 | |
| Food Supplies | | 1,131 | |
| Garage Supplies | | 41 | |
| Office Supplies | | 13,689 | |
| Periodicals | | 794 | |
| Water and Sewer | | 1,041 | |
| Other Supplies and Materials | | 5,910 | |
| Heating and Air Conditioning Equipment | | 2,222 | |
| Other Equipment | | 4,224 | |
| Total Local Health Center | | | \$ 482,915 |

Rabies and Animal Control

| | | |
|---------------------|----|--------|
| Supervisor/Director | \$ | 28,272 |
|---------------------|----|--------|

(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.)

| | | | |
|---|----|--------|------------|
| Paraprofessionals | \$ | 40,716 | |
| Part-time Personnel | | 4,414 | |
| Social Security | | 4,380 | |
| State Retirement | | 6,830 | |
| Life Insurance | | 124 | |
| Medical Insurance | | 23,716 | |
| Unemployment Compensation | | 289 | |
| Employer Medicare | | 1,025 | |
| Communication | | 1,520 | |
| Maintenance and Repair Services - Equipment | | 295 | |
| Maintenance and Repair Services - Vehicles | | 1,047 | |
| Rentals | | 444 | |
| Travel | | 461 | |
| Tuition | | 1,625 | |
| Disposal Fees | | 469 | |
| Custodial Supplies | | 893 | |
| Drugs and Medical Supplies | | 922 | |
| Electricity | | 6,983 | |
| Equipment and Machinery Parts | | 986 | |
| Food Supplies | | 1,393 | |
| Gasoline | | 7,274 | |
| Office Supplies | | 20 | |
| Tires and Tubes | | 973 | |
| Water and Sewer | | 598 | |
| Other Supplies and Materials | | 4,592 | |
| Other Equipment | | 1,571 | |
| Total Rabies and Animal Control | | | \$ 141,832 |

Ambulance/Emergency Medical Services

| | | |
|---------------------|----|---------|
| Assistant(s) | \$ | 35,741 |
| Supervisor/Director | | 47,163 |
| Mechanic(s) | | 28,731 |
| Clerical Personnel | | 99,551 |
| Attendants | | 859,202 |
| Part-time Personnel | | 87,145 |
| Overtime Pay | | 745,930 |
| Social Security | | 113,162 |
| State Retirement | | 174,788 |
| Life Insurance | | 2,051 |
| Medical Insurance | | 444,229 |

(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.)

| | | | |
|--|----|---------|--------------|
| Unemployment Compensation | \$ | 4,528 | |
| Employer Medicare | | 26,460 | |
| Communication | | 6,997 | |
| Data Processing Services | | 5,400 | |
| Dues and Memberships | | 110 | |
| Licenses | | 3,000 | |
| Maintenance and Repair Services - Buildings | | 458 | |
| Maintenance and Repair Services - Equipment | | 1,158 | |
| Maintenance and Repair Services - Office Equipment | | 45 | |
| Maintenance and Repair Services - Vehicles | | 4,122 | |
| Pest Control | | 240 | |
| Postal Charges | | 10,200 | |
| Printing, Stationery, and Forms | | 613 | |
| Rentals | | 3,356 | |
| Travel | | 1,703 | |
| Tuition | | 6,659 | |
| Disposal Fees | | 2,811 | |
| Other Contracted Services | | 878 | |
| Custodial Supplies | | 3,498 | |
| Diesel Fuel | | 87,282 | |
| Drugs and Medical Supplies | | 82,038 | |
| Electricity | | 7,746 | |
| Equipment and Machinery Parts | | 12,085 | |
| Garage Supplies | | 7,438 | |
| Gasoline | | 7,050 | |
| Natural Gas | | 3,748 | |
| Office Supplies | | 3,018 | |
| Tires and Tubes | | 4,946 | |
| Uniforms | | 15,829 | |
| Water and Sewer | | 808 | |
| Other Supplies and Materials | | 792 | |
| Refunds | | 27,429 | |
| Other Charges | | 1,484 | |
| Building Improvements | | 1,666 | |
| Communication Equipment | | 2,966 | |
| Data Processing Equipment | | 1,688 | |
| Motor Vehicles | | 103,565 | |
| Office Equipment | | 699 | |
| Health Equipment | | 1,355 | |
| Total Ambulance/Emergency Medical Services | | | \$ 3,093,561 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Alcohol and Drug Programs

| | | |
|---------------------------------|----------|----------|
| Other Charges | \$ 8,635 | |
| Total Alcohol and Drug Programs | | \$ 8,635 |

Other Local Health Services

| | | |
|-----------------------------------|------------|---------|
| Medical Personnel | \$ 148,537 | |
| Part-time Personnel | 22,053 | |
| Overtime Pay | 2,762 | |
| Other Salaries and Wages | 97,190 | |
| Social Security | 12,638 | |
| State Retirement | 16,749 | |
| Life Insurance | 248 | |
| Medical Insurance | 60,132 | |
| Unemployment Compensation | 834 | |
| Employer Medicare | 3,763 | |
| Printing, Stationery, and Forms | 607 | |
| Travel | 5,185 | |
| Other Supplies and Materials | 421 | |
| Liability Insurance | 107 | |
| Other Equipment | 3,899 | |
| Total Other Local Health Services | | 375,125 |

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 | 37 | |
| Medical Insurance | 9,930 | |
| Unemployment Compensation | 72 | |
| Employer Medicare | 381 | |
| Contributions | 11,800 | |
| Other Supplies and Materials | 1,991 | |
| Total Waste Pickup | | 55,854 |

Social, Cultural, and Recreational Services

Libraries

| | | |
|-----------------|-----------|--------|
| Contributions | \$ 84,500 | |
| Total Libraries | | 84,500 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture and Natural Resources

Agriculture Extension Service

| | | |
|-------------------------------------|-----------|------------|
| Salary Supplements | \$ 86,845 | |
| Part-time Personnel | 7,812 | |
| Social Security | 5,869 | |
| State Retirement | 7,720 | |
| Unemployment Compensation | 62 | |
| Employer Medicare | 1,373 | |
| Other Fringe Benefits | 3,174 | |
| Communication | 2,864 | |
| Dues and Memberships | 305 | |
| Operating Lease Payments | 1,104 | |
| Travel | 389 | |
| Office Supplies | 865 | |
| Data Processing Equipment | 912 | |
| Total Agriculture Extension Service | | \$ 119,294 |

Forest Service

| | | |
|----------------------|----------|-------|
| Contributions | \$ 1,470 | |
| Total Forest Service | | 1,470 |

Soil Conservation

| | | |
|---------------------------|-----------|--------|
| Paraprofessionals | \$ 23,304 | |
| Secretary(ies) | 25,389 | |
| Social Security | 2,689 | |
| State Retirement | 4,821 | |
| Life Insurance | 83 | |
| Medical Insurance | 26,493 | |
| Unemployment Compensation | 144 | |
| Employer Medicare | 629 | |
| Dues and Memberships | 1,200 | |
| Postal Charges | 300 | |
| Office Supplies | 490 | |
| Total Soil Conservation | | 85,542 |

Other Operations

Tourism

| | | |
|---------------|-----------|--------|
| Contributions | \$ 74,260 | |
| Total Tourism | | 74,260 |

Industrial Development

| | | |
|------------------------------|-----------|--------|
| Contributions | \$ 74,260 | |
| Total Industrial Development | | 74,260 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

Airport

| | | |
|---------------|-----------|-----------|
| Contributions | \$ 30,380 | |
| Total Airport | | \$ 30,380 |

Veterans' Services

| | | |
|---------------------------|-----------|--------|
| Supervisor/Director | \$ 33,594 | |
| Clerical Personnel | 26,085 | |
| Social Security | 3,465 | |
| State Retirement | 5,908 | |
| Life Insurance | 62 | |
| Medical Insurance | 17,413 | |
| Unemployment Compensation | 144 | |
| Employer Medicare | 821 | |
| Communication | 948 | |
| Postal Charges | 352 | |
| Rentals | 5,244 | |
| Travel | 485 | |
| Office Supplies | 135 | |
| Total Veterans' Services | | 94,656 |

Other Charges

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

Contributions to Other Agencies

| | | |
|---------------------------------------|------------|---------|
| Contributions | \$ 359,144 | |
| Rentals | 9,000 | |
| Total Contributions to Other Agencies | | 368,144 |

Miscellaneous

| | | |
|---------------------------|-----------|---------|
| Dues and Memberships | \$ 22,000 | |
| Other Contracted Services | 8,028 | |
| Trustee's Commission | 173,313 | |
| Other Charges | 700 | |
| Total Miscellaneous | | 204,041 |

| | | |
|--------------------|--|---------------|
| Total General Fund | | \$ 19,436,316 |
|--------------------|--|---------------|

(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) | \$ | 28,117 | |
| Supervisor/Director | | 35,601 | |
| Social Security | | 3,826 | |
| State Retirement | | 6,308 | |
| Life Insurance | | 83 | |
| Medical Insurance | | 17,708 | |
| Unemployment Compensation | | 142 | |
| Employer Medicare | | 895 | |
| Communication | | 1,670 | |
| Contracts with Other Public Agencies | | 679,062 | |
| Dues and Memberships | | 100 | |
| Maintenance and Repair Services - Equipment | | 353 | |
| Maintenance and Repair Services - Vehicles | | 1,795 | |
| Postal Charges | | 1,090 | |
| Printing, Stationery, and Forms | | 500 | |
| Rentals | | 1,112 | |
| Other Contracted Services | | 1,202 | |
| Custodial Supplies | | 150 | |
| Diesel Fuel | | 74,450 | |
| Electricity | | 9,042 | |
| Equipment and Machinery Parts | | 20,286 | |
| Garage Supplies | | 10,411 | |
| Gasoline | | 3,458 | |
| Lubricants | | 3,860 | |
| Office Supplies | | 604 | |
| Small Tools | | 83 | |
| Tires and Tubes | | 12,891 | |
| Uniforms | | 2,302 | |
| Water and Sewer | | 291 | |
| Other Supplies and Materials | | 3,973 | |
| Trustee's Commission | | 16,823 | |
| Furniture and Fixtures | | 97 | |
| Solid Waste Equipment | | 56,786 | |
| Other Equipment | | 11,024 | |
| Total Sanitation Management | | | \$ 1,006,095 |

Waste Pickup

| | | |
|---------------------|----|---------|
| Mechanic(s) | \$ | 83,102 |
| Truck Drivers | | 171,250 |
| Part-time Personnel | | 10,445 |

(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.)

| | | | |
|---------------------------|----|--------|------------|
| Overtime Pay | \$ | 7,620 | |
| Social Security | | 16,281 | |
| State Retirement | | 25,931 | |
| Life Insurance | | 385 | |
| Medical Insurance | | 86,608 | |
| Unemployment Compensation | | 876 | |
| Employer Medicare | | 3,808 | |
| Total Waste Pickup | | | \$ 406,306 |

Convenience Centers

| | | | |
|------------------------------|----|---------|---------|
| Attendants | \$ | 328,272 | |
| Social Security | | 17,982 | |
| Unemployment Compensation | | 2,565 | |
| Employer Medicare | | 4,762 | |
| Communication | | 4,939 | |
| Other Contracted Services | | 41 | |
| Crushed Stone | | 3,322 | |
| Custodial Supplies | | 1,996 | |
| Electricity | | 10,965 | |
| Water and Sewer | | 3,097 | |
| Other Supplies and Materials | | 3,102 | |
| Other Equipment | | 507 | |
| Total Convenience Centers | | | 381,550 |

Transfer Stations

| | | | |
|---------------------------|----|--------|--------|
| Part-time Personnel | \$ | 4,220 | |
| Social Security | | 262 | |
| Unemployment Compensation | | 34 | |
| Employer Medicare | | 61 | |
| Disposal Fees | | 54,739 | |
| Total Transfer Stations | | | 59,316 |

Total Solid Waste/Sanitation Fund \$ 1,853,267

Special Purpose Fund

General Government

Risk Management

| | | | |
|----------------------|----|--------|--|
| Consultants | \$ | 19,756 | |
| Fiscal Agent Charges | | 10,428 | |
| Legal Services | | 75,972 | |

(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.)

| | | |
|---------------------------------|----------|---------------------|
| Other Contracted Services | \$ 5,773 | |
| Boiler Insurance | 16,383 | |
| Building and Contents Insurance | 200,413 | |
| Liability Insurance | 147,117 | |
| Trustee's Commission | 13,199 | |
| Workers' Compensation Insurance | 140,355 | |
| Liability Claims | 79,954 | |
| Other Self-Insured Claims | 545,869 | |
| Other Charges | 4,723 | |
| Total Risk Management | | <u>\$ 1,259,942</u> |

Total Special Purpose Fund \$ 1,259,942

Drug Control Fund

Public Safety

Sheriff's Department

| | | |
|---|----------|------------------|
| Communication | \$ 2,215 | |
| Contributions | 1,000 | |
| Confidential Drug Enforcement Payments | 666 | |
| Maintenance and Repair Services - Buildings | 1,669 | |
| Travel | 300 | |
| Tuition | 350 | |
| Other Contracted Services | 2,515 | |
| Electricity | 5,598 | |
| Law Enforcement Supplies | 370 | |
| Water and Sewer | 150 | |
| Other Supplies and Materials | 5,743 | |
| Trustee's Commission | 16 | |
| Other Charges | 20 | |
| Law Enforcement Equipment | 17,176 | |
| Total Sheriff's Department | | <u>\$ 37,788</u> |

Total Drug Control Fund 37,788

District Attorney General Fund

Administration of Justice

District Attorney General

| | |
|--------------------------|----------|
| Jury and Witness Expense | \$ 1,683 |
| Communication | 677 |
| Dues and Memberships | 645 |

(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.)

| | | | |
|---------------------------------|----|-------|-----------|
| Travel | \$ | 3,671 | |
| Tuition | | 2,300 | |
| Other Contracted Services | | 2,386 | |
| Office Supplies | | 160 | |
| Periodicals | | 162 | |
| Office Equipment | | 6,147 | |
| Total District Attorney General | | | \$ 17,831 |

Total District Attorney General Fund \$ 17,831

Constitutional Officers - Fees Fund

Administration of Justice

Circuit Court

| | | | |
|---|----|----|-------|
| Constitutional Officers' Operating Expenses | \$ | 33 | |
| Total Circuit Court | | | \$ 33 |

Total Constitutional Officers - Fees Fund 33

Highway/Public Works Fund

Highways

Administration

| | | | |
|--|----|--------|--|
| County Official/Administrative Officer | \$ | 76,407 | |
| Accountants/Bookkeepers | | 56,738 | |
| Overtime Pay | | 1,645 | |
| Other Salaries and Wages | | 59,466 | |
| Social Security | | 11,435 | |
| State Retirement | | 19,232 | |
| Life Insurance | | 228 | |
| Medical Insurance | | 65,789 | |
| Unemployment Compensation | | 144 | |
| Employer Medicare | | 2,675 | |
| Dues and Memberships | | 3,753 | |
| Maintenance and Repair Services - Office Equipment | | 357 | |
| Postal Charges | | 224 | |
| Travel | | 699 | |
| Tuition | | 318 | |
| Other Contracted Services | | 1,434 | |
| Office Supplies | | 1,559 | |
| Liability Claims | | 1,530 | |
| Other Charges | | 841 | |

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

| | | | |
|---------------------------|----|-------|------------|
| Data Processing Equipment | \$ | 2,962 | |
| Furniture and Fixtures | | 459 | |
| Total Administration | | | \$ 307,895 |

Highway and Bridge Maintenance

| | | | |
|--------------------------------------|----|---------|-----------|
| Assistant(s) | \$ | 38,226 | |
| Foremen | | 132,189 | |
| Equipment Operators - Heavy | | 364,138 | |
| Equipment Operators - Light | | 134,975 | |
| Truck Drivers | | 339,079 | |
| Laborers | | 335,616 | |
| Part-time Personnel | | 17,701 | |
| Overtime Pay | | 60,162 | |
| Social Security | | 83,130 | |
| State Retirement | | 139,258 | |
| Life Insurance | | 2,281 | |
| Medical Insurance | | 574,840 | |
| Unemployment Compensation | | 4,535 | |
| Employer Medicare | | 19,442 | |
| Licenses | | 325 | |
| Tuition | | 960 | |
| Other Contracted Services | | 40,922 | |
| Asphalt | | 805,777 | |
| Concrete | | 32,733 | |
| Crushed Stone | | 220,096 | |
| Custodial Supplies | | 299 | |
| Explosives and Drilling Supplies | | 121 | |
| General Construction Materials | | 96,090 | |
| Pipe - Metal | | 74,152 | |
| Road Signs | | 16,302 | |
| Salt | | 22,818 | |
| Other Supplies and Materials | | 5,426 | |
| Other Charges | | 968 | |
| Highway Construction | | 192,773 | |
| Total Highway and Bridge Maintenance | | | 3,755,334 |

Operation and Maintenance of Equipment

| | | |
|---------------------|----|---------|
| Supervisor/Director | \$ | 30,018 |
| Mechanic(s) | | 132,549 |
| Laborers | | 52,099 |

(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.)

| | | | |
|--|----|--------------|---------|
| Overtime Pay | \$ | 6,191 | |
| Social Security | | 12,972 | |
| State Retirement | | 21,865 | |
| Life Insurance | | 296 | |
| Medical Insurance | | 72,543 | |
| Unemployment Compensation | | 576 | |
| Employer Medicare | | 3,034 | |
| Licenses | | 278 | |
| Maintenance and Repair Services - Equipment | | 987 | |
| Maintenance and Repair Services - Vehicles | | 20,299 | |
| Custodial Supplies | | 1,763 | |
| Diesel Fuel | | 128,632 | |
| Equipment and Machinery Parts | | 133,441 | |
| Garage Supplies | | 41,309 | |
| Gasoline | | 77,683 | |
| Lubricants | | 11,496 | |
| Small Tools | | 5,190 | |
| Tires and Tubes | | 26,566 | |
| Other Charges | | <u>2,409</u> | |
| Total Operation and Maintenance of Equipment | \$ | | 782,196 |

Other Charges

| | | | |
|------------------------------------|----|--------------|--------|
| Communication | \$ | 7,785 | |
| Other Contracted Services | | 799 | |
| Electricity | | 12,053 | |
| Natural Gas | | 1,029 | |
| Water and Sewer | | 761 | |
| Liability Insurance | | 618 | |
| Premiums on Corporate Surety Bonds | | 710 | |
| Trustee's Commission | | 64,612 | |
| Other Charges | | <u>1,364</u> | |
| Total Other Charges | | | 89,731 |

Capital Outlay

| | | | |
|----------------------|----|---------------|----------------|
| Highway Equipment | \$ | 78,557 | |
| Motor Vehicles | | <u>24,430</u> | |
| Total Capital Outlay | | | <u>102,987</u> |

Total Highway/Public Works Fund \$ 5,038,143

(Continued)

Exhibit J-7

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

General Debt Service Fund

Principal on Debt

Highways and Streets

| | | |
|----------------------------|------------------|--------------|
| Principal on Notes | \$ 390,000 | |
| Principal on Other Loans | 780,000 | |
| Total Highways and Streets | <u>1,170,000</u> | \$ 1,170,000 |

Interest on Debt

General Government

| | | |
|--------------------------|---------------|--------|
| Interest on Bonds | \$ 25,375 | |
| Interest on Other Loans | 56,350 | |
| Total General Government | <u>81,725</u> | 81,725 |

Highways and Streets

| | | |
|----------------------------|----------------|---------|
| Interest on Notes | \$ 5,255 | |
| Interest on Other Loans | 527,872 | |
| Total Highways and Streets | <u>533,127</u> | 533,127 |

Other Debt Service

General Government

| | | |
|--------------------------|---------------|--------|
| Trustee's Commission | \$ 17,406 | |
| Other Charges | 1,339 | |
| Total General Government | <u>18,745</u> | 18,745 |

Total General Debt Service Fund \$ 1,803,597

Education Debt Service Fund

Principal on Debt

Education

| | | |
|--------------------|------------------|--------------|
| Principal on Bonds | \$ 1,170,000 | |
| Principal on Notes | 359,899 | |
| Total Education | <u>1,529,899</u> | \$ 1,529,899 |

Interest on Debt

Education

| | | |
|-------------------|----------------|---------|
| Interest on Bonds | \$ 982,263 | |
| Interest on Notes | 11,730 | |
| Total Education | <u>993,993</u> | 993,993 |

Other Debt Service

Education

| | | |
|----------------------|---------------|--------|
| Trustee's Commission | \$ 41,451 | |
| Other Charges | 1,070 | |
| Total Education | <u>42,521</u> | 42,521 |

Total Education Debt Service Fund 2,566,413

(Continued)

Exhibit J-7

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

General Capital Projects Fund

Capital Projects

General Administration Projects

| | | | |
|---|----|---------------|--------|
| Architects | \$ | 332 | |
| Legal Notices, Recording, and Court Costs | | 252 | |
| General Construction Materials | | 302 | |
| Building Improvements | | <u>19,286</u> | |
| Total General Administration Projects | \$ | | 20,172 |

Public Safety Projects

| | | | |
|--------------------------------|----|---------------|--------|
| General Construction Materials | \$ | 618 | |
| Building Improvements | | <u>19,200</u> | |
| Total Public Safety Projects | | | 19,818 |

Other General Government Projects

| | | | |
|---|----|--------------|--------|
| Architects | \$ | 8,257 | |
| Building Improvements | | <u>6,500</u> | |
| Total Other General Government Projects | | | 14,757 |

Capital Projects - Donated

Capital Projects Donated to School Department

| | | | |
|---|----|----------------|----------------|
| Contributions | \$ | <u>473,844</u> | |
| Total Capital Projects Donated to School Department | | | <u>473,844</u> |

Total General Capital Projects Fund \$ 528,591

Community Development/Industrial Park Fund

Capital Projects

Public Utility Projects

| | | | |
|-------------------------------|----|----------------|----------------|
| Consultants | \$ | 17,500 | |
| Other Construction | | <u>343,032</u> | |
| Total Public Utility Projects | \$ | | <u>360,532</u> |

Total Community Development/Industrial Park Fund 360,532

HUD Grant Projects Fund

Capital Projects

Public Health and Welfare Projects

| | | | |
|--|----|----------------|----------------|
| Architects | \$ | 2,100 | |
| Consultants | | 17,900 | |
| Other Construction | | <u>140,762</u> | |
| Total Public Health and Welfare Projects | \$ | | <u>160,762</u> |

Total HUD Grant Projects Fund 160,762

(Continued)

Exhibit J-7

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

Other Capital Projects Fund

Capital Projects

Social, Cultural, and Recreation Projects

Contributions

\$ 95,760

Trustee's Commission

918

Total Social, Cultural, and Recreation Projects

\$ 96,678

Total Other Capital Projects Fund

\$ 96,678

Total Governmental Funds - Primary Government

\$ 33,159,893

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, 2010

General Purpose School Fund

Instruction

Regular Instruction Program

| | | |
|---|---------------|---------------|
| Teachers | \$ 15,074,825 | |
| Career Ladder Program | 160,137 | |
| Career Ladder Extended Contracts | 93,025 | |
| Educational Assistants | 357,271 | |
| Other Salaries and Wages | 18,863 | |
| Certified Substitute Teachers | 61,260 | |
| Non-certified Substitute Teachers | 133,088 | |
| Social Security | 933,494 | |
| State Retirement | 1,014,539 | |
| Life Insurance | 5,599 | |
| Medical Insurance | 2,243,925 | |
| Dental Insurance | 34,850 | |
| Unemployment Compensation | 11,004 | |
| Employer Medicare | 219,516 | |
| Maintenance and Repair Services - Equipment | 14,989 | |
| Other Contracted Services | 2,870 | |
| Instructional Supplies and Materials | 97,719 | |
| Textbooks | 397,561 | |
| Other Supplies and Materials | 39,789 | |
| Other Charges | 93,552 | |
| Regular Instruction Equipment | 154,999 | |
| Total Regular Instruction Program | | \$ 21,162,875 |

Special Education Program

| | |
|---|--------------|
| Teachers | \$ 1,799,682 |
| Career Ladder Program | 21,285 |
| Homebound Teachers | 132,876 |
| Educational Assistants | 163,823 |
| Speech Pathologist | 199,822 |
| Certified Substitute Teachers | 5,295 |
| Non-certified Substitute Teachers | 4,347 |
| Social Security | 137,157 |
| State Retirement | 141,978 |
| Life Insurance | 786 |
| Medical Insurance | 296,726 |
| Dental Insurance | 4,896 |
| Unemployment Compensation | 1,740 |
| Employer Medicare | 32,083 |
| Maintenance and Repair Services - Equipment | 1,000 |

(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 | \$ | 27,500 | |
| Instructional Supplies and Materials | | 9,925 | |
| Other Supplies and Materials | | 6,150 | |
| Special Education Equipment | | 22,807 | |
| Total Special Education Program | | | \$ 3,009,878 |

Vocational Education Program

| | | | |
|---|----|---------|-----------|
| Teachers | \$ | 842,444 | |
| Career Ladder Program | | 12,000 | |
| Certified Substitute Teachers | | 312 | |
| Non-certified Substitute Teachers | | 5,543 | |
| Social Security | | 50,643 | |
| State Retirement | | 54,855 | |
| Life Insurance | | 257 | |
| Medical Insurance | | 120,929 | |
| Dental Insurance | | 1,945 | |
| Unemployment Compensation | | 441 | |
| Employer Medicare | | 11,844 | |
| Contracts with Other School Systems | | 243,680 | |
| Maintenance and Repair Services - Equipment | | 3,000 | |
| Instructional Supplies and Materials | | 28,712 | |
| Other Supplies and Materials | | 1,016 | |
| Other Charges | | 1,570 | |
| Vocational Instruction Equipment | | 33,315 | |
| Total Vocational Education Program | | | 1,412,506 |

Support Services

Attendance

| | | | |
|---------------------------|----|--------|--|
| Supervisor/Director | \$ | 41,425 | |
| Career Ladder Program | | 3,000 | |
| Clerical Personnel | | 28,142 | |
| Other Salaries and Wages | | 33,098 | |
| Social Security | | 6,522 | |
| State Retirement | | 7,763 | |
| Life Insurance | | 23 | |
| Medical Insurance | | 13,000 | |
| Dental Insurance | | 300 | |
| Unemployment Compensation | | 49 | |
| Employer Medicare | | 1,525 | |

(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 | \$ | 744 | |
| Other Contracted Services | | 21,588 | |
| Other Supplies and Materials | | 197 | |
| Total Attendance | | | \$ 157,376 |

Health Services

| | | | |
|------------------------------|----|---------|---------|
| Medical Personnel | \$ | 187,996 | |
| Social Security | | 11,414 | |
| State Retirement | | 12,850 | |
| Life Insurance | | 86 | |
| Medical Insurance | | 31,599 | |
| Dental Insurance | | 900 | |
| Unemployment Compensation | | 160 | |
| Employer Medicare | | 2,670 | |
| Travel | | 9,731 | |
| Other Contracted Services | | 8,876 | |
| Drugs and Medical Supplies | | 6,804 | |
| Other Supplies and Materials | | 16,681 | |
| Other Charges | | 2,718 | |
| Health Equipment | | 23,480 | |
| Total Health Services | | | 315,965 |

Other Student Support

| | | | |
|------------------------------|----|---------|-----------|
| Career Ladder Program | \$ | 4,452 | |
| Guidance Personnel | | 634,583 | |
| Attendants | | 165,848 | |
| School Resource Officer | | 95,066 | |
| Social Security | | 52,658 | |
| State Retirement | | 63,493 | |
| Life Insurance | | 452 | |
| Medical Insurance | | 165,250 | |
| Dental Insurance | | 2,100 | |
| Unemployment Compensation | | 878 | |
| Employer Medicare | | 12,637 | |
| Evaluation and Testing | | 40,283 | |
| Travel | | 216 | |
| Other Contracted Services | | 12,000 | |
| Other Supplies and Materials | | 377 | |
| Total Other Student Support | | | 1,250,293 |

(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.)

Regular Instruction Program

| | | | |
|---|----|---------|--------------|
| Supervisor/Director | \$ | 134,096 | |
| Career Ladder Program | | 21,000 | |
| Librarians | | 688,777 | |
| Education Media Personnel | | 451,156 | |
| Instructional Computer Personnel | | 59,861 | |
| Clerical Personnel | | 31,940 | |
| Educational Assistants | | 32,093 | |
| Other Salaries and Wages | | 37,746 | |
| Social Security | | 86,960 | |
| State Retirement | | 95,958 | |
| Life Insurance | | 467 | |
| Medical Insurance | | 159,153 | |
| Dental Insurance | | 3,000 | |
| Unemployment Compensation | | 906 | |
| Employer Medicare | | 20,337 | |
| Maintenance and Repair Services - Equipment | | 178 | |
| Travel | | 11,406 | |
| Other Contracted Services | | 63,535 | |
| Library Books/Media | | 57,456 | |
| Other Supplies and Materials | | 17,315 | |
| In Service/Staff Development | | 2,318 | |
| Other Charges | | 1,538 | |
| Total Regular Instruction Program | | | \$ 1,977,196 |

Special Education Program

| | | |
|---|----|--------|
| Supervisor/Director | \$ | 73,145 |
| Career Ladder Program | | 4,000 |
| Psychological Personnel | | 62,802 |
| Assessment Personnel | | 18,235 |
| Secretary(ies) | | 30,410 |
| Other Salaries and Wages | | 44,338 |
| Social Security | | 13,818 |
| State Retirement | | 16,640 |
| Life Insurance | | 72 |
| Medical Insurance | | 32,225 |
| Dental Insurance | | 750 |
| Unemployment Compensation | | 123 |
| Employer Medicare | | 3,232 |
| Maintenance and Repair Services - Equipment | | 1,000 |

(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.)

| | | | |
|---------------------------------|----|--------|------------|
| Travel | \$ | 11,085 | |
| Other Contracted Services | | 4,998 | |
| Other Supplies and Materials | | 9,474 | |
| In Service/Staff Development | | 2,500 | |
| Other Charges | | 4,409 | |
| Total Special Education Program | | | \$ 333,256 |

Vocational Education Program

| | | | |
|------------------------------------|----|--------|--------|
| Supervisor/Director | \$ | 70,560 | |
| Career Ladder Program | | 3,000 | |
| Social Security | | 4,118 | |
| State Retirement | | 4,723 | |
| Life Insurance | | 14 | |
| Medical Insurance | | 8,250 | |
| Dental Insurance | | 148 | |
| Unemployment Compensation | | 25 | |
| Employer Medicare | | 963 | |
| Travel | | 5,702 | |
| Total Vocational Education Program | | | 97,503 |

Other Programs

| | | | |
|----------------------------|----|---------|---------|
| On-Behalf Payments to OPEB | \$ | 396,312 | |
| Total Other Programs | | | 396,312 |

Board of Education

| | | | |
|----------------------------------|----|---------|--|
| Secretary to Board | \$ | 4,000 | |
| Other Salaries and Wages | | 92,441 | |
| Board and Committee Members Fees | | 10,575 | |
| In-Service Training | | 495 | |
| Social Security | | 6,482 | |
| State Retirement | | 396 | |
| Life Insurance | | 1,702 | |
| Medical Insurance | | 385,440 | |
| Unemployment Compensation | | 37 | |
| Employer Medicare | | 1,551 | |
| Audit Services | | 19,000 | |
| Dues and Memberships | | 7,046 | |
| Legal Services | | 10,544 | |
| Travel | | 6,249 | |

(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.)

Board of Education (Cont.)

| | | | |
|--|----|---------|------------|
| Other Contracted Services | \$ | 2,500 | |
| Trustee's Commission | | 231,116 | |
| Criminal Investigation of Applicants - TBI | | 5,273 | |
| Refund to Applicant for Criminal Investigation | | 1,008 | |
| Other Charges | | 7,857 | |
| Total Board of Education | | | \$ 793,712 |

Director of Schools

| | | | |
|--|----|--------|---------|
| County Official/Administrative Officer | \$ | 97,015 | |
| Assistant(s) | | 41,425 | |
| Clerical Personnel | | 28,267 | |
| Social Security | | 10,074 | |
| State Retirement | | 11,420 | |
| Life Insurance | | 35 | |
| Medical Insurance | | 15,320 | |
| Dental Insurance | | 300 | |
| Unemployment Compensation | | 51 | |
| Employer Medicare | | 2,356 | |
| Communication | | 13,607 | |
| Dues and Memberships | | 1,929 | |
| Postal Charges | | 7,569 | |
| Travel | | 482 | |
| Other Contracted Services | | 8,548 | |
| Office Supplies | | 5,179 | |
| Other Charges | | 792 | |
| Administration Equipment | | 281 | |
| Total Director of Schools | | | 244,650 |

Office of the Principal

| | | | |
|--------------------------|----|-----------|--|
| Principals | \$ | 1,031,648 | |
| Career Ladder Program | | 21,975 | |
| Assistant Principals | | 417,842 | |
| Secretary(ies) | | 600,884 | |
| Other Salaries and Wages | | 65,094 | |
| Social Security | | 127,283 | |
| State Retirement | | 158,134 | |
| Life Insurance | | 847 | |
| Medical Insurance | | 310,195 | |
| Dental Insurance | | 5,000 | |

(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.)

| | | | |
|-------------------------------|----|--------|--------------|
| Unemployment Compensation | \$ | 1,445 | |
| Employer Medicare | | 29,768 | |
| Communication | | 13,512 | |
| Dues and Memberships | | 10,000 | |
| Travel | | 2,831 | |
| Other Contracted Services | | 70,720 | |
| Other Supplies and Materials | | 2,602 | |
| Administration Equipment | | 675 | |
| Total Office of the Principal | | | \$ 2,870,455 |

Fiscal Services

| | | | |
|------------------------------|----|--------|---------|
| Supervisor/Director | \$ | 51,022 | |
| Clerical Personnel | | 97,136 | |
| Social Security | | 9,102 | |
| State Retirement | | 14,668 | |
| Life Insurance | | 58 | |
| Medical Insurance | | 20,733 | |
| Dental Insurance | | 600 | |
| Unemployment Compensation | | 98 | |
| Employer Medicare | | 2,129 | |
| Dues and Memberships | | 35 | |
| Travel | | 1,000 | |
| Other Contracted Services | | 18,559 | |
| Data Processing Supplies | | 1,666 | |
| Office Supplies | | 35 | |
| Other Supplies and Materials | | 753 | |
| Other Charges | | 500 | |
| Administration Equipment | | 1,660 | |
| Total Fiscal Services | | | 219,754 |

Operation of Plant

| | | | |
|---------------------------|----|---------|--|
| Custodial Personnel | \$ | 833,766 | |
| Other Salaries and Wages | | 60,009 | |
| Social Security | | 54,126 | |
| State Retirement | | 84,657 | |
| Life Insurance | | 527 | |
| Medical Insurance | | 192,801 | |
| Dental Insurance | | 3,000 | |
| Unemployment Compensation | | 1,090 | |

(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.)

| | | | |
|---|----|---------------|-----------|
| Employer Medicare | \$ | 12,658 | |
| Maintenance and Repair Services - Equipment | | 2,169 | |
| Other Contracted Services | | 32,730 | |
| Custodial Supplies | | 107,782 | |
| Electricity | | 1,170,255 | |
| Natural Gas | | 217,214 | |
| Water and Sewer | | 115,447 | |
| Other Charges | | 30 | |
| Plant Operation Equipment | | <u>21,432</u> | |
| Total Operation of Plant | \$ | | 2,909,693 |

Maintenance of Plant

| | | | |
|---|----|--------------|---------|
| Supervisor/Director | \$ | 40,768 | |
| Maintenance Personnel | | 275,447 | |
| Social Security | | 18,896 | |
| State Retirement | | 31,305 | |
| Life Insurance | | 158 | |
| Medical Insurance | | 58,475 | |
| Dental Insurance | | 1,000 | |
| Unemployment Compensation | | 291 | |
| Employer Medicare | | 4,419 | |
| Laundry Service | | 4,000 | |
| Maintenance and Repair Services - Buildings | | 143,822 | |
| Maintenance and Repair Services - Equipment | | 21,192 | |
| Travel | | 300 | |
| Other Contracted Services | | 21,950 | |
| Equipment and Machinery Parts | | 15,085 | |
| Other Supplies and Materials | | 30,715 | |
| Other Charges | | 10,336 | |
| Maintenance Equipment | | <u>1,000</u> | |
| Total Maintenance of Plant | | | 679,159 |

Transportation

| | | | |
|--------------------------|----|---------|--|
| Supervisor/Director | \$ | 62,156 | |
| Mechanic(s) | | 153,012 | |
| Bus Drivers | | 864,858 | |
| Other Salaries and Wages | | 44,554 | |
| Social Security | | 65,690 | |
| State Retirement | | 107,276 | |

(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.)

| | | | |
|--|----|---------|--------------|
| Life Insurance | \$ | 1,169 | |
| Medical Insurance | | 318,085 | |
| Dental Insurance | | 5,398 | |
| Unemployment Compensation | | 2,130 | |
| Employer Medicare | | 15,825 | |
| Contracts with Parents | | 985 | |
| Laundry Service | | 3,102 | |
| Maintenance and Repair Services - Vehicles | | 9,775 | |
| Medical and Dental Services | | 7,946 | |
| Travel | | 1,038 | |
| Diesel Fuel | | 312,242 | |
| Garage Supplies | | 4,976 | |
| Gasoline | | 46,779 | |
| Lubricants | | 10,092 | |
| Tires and Tubes | | 47,564 | |
| Vehicle Parts | | 98,865 | |
| Other Supplies and Materials | | 9,237 | |
| Other Charges | | 8,409 | |
| Transportation Equipment | | 21,826 | |
| Total Transportation | | | \$ 2,222,989 |

Central and Other

| | | | |
|---------------------------|----|--------|--------|
| Other Salaries and Wages | \$ | 24,789 | |
| Social Security | | 1,541 | |
| State Retirement | | 2,461 | |
| Life Insurance | | 14 | |
| Medical Insurance | | 5,183 | |
| Dental Insurance | | 131 | |
| Unemployment Compensation | | 25 | |
| Employer Medicare | | 360 | |
| Travel | | 200 | |
| Office Supplies | | 91 | |
| Total Central and Other | | | 34,795 |

Operation of Non-Instructional Services

Community Services

| | | | |
|--------------------------|----|--------|--|
| Supervisor/Director | \$ | 31,013 | |
| Other Salaries and Wages | | 91,928 | |
| Social Security | | 7,582 | |

(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.)

| | | | |
|------------------------------|----|--------|------------|
| State Retirement | \$ | 3,070 | |
| Life Insurance | | 14 | |
| Dental Insurance | | 150 | |
| Unemployment Compensation | | 220 | |
| Employer Medicare | | 1,773 | |
| Travel | | 3,012 | |
| Food Supplies | | 11,865 | |
| Other Supplies and Materials | | 1,064 | |
| Other Charges | | 8,615 | |
| Total Community Services | | | \$ 160,306 |

Early Childhood Education

| | | | |
|--------------------------------------|----|---------|-----------|
| Teachers | \$ | 513,769 | |
| Educational Assistants | | 71,517 | |
| Certified Substitute Teachers | | 1,651 | |
| Non-certified Substitute Teachers | | 3,804 | |
| Social Security | | 34,702 | |
| State Retirement | | 39,533 | |
| Life Insurance | | 287 | |
| Medical Insurance | | 98,190 | |
| Dental Insurance | | 1,348 | |
| Unemployment Compensation | | 484 | |
| Employer Medicare | | 8,122 | |
| Communication | | 1,138 | |
| Contracts with Other Public Agencies | | 384,248 | |
| Travel | | 1,029 | |
| Instructional Supplies and Materials | | 91,159 | |
| In Service/Staff Development | | 1,184 | |
| Other Charges | | 71,500 | |
| Regular Instruction Equipment | | 191,476 | |
| Total Early Childhood Education | | | 1,515,141 |

Capital Outlay

Regular Capital Outlay

| | | | |
|------------------------------|----|---------|---------|
| Architects | \$ | 5,850 | |
| Building Improvements | | 489,117 | |
| Total Regular Capital Outlay | | | 494,967 |

Total General Purpose School Fund \$ 42,258,781

(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 | \$ 1,130,056 | |
| Educational Assistants | 59,102 | |
| Other Salaries and Wages | 63,069 | |
| Certified Substitute Teachers | 1,118 | |
| Non-certified Substitute Teachers | 4,231 | |
| Social Security | 75,255 | |
| State Retirement | 78,487 | |
| Life Insurance | 439 | |
| Medical Insurance | 173,781 | |
| Dental Insurance | 1,494 | |
| Unemployment Compensation | 515 | |
| Employer Medicare | 17,609 | |
| Other Contracted Services | 9,215 | |
| Instructional Supplies and Materials | 335,690 | |
| Regular Instruction Equipment | 835,867 | |
| Total Regular Instruction Program | | \$ 2,785,928 |

Alternative Instruction Program

| | | |
|---------------------------------------|-----------|---------|
| Teachers | \$ 78,567 | |
| Certified Substitute Teachers | 104 | |
| Non-certified Substitute Teachers | 629 | |
| Social Security | 3,852 | |
| State Retirement | 5,044 | |
| Life Insurance | 24 | |
| Medical Insurance | 13,564 | |
| Unemployment Compensation | 25 | |
| Employer Medicare | 901 | |
| Total Alternative Instruction Program | | 102,710 |

Special Education Program

| | |
|---------------------------|------------|
| Teachers | \$ 105,297 |
| Educational Assistants | 672,003 |
| Other Salaries and Wages | 142,454 |
| Social Security | 55,735 |
| State Retirement | 61,393 |
| Life Insurance | 551 |
| Medical Insurance | 199,512 |
| Dental Insurance | 3,196 |
| Unemployment Compensation | 877 |

(Continued)

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.)

| | | | |
|---|----|---------|--------------|
| Employer Medicare | \$ | 13,030 | |
| Maintenance and Repair Services - Equipment | | 20,000 | |
| Other Contracted Services | | 59,149 | |
| Instructional Supplies and Materials | | 520,573 | |
| Other Supplies and Materials | | 11,900 | |
| Special Education Equipment | | 967,935 | |
| Total Special Education Program | | | \$ 2,833,605 |

Vocational Education Program

| | | | |
|--------------------------------------|----|---------|---------|
| Contracts with Other School Systems | \$ | 109,700 | |
| Instructional Supplies and Materials | | 10,982 | |
| Vocational Instruction Equipment | | 12,000 | |
| Total Vocational Education Program | | | 132,682 |

Support Services

Other Student Support

| | | | |
|------------------------------|----|--------|--------|
| Other Salaries and Wages | \$ | 12,000 | |
| Social Security | | 750 | |
| State Retirement | | 771 | |
| Employer Medicare | | 174 | |
| Communication | | 14,400 | |
| Travel | | 2,000 | |
| Other Supplies and Materials | | 870 | |
| In Service/Staff Development | | 5,326 | |
| Other Charges | | 20,820 | |
| Total Other Student Support | | | 57,111 |

Regular Instruction Program

| | | | |
|---------------------------|----|---------|--|
| Supervisor/Director | \$ | 79,642 | |
| Secretary(ies) | | 13,864 | |
| Social Security | | 3,428 | |
| State Retirement | | 4,040 | |
| Life Insurance | | 15 | |
| Medical Insurance | | 5,361 | |
| Dental Insurance | | 150 | |
| Unemployment Compensation | | 12 | |
| Employer Medicare | | 1,359 | |
| Consultants | | 134,315 | |
| Travel | | 49,057 | |

(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.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

| | | | |
|--------------------------------------|----|--------|------------|
| Instructional Supplies and Materials | \$ | 39,222 | |
| In Service/Staff Development | | 69,090 | |
| Other Charges | | 7,587 | |
| Total Regular Instruction Program | | | \$ 407,142 |

Special Education Program

| | | | |
|---|----|--------|--------|
| Other Salaries and Wages | \$ | 36,321 | |
| Social Security | | 2,252 | |
| State Retirement | | 2,332 | |
| Life Insurance | | 14 | |
| Dental Insurance | | 150 | |
| Unemployment Compensation | | 13 | |
| Employer Medicare | | 527 | |
| Maintenance and Repair Services - Equipment | | 368 | |
| Travel | | 10,995 | |
| Other Supplies and Materials | | 13,899 | |
| In Service/Staff Development | | 18,878 | |
| Total Special Education Program | | | 85,749 |

Transportation

| | | | |
|--------------------------|----|---------|---------|
| Administration Equipment | \$ | 18,069 | |
| Transportation Equipment | | 131,980 | |
| Total Transportation | | | 150,049 |

Total School Federal Projects Fund \$ 6,554,976

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

| | | |
|--------------------------|----|---------|
| Supervisor/Director | \$ | 38,776 |
| Accountants/Bookkeepers | | 351,848 |
| Clerical Personnel | | 24,028 |
| Cafeteria Personnel | | 816,041 |
| Part-time Personnel | | 25,102 |
| Other Salaries and Wages | | 4,132 |
| Social Security | | 75,100 |
| State Retirement | | 120,424 |
| Life Insurance | | 1,160 |
| Medical Insurance | | 329,324 |

(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.)

| | | | |
|---|----|-----------|--------------|
| Dental Insurance | \$ | 10,777 | |
| Unemployment Compensation | | 2,363 | |
| Employer Medicare | | 17,563 | |
| Communication | | 4,112 | |
| Maintenance and Repair Services - Equipment | | 76,546 | |
| Travel | | 5,092 | |
| Other Contracted Services | | 136,263 | |
| Food Supplies | | 1,254,451 | |
| Office Supplies | | 9,767 | |
| Uniforms | | 9,100 | |
| USDA - Commodities | | 378,282 | |
| Other Supplies and Materials | | 206,891 | |
| In Service/Staff Development | | 3,890 | |
| Other Charges | | 27,496 | |
| Food Service Equipment | | 24,077 | |
| Total Food Service | | | \$ 3,952,605 |

Total Central Cafeteria Fund \$ 3,952,605

Education Capital Projects Fund

Capital Projects

Education Capital Projects

| | | | |
|----------------------------------|----|---------|------------|
| Architects | \$ | 26,114 | |
| Building Construction | | 211,240 | |
| Transportation Equipment | | 473,844 | |
| Total Education Capital Projects | | | \$ 711,198 |

Total Education Capital Projects Fund 711,198

Total Governmental Funds - Greene County School Department \$ 53,477,560

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, 2010

| | Cities - Sales Tax Fund | City School ADA- Greeneville Fund | Total |
|---|-------------------------------|---|----------------------|
| <u>Cash Receipts</u> | | | |
| Current Property Taxes | \$ 0 | \$ 2,091,185 | \$ 2,091,185 |
| Trustee's Collections - Prior Years | 0 | 85,885 | 85,885 |
| Circuit/Clerk and Master Collections - Prior Years | 0 | 18,355 | 18,355 |
| Interest and Penalty | 0 | 20,441 | 20,441 |
| Pickup Taxes | 0 | 686 | 686 |
| Payments in-Lieu-of Taxes - Local Utilities | 0 | 82,621 | 82,621 |
| Payments in-Lieu-of Taxes - Other | 0 | 8,134 | 8,134 |
| Local Option Sales Tax | 6,524,416 | 2,261,267 | 8,785,683 |
| Bank Excise Tax | 0 | 10,001 | 10,001 |
| Interstate Telecommunications Tax | 0 | 1,528 | 1,528 |
| Other Statutory Local Taxes | 0 | 227 | 227 |
| Marriage Licenses | 0 | 1,228 | 1,228 |
| Total Cash Receipts | <u>\$ 6,524,416</u> | <u>\$ 4,581,558</u> | <u>\$ 11,105,974</u> |
| <u>Cash Disbursements</u> | | | |
| Remittance of Revenues Collected | \$ 6,459,172 | \$ 4,509,553 | \$ 10,968,725 |
| Trustee's Commission | 65,244 | 67,808 | 133,052 |
| Total Cash Disbursements | <u>\$ 6,524,416</u> | <u>\$ 4,577,361</u> | <u>\$ 11,101,777</u> |
| Excess of Cash Receipts Over (Under) | | | |
| Cash Disbursements | \$ 0 | \$ 4,197 | \$ 4,197 |
| Cash Balance, July 1, 2009 | 0 | 0 | 0 |
| Cash Balance, June 30, 2010 | <u>\$ 0</u> | <u>\$ 4,197</u> | <u>\$ 4,197</u> |

SINGLE AUDIT SECTION



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 24, 2011

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, 2010, which collectively comprise Greene County's basic financial statements and have issued our report thereon dated February 24, 2011. Our report includes 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 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be a significant deficiency in internal control over financial reporting: 10.01. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

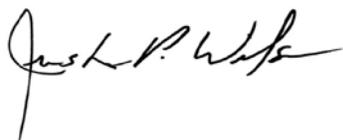
Compliance and Other Matters

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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and is described in the accompanying Schedule of Findings and Questioned Costs as item 10.02.

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, superintendent of highways, director of accounts and budgets, 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,



Justin P. Wilson
Comptroller of the Treasury

JPW/yu



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 24, 2011

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, 2010. 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, 2010.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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.

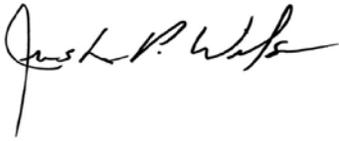
Schedule of Expenditures of Federal Awards

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, 2010, and have issued our report thereon dated February 24, 2011. 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, superintendent of highways, director of accounts and budgets, Board of County Commissioners, Board of Education, others within the entity, 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.

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

Greene County, Tennessee
 Schedule of Expenditures of Federal Awards and State Grants (1)
 For the Year Ended June 30, 2010

| 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 | \$ 55,245 |
| Distance Learning and Telemedicine Loans and Grants | 10.855 | N/A | 100,726 |
| Passed-through State Department of Agriculture: | | | |
| National School Lunch Program (Commodities - Noncash Assistance) | 10.555 | N/A | 378,282 (3) |
| Passed-through State Department of Education: | | | |
| Child Nutrition Cluster: | | | |
| School Breakfast Program | 10.553 | N/A | 600,319 |
| National School Lunch Program | 10.555 | N/A | 1,727,819 (3) |
| ARRA - Child Nutrition Discretionary Grants Limited Availability | 10.579 | N/A | 15,840 |
| Total U.S. Department of Agriculture | | | <u>\$ 2,878,231</u> |
| U.S. Department of Housing and Urban Development: | | | |
| Passed-through State Department of Economic and Community Development: | | | |
| Community Development Block Grants/State's Program | 14.228 | GG-09-27541-00 | \$ 357,192 |
| Passed-through State Housing Development Agency: | | | |
| Home Investment Partnerships Program | 14.239 | DG-09-24198-00 | 159,762 |
| Total U.S. Department of Housing and Urban Development | | | <u>\$ 516,954</u> |
| U.S. Bureau of Land Management: | | | |
| Direct Programs: | | | |
| Payments in-Lieu-of Taxes | 15.226 | N/A | \$ 40,047 |
| Total U.S. Bureau of Land Management | | | <u>\$ 40,047</u> |
| U.S. Department of Justice: | | | |
| Direct Programs: | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | N/A | \$ 56,090 |
| Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government | 16.804 | N/A | 62,381 |
| Total U.S. Department of Justice | | | <u>\$ 118,471</u> |
| U.S. Department of Education: | | | |
| Passed-through State Department of Education: | | | |
| Title I Cluster: | | | |
| Title I Grants to Local Educational Agencies | 84.010 | N/A | \$ 2,019,539 |
| Title I Grants to Local Educational Agencies, Recovery Act | 84.389 | N/A | 552,567 |
| Special Education Cluster: | | | |
| Special Education - Grants to States | 84.027 | N/A | 1,610,394 |
| Special Education - Preschool Grants | 84.173 | N/A | 37,514 |
| Special Education - Grants to States, Recovery Act | 84.391 | N/A | 1,500,132 |
| Special Education - Preschool Grants, Recovery Act | 84.392 | N/A | 38,997 |
| Career and Technical Education - Basic Grants to States | 84.048 | N/A | 140,008 |
| Rehabilitation Services - Vocational Rehabilitation Grants to States | 84.126 | N/A | 9,484 |

(Continued)

Greene County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1) (Cont.)

| Federal/Pass-through Agency/State Grantor Program Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures |
|--|---------------------------|--|----------------------|
| U.S. Department of Education (Cont.): | | | |
| Passed-through State Department of Education (Cont.): | | | |
| Safe and Drug-free Schools and Communities - State Grants | 84.186 | (2) | \$ 25,255 |
| Education Technology Cluster: | | | |
| Education Technology State Grants | 84.318 | (2) | 15,855 |
| Education Technology State Grants, Recovery Act | 84.386 | (2) | 48,992 |
| Rural Education | 84.358 | N/A | 186,357 |
| Improving Teacher Quality State Grants | 84.367 | N/A | 396,638 |
| Education for Homeless Children and Youth, Recovery Act | 84.387 | (2) | 669 |
| State Fiscal Stabilization Cluster: | | | |
| State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act | 84.394 | N/A | 1,319,400 |
| State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act | 84.397 | (4) | 282,791 |
| Total U.S. Department of Education | | | <u>\$ 8,184,592</u> |
| U.S. Department of Homeland Security: | | | |
| Passed-through State Department of Military: | | | |
| Emergency Management Performance Grants | 97.042 | (5) | \$ 48,061 |
| Total U.S. Department of Homeland Security | | | <u>\$ 48,061</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 11,786,356</u> |

| State Grants | | Contract Number | |
|--|-----|--------------------|---------------------|
| Juvenile Services Program - State Commission on Children and Youth | N/A | (2) | \$ 9,000 |
| State Reappraisal - Comptroller of the Treasury | N/A | (2) | 21,055 |
| Health Department Program - State Department of Health | N/A | (2) | 375,614 |
| Litter Program - State Department of Transportation | N/A | (2) | 57,970 |
| Waste Tire Grant Program - State Department of Environment and Conservation | N/A | (2) | 28,726 |
| State Aid Program - State Department of Transportation | N/A | (2) | 192,773 |
| FastTrack Infrastructure Development Program - State Department of Economic and Community Development | N/A | GG-09-27244-00 | 54,981 |
| Internet Connectivity Grant - State Department of Education | N/A | (2) | 4,960 |
| Lottery for Education Afterschool Programs - State Department of Education | N/A | (2) | 53,652 |
| Early Childhood Education Pilot Project - State Department of Education | N/A | (2) | 1,568,388 |
| Total State Grants | | | <u>\$ 2,367,119</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 \$2,106,101.
- (4) Multi-service contract.
- (5) GG-08-26015: \$16,076; 2009-EP-E90052: \$2,530; DG-09-24430-00: \$29,455.

Greene County, Tennessee
Schedule of Audit Finding Not Corrected
June 30, 2010

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, 2009, which have not been corrected.

GREENE COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2010

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 one significant deficiency in internal control. This deficiency was not considered to be a material weakness.
3. The audit disclosed no 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); the Community Development Block Grants/State's Program (CFDA No. 14.228); the Title I Cluster: Title I Grants to Local Educational Agencies and Title I Grants to Local Educational Agencies, Recovery Act (CFDA Nos. 84.010 and 84.389); the Special Education Cluster: Special Education Grants to States, Special Education – Preschool Grants, Special Education – Grants to States, Recovery Act, and Special Education – Preschool Grants, Recovery Act (CFDA Nos. 84.027, 84.173, 84.391, and 84.392); the State Fiscal Stabilization Cluster: State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act and State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act (CFDA Nos. 84.394 and 84.397) were determined to be major programs.
8. A \$353,591 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

Findings and recommendations, as a result of our examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response; however, management did not provide responses for inclusion in this report.

OFFICE OF CIRCUIT AND GENERAL SESSIONS COURTS CLERK

FINDING 10.01 **THE OFFICE DID NOT REVIEW ITS SOFTWARE AUDIT LOGS (Internal Control – Significant Deficiency Under Government Auditing Standards)**

The software application used by the office generated daily logs that displayed changes made by users. Since the logs provided the only audit trail of these changes, they should be reviewed daily for inappropriate activity. During the prior-year audit period, management was aware of the importance of these logs and reviewed the audit logs on a regular basis. However, during the current period, management chose to discontinue their review. When the importance of these logs was again brought to management's attention in March 2010, they resumed the review process.

RECOMMENDATION

Management should be consistent in their review of the software audit logs as a means of strengthening internal controls.

OFFICE OF EMERGENCY MANAGEMENT SERVICES OPERATIONS

FINDING 10.02 **THE OFFICE HAD DEFICIENCIES IN COMPUTER SYSTEM BACKUP PROCEDURES (Noncompliance Under Government Auditing Standards)**

System backups were not continually stored off-site. Although system backups were stored off-site each evening, the backups were returned to the office at the beginning of the following day. Section 10-7-121, Tennessee Code Annotated, provides that records required to be retained by any government official may be maintained on a computer or removable storage media as long as certain standards are met. One of these standards requires that all data generated and stored within the computer system be copied daily to storage media, and media more than one week old should be stored at an off-site location. This deficiency is the result of management's failure to implement adequate disaster recovery planning procedures. In the event of a disaster, all backup data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process.

RECOMMENDATION

System backups should be rotated off-site on a weekly basis. Some possibilities for an off-site storage location would be another county office building with a fireproof vault or a safe-deposit box at a local bank.

BEST PRACTICE

GREENE COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE

Greene County does not have an Audit Committee. Sound business practices dictate that establishing an Audit Committee would significantly improve management oversight and accountability. The absence of an Audit Committee has been a management decision by the County Commission. The Division of County Audit strongly believes that an Audit Committee is a best practice that should be adopted to assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and being responsible for monitoring management's plans to address various risks.

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

There were no findings and questioned costs for federal awards.

**GREENE COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2010**

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