
ANNUAL FINANCIAL REPORT GREENE COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2014



ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2014

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
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State Auditors

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

GREENE COUNTY, TENNESSEE

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Summary of Audit Findings

Annual Financial Report
Greene County, Tennessee
For the Year Ended June 30, 2014

Scope

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2014.

Results

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

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

The following are summaries of the audit findings:

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

- ◆ Expenditures exceeded appropriations.

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ The School Federal Projects Fund had a deficit in unassigned fund balance.

INTRODUCTORY SECTION

Greene County Officials

June 30, 2014

Officials

Alan Broyles, County Mayor
David Weems, Superintendent of Highways
Dr. Vicki Kirk, Director of Schools
Dan Walker, Trustee
Charles Jeffers, Assessor of Property
Janie Fincher, County Clerk
Pam Venable, Circuit and General Sessions Courts Clerk
Kay Armstrong, Clerk and Master
Joy Rader, Register of Deeds
Steven Burns, Sheriff
Mary Shelton, Director of Accounts and Budgets
Diane Swatzell, Purchasing Agent

Board of County Commissioners

Alan Broyles, County Mayor, Chairman	Phil King
Robert Bird	Fred Malone
Lloyd Bowers	Wade McAmis
John Carter	William Moss
David Crum	Robin Quillen
Bill Dabbs	M.C. Rollins, Jr.
Margaret Greenway	Jimmy Sams
Nathan Holt	Anthony Sauceman
Rennie Hopson	Hilton Seay
Ted Hensley	John Waddle, Jr.
Jan Kiker	Charles White

Board of Education

Nathan Brown, Chairman	Kathy Crawford
Kathy Austin	Deborah Johnson
Tom Cobble	Rick Tipton
Kathy Crawford	

Audit Committee

William Moss, Chairman
Nathan Holt
John Waddle, Jr.

FINANCIAL SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

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, 2014, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note V.B., Greene County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* and GASB Statement No. 70, *Accounting and Reporting for Nonexchange Financial Guarantees*, which have an effective date of June 30, 2014. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the schedules of funding progress – pension plan and other postemployment benefits plan on pages 79 - 79 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.

Supplementary and Other Information

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.

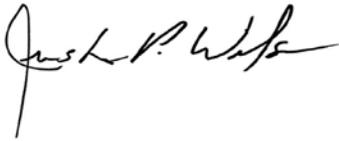
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the Education Debt Service Fund, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the procedures performed as described above, 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 miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2014, on our consideration of Greene County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control over financial reporting and compliance.

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

December 18, 2014

JPW/yu

BASIC FINANCIAL STATEMENTS

Exhibit A

Greene County, Tennessee
Statement of Net Position
June 30, 2014

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Greene County School Department</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 210,904	\$ 182,925
Equity in Pooled Cash and Investments	12,486,509	4,523,360
Accounts Receivable	1,178,347	90,006
Allowance for Uncollectibles	(47,494)	0
Due from Other Governments	1,428,465	1,859,491
Due from Component Units	122,739	0
Property Taxes Receivable	13,825,821	7,326,113
Allowance for Uncollectible Property Taxes	(458,287)	(243,448)
Prepaid Items	29,720	0
Unamortized Discount on Debt	42,730	0
Capital Assets		
Assets Not Depreciated:		
Land	500,320	886,166
Construction in Progress	143,232	48,190
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	8,599,154	27,030,459
Other Capital Assets	3,885,612	4,104,425
Infrastructure	22,932,188	0
Total Assets	<u>\$ 64,879,960</u>	<u>\$ 45,807,687</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 676,882	\$ 0
Total Deferred Outflows of Resources	<u>\$ 676,882</u>	<u>\$ 0</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 260,300	\$ 155,851
Accrued Payroll	438,743	0
Accrued Interest Payable	98,068	0
Payroll Deductions Payable	209,540	1,768
Contracts Payable	402,687	8,255
Claims and Judgments Payable	1,479,606	0
Due to Primary Government	0	122,739
Due to Cities	53,384	0
Other Current Liabilities	23,036	177,292
Unamortized Premium on Debt	497,442	0
Noncurrent Liabilities:		
Due Within One Year	3,455,366	362,305
Due in More Than One Year	32,589,414	4,819,771
Total Liabilities	<u>\$ 39,507,586</u>	<u>\$ 5,647,981</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 12,955,388	\$ 6,863,121
Total Deferred Inflows of Resources	<u>\$ 12,955,388</u>	<u>\$ 6,863,121</u>

(Continued)

Exhibit A

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

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Greene County School Department</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 21,941,083	\$ 32,069,240
Restricted for:		
Administration of Justice	49,280	0
Public Safety	288,543	0
Public Health and Welfare	150,286	0
Highways	2,926,470	0
Debt Service	125,963	0
Education	0	592,110
Capital Projects	511,738	19,173
Unrestricted	<u>(12,899,495)</u>	<u>616,062</u>
Total Net Position	<u>\$ 13,093,868</u>	<u>\$ 33,296,585</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, 2014

Functions/Programs	Net (Expense) Revenue and Changes in Net Position						Component Unit
	Expenses	Program Revenues			Primary Government Total	Greene County School Department	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions			
Primary Government:							
Governmental Activities:							
General Government	\$ 4,480,240	\$ 450,841	\$ 15,164	\$ 1,004,946	\$ (3,009,289)	\$ 0	0
Finance	2,085,243	1,532,954	0	0	(552,289)	0	0
Administration of Justice	1,824,459	1,560,432	25,883	0	(238,144)	0	0
Public Safety	11,118,728	1,942,206	138,769	0	(9,037,753)	0	0
Public Health and Welfare	7,142,472	4,064,942	550,778	403,556	(2,123,196)	0	0
Social, Cultural, and Recreational Services	200,562	0	0	0	(200,562)	0	0
Agriculture and Natural Resources	207,338	0	0	0	(207,338)	0	0
Highways	8,799,121	102,840	2,238,859	402,687	(6,054,735)	0	0
Education	850,891	0	0	0	(850,891)	0	0
Interest on Long-term Debt	1,320,581	0	0	0	(1,320,581)	0	0
Total Primary Government	\$ 38,029,635	\$ 9,654,215	\$ 2,969,453	\$ 1,811,189	\$ (23,594,778)	\$ 0	0

Component Unit:							
Greene County School Department	\$ 57,472,585	\$ 1,226,202	\$ 8,519,534	\$ 892,821	\$ 0	\$ (46,834,028)	
Total Component Unit	\$ 57,472,585	\$ 1,226,202	\$ 8,519,534	\$ 892,821	\$ 0	\$ (46,834,028)	

(Continued)

Exhibit B

Greene County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Position	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Unit	
				Governmental Activities	Total	Greene County School Department	
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes				\$ 10,936,504	\$	6,970,902	
Property Taxes Levied for Debt Service				2,325,251		0	
Local Option Sales Taxes				1,793,733		5,474,378	
Franchise Taxes				368,430		0	
Other Local Taxes				9,688		5,163	
Wheel Tax				1,301,479		0	
Litigation Taxes				635,273		0	
Business Tax				550,433		0	
Hotel/Motel Tax				384,091		0	
Mineral Severance Tax				89,972		0	
Wholesale Beer Tax				238,139		0	
Grants and Contributions Not Restricted to Specific Programs				1,318,401		33,404,694	
Unrestricted Investment Income				50,316		28,027	
Miscellaneous				144,623		157,445	
Total General Revenues				\$ 20,146,333	\$	46,040,609	
Change in Net Position				\$ (3,448,445)	\$	(793,419)	
Net Position, July 1, 2013				16,542,313		34,090,004	
Net Position, June 30, 2014				\$ 13,093,868	\$	33,296,585	

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

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2014

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Special Purpose	Highway/ Public Works	Education Debt Service	Other	Governmental	
ASSETS							
Cash	\$ 9,771	\$ 110,450	\$ 713	\$ 0	\$ 3,084	\$ 124,018	
Equity in Pooled Cash and Investments	3,200,198	2,911,477	3,173,452	794,137	1,446,635	11,525,899	
Accounts Receivable	1,122,370	2,926	52	71	52,928	1,178,347	
Allowance for Uncollectibles	(47,494)	0	0	0	0	(47,494)	
Due from Other Governments	766,349	0	403,179	130,932	128,005	1,428,465	
Due from Other Funds	17,354	0	0	0	0	17,354	
Due from Component Units	0	0	0	122,739	0	122,739	
Property Taxes Receivable	8,051,835	369,432	2,080,908	1,923,403	1,400,243	13,825,821	
Allowance for Uncollectible Property Taxes	(268,295)	(12,277)	(69,149)	(62,765)	(45,801)	(458,287)	
Prepaid Items	4,960	24,760	0	0	0	29,720	
Total Assets	\$ 12,857,048	\$ 3,406,768	\$ 5,589,155	\$ 2,908,517	\$ 2,985,094	\$ 27,746,582	
LIABILITIES							
Accounts Payable	\$ 178,229	\$ 0	\$ 67,728	\$ 0	\$ 14,215	\$ 260,172	
Accrued Payroll	362,545	0	55,787	0	20,411	438,743	
Payroll Deductions Payable	192,230	0	14,403	0	2,907	209,540	
Contracts Payable	0	0	402,687	0	0	402,687	
Claims and Judgments Payable	0	999,583	0	0	0	999,583	
Due to Other Funds	0	3,351	0	1	14,003	17,354	
Due to Cities	0	0	0	0	53,384	53,384	
Other Current Liabilities	8,690	0	713	0	13,633	23,036	
Total Liabilities	\$ 741,694	\$ 1,002,934	\$ 541,318	\$ 0	\$ 118,553	\$ 2,404,499	

(Continued)

Exhibit C-1

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	
\$	7,540,867	346,084	1,949,400	1,805,174	1,313,863	\$	12,955,388
	166,379	7,570	42,639	35,439	27,286		279,313
	1,002,641	0	199,211	61,694	62,505		1,326,051
\$	8,709,887	353,654	2,191,250	1,902,307	1,403,654	\$	14,560,752

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes
 Deferred Delinquent Property Taxes
 Other Deferred/Unavailable Revenue
 Total Deferred Inflows of Resources

FUND BALANCES

Nonspendable:

Prepaid Items

Restricted:

Restricted for Administration of Justice
 Restricted for Public Safety
 Restricted for Public Health and Welfare
 Restricted for Highways/Public Works
 Restricted for Debt Service
 Restricted for Capital Projects

Committed:

Committed for General Government
 Committed for Finance
 Committed for Administration of Justice
 Committed for Public Safety
 Committed for Public Health and Welfare
 Committed for Highways/Public Works
 Committed for Debt Service

Assigned:

Assigned for General Government

\$	4,960	24,760	0	0	0	0	0	29,720
	49,280	0	0	0	0	0	0	49,280
	19,612	0	0	0	268,931	0	0	288,543
	150,286	0	0	0	0	0	0	150,286
	0	0	2,827,428	0	0	0	0	2,827,428
	0	0	0	0	155,779	0	0	155,779
	0	0	0	0	511,738	0	0	511,738
	47,846	2,025,420	0	0	0	0	0	2,073,266
	6,264	0	0	0	0	0	0	6,264
	56,743	0	0	0	0	0	0	56,743
	106,101	0	0	0	0	0	0	106,101
	40,238	0	0	0	524,128	0	0	564,366
	0	0	29,159	0	0	0	0	29,159
	0	0	0	1,006,210	2,311	0	0	1,008,521
	1,186,484	0	0	0	0	0	0	1,186,484

(Continued)

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

Exhibit C-1

	Major Funds			Nonmajor Funds		Total Governmental Funds
	General	Special Purpose	Highway/ Public Works	Education Debt Service	Other Govern- mental Funds	
Unassigned	\$ 1,737,653	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,737,653
Total Fund Balances	\$ 3,405,467	\$ 2,050,180	\$ 2,856,587	\$ 1,006,210	\$ 1,462,887	\$ 10,781,331
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,857,048	\$ 3,406,768	\$ 5,589,155	\$ 2,908,517	\$ 2,985,094	\$ 27,746,582

FUND BALANCES (Cont.)

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 Position
June 30, 2014

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		\$ 10,781,331
(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	143,232	
Add: infrastructure net of accumulated depreciation	22,932,188	
Add: buildings and improvements net of accumulated depreciation	8,599,154	
Add: other capital assets net of accumulated depreciation	<u>3,885,612</u>	36,060,506
(2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		567,345
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	\$ (72,119)	
Less: bonds payable	(34,295,000)	
Add: deferred amount on refunding	676,882	
Add: unamortized discount on debt	42,730	
Less: compensated absences payable	(945,061)	
Less: other postemployment benefits liability	(732,600)	
Less: accrued interest on bonds and notes	(98,068)	
Less: other deferred revenue - premium on debt	<u>(497,442)</u>	(35,920,678)
(4) 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, 2014		<u>1,605,364</u>
Net position of governmental activities (Exhibit A)		<u>\$ 13,093,868</u>

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

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Special Purpose	Highway / Public Works	Education Debt Service	Other Governmental Funds	Governmental Funds	
<u>Revenues</u>							
Local Taxes	\$ 9,779,968	\$ 356,526	\$ 2,759,249	\$ 2,535,292	\$ 2,969,595	\$ 18,400,630	
Licenses and Permits	463,612	0	0	0	0	463,612	
Fines, Forfeitures, and Penalties	614,414	0	0	0	65,764	680,178	
Charges for Current Services	3,580,186	0	0	0	161,536	3,741,722	
Other Local Revenues	671,930	10,142	105,224	7,596	215,186	1,010,078	
Fees Received from County Officials	2,786,491	0	0	0	0	2,786,491	
State of Tennessee	2,020,861	1,063,869	2,635,632	0	1,015,871	6,736,233	
Federal Government	101,794	0	13,535	0	402,995	518,324	
Other Governments and Citizens Groups	127,459	0	3,260	122,739	0	253,458	
Total Revenues	\$ 20,146,715	\$ 1,430,537	\$ 5,516,900	\$ 2,665,627	\$ 4,830,947	\$ 34,590,726	

Expenditures

Current:							
General Government	\$ 1,468,545	\$ 1,537,167	\$ 0	\$ 0	\$ 1,731	\$ 3,007,443	
Finance	1,721,347	0	0	0	0	1,721,347	
Administration of Justice	1,798,001	0	0	0	0	1,798,001	
Public Safety	10,248,007	0	0	0	83,989	10,331,996	
Public Health and Welfare	4,783,932	0	0	0	2,687,918	7,471,850	
Social, Cultural, and Recreational Services	83,622	0	0	0	0	83,622	
Agriculture and Natural Resources	205,951	0	0	0	0	205,951	
Other Operations	620,302	0	0	0	0	620,302	
Highways	0	0	7,638,623	0	0	7,638,623	
Debt Service:							
Principal on Debt	0	0	0	1,812,961	905,000	2,717,961	
Interest on Debt	0	0	0	836,828	465,266	1,302,094	
Other Debt Service	0	0	0	45,906	119,158	165,064	

(Continued)

Exhibit C-3

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>Expenditures (Cont.)</u>							
Capital Projects	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	1,882,578 \$	1,882,578
Capital Projects - Donated	0	0	0	0	0	446,083	446,083
Total Expenditures	\$ 20,929,707 \$	1,537,167 \$	7,638,623 \$	2,695,695 \$	6,591,723 \$	39,392,915	
Excess (Deficiency) of Revenues Over Expenditures	\$ (782,992) \$	(106,630) \$	(2,121,723) \$	(30,068) \$	(1,760,776) \$	(4,802,189)	
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	446,083 \$	446,083
Refunding Debt Issued	0	0	0	0	0	2,685,000	2,685,000
Premiums on Debt Issued	0	0	0	0	0	54,701	54,701
Insurance Recovery	864	12,024	22,098	0	0	34,986	34,986
Transfers In	3,351	0	829,037	30,637	209,000	1,072,025	1,072,025
Transfers Out	(209,000)	(3,351)	0	0	(859,674)	(1,072,025)	(1,072,025)
Payments to Refunded Debt Escrow Agent	0	0	0	0	(2,637,500)	(2,637,500)	(2,637,500)
Total Other Financing Sources (Uses)	\$ (204,785) \$	8,673 \$	851,135 \$	30,637 \$	(102,390) \$	583,270	
Net Change in Fund Balances	\$ (987,777) \$	(97,957) \$	(1,270,588) \$	569 \$	(1,863,166) \$	(4,218,919)	
Fund Balance, July 1, 2013	4,393,244	2,148,137	4,127,175	1,005,641	3,326,053	15,000,250	
Fund Balance, June 30, 2014	\$ 3,405,467 \$	2,050,180 \$	2,856,587 \$	1,006,210 \$	1,462,887 \$	10,781,331	

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

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2014

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)		\$ (4,218,919)
(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	\$ 2,460,861	
Less: current-year depreciation expense	<u>(3,154,675)</u>	(693,814)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: net book value of assets disposed		(3,825)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2014	\$ 1,605,364	
Less: deferred delinquent property taxes and other deferred June 30, 2013	<u>(1,615,920)</u>	(10,556)
(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 position. Also, governmental funds report the effect of 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	\$ (446,083)	
Less: refunding bond proceeds	(2,685,000)	
Add: change in unamortized premium on debt issuances	34,636	
Less: change in unamortized discount on debt	(5,506)	
Add: principal payments on bonds	1,640,000	
Add: principal payments on notes	472,961	
Add: principal payments on other loans	605,000	
Add: principal amount of debt refunded	2,620,000	
Less: change in deferred amount on refunding debt	<u>(265,031)</u>	1,970,977
(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	\$ (987)	
Change in compensated absences payable	(64,655)	
Change in other postemployment benefits liability	<u>(112,700)</u>	(178,342)
(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>(313,966)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (3,448,445)</u>

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

Exhibit C-5

Greene County, Tennessee
 Statement of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 General Fund
 For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 9,779,968	\$ 0	\$ 0	\$ 9,779,968	\$ 9,710,576	\$ 9,710,576	\$ 69,392
Licenses and Permits	463,612	0	0	463,612	319,000	319,000	144,612
Fines, Forfeitures, and Penalties	614,414	0	0	614,414	632,250	632,250	(17,836)
Charges for Current Services	3,580,186	0	0	3,580,186	3,531,900	3,584,400	(4,214)
Other Local Revenues	671,930	0	0	671,930	530,500	567,914	104,016
Fees Received from County Officials	2,786,491	0	0	2,786,491	2,642,300	2,642,300	144,191
State of Tennessee	2,020,861	0	0	2,020,861	2,270,200	2,397,526	(376,665)
Federal Government	101,794	0	0	101,794	518,992	617,202	(515,408)
Other Governments and Citizens Groups	127,459	0	0	127,459	103,000	103,227	24,232
Total Revenues	\$ 20,146,715	\$ 0	\$ 0	\$ 20,146,715	\$ 20,258,718	\$ 20,574,395	\$ (427,680)
Expenditures							
General Government							
County Commission	\$ 49,708	(50)	0	\$ 49,658	\$ 46,704	\$ 56,879	\$ 7,221
Other Boards and Committees	40	0	0	40	0	600	560
County Mayor/Executive	181,809	(540)	0	181,269	189,853	189,853	8,584
County Attorney	146,170	0	0	146,170	153,332	153,332	7,162
Election Commission	294,432	0	32,372	326,804	341,850	361,440	34,636
Register of Deeds	324,137	(3,779)	0	320,358	327,213	327,213	6,855
Planning	74,530	0	0	74,530	75,371	75,371	841
Codes Compliance	9,788	(500)	0	9,288	10,500	10,500	1,212
Geographical Information Systems	15,458	0	0	15,458	23,649	23,649	8,191
County Buildings	372,473	(128,954)	15,475	258,994	275,570	275,570	16,576
Finance							
Accounting and Budgeting	353,308	0	1,376	354,684	361,975	361,975	7,291
Purchasing	114,440	(30)	0	114,410	115,452	115,452	1,042
Property Assessor's Office	498,918	0	219	499,137	544,182	547,182	48,045
Reappraisal Program	4,765	(68)	294	4,991	10,105	10,105	5,114
County Trustee's Office	282,920	0	0	282,920	289,236	289,236	6,316
County Clerk's Office	466,996	(15,922)	4,375	455,449	488,832	488,832	33,383

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Administration of Justice</u>							
Circuit Court	\$ 682,533	\$ (2,178)	\$ 56,259	\$ 736,614	\$ 699,351	\$ 765,351	\$ 28,737
General Sessions Court	312,713	0	0	312,713	316,579	316,579	3,866
Drug Court	40,559	0	0	40,559	10,000	60,000	19,441
Chancery Court	331,126	0	0	331,126	322,230	337,730	6,604
Juvenile Court	190,481	0	0	190,481	194,509	194,509	4,028
District Attorney General	4,382	0	0	4,382	5,390	5,390	1,008
Probate Court	37,399	(799)	0	36,600	45,213	45,213	8,613
Other Administration of Justice	10,797	(454)	0	10,343	9,100	9,100	(1,243)
Courtroom Security	188,011	(8,619)	484	179,876	183,459	183,459	3,583
<u>Public Safety</u>							
Sheriff's Department	4,437,665	(57,680)	27,998	4,407,983	4,405,814	4,519,100	111,117
Special Patrols	229,523	(11,907)	1,230	218,846	221,398	221,398	2,552
Administration of the Sexual Offender Registry	3,456	0	0	3,456	2,638	19,618	16,162
Jail	4,782,985	(63,695)	71,492	4,790,782	5,174,316	5,174,316	383,534
Juvenile Services	176,790	(6,720)	0	170,070	112,000	112,000	(58,070)
Civil Defense	174,719	(11,042)	2,174	165,851	138,689	172,899	7,048
Rescue Squad	4,900	0	0	4,900	4,900	4,900	0
Disaster Relief	128,469	0	0	128,469	120,000	120,000	(8,469)
Other Emergency Management	18,411	(5,949)	500	12,962	13,545	13,545	583
Inspection and Regulation	158,333	(600)	307	158,040	163,559	166,294	8,254
County Coroner/Medical Examiner	132,379	0	2,400	134,779	136,501	136,501	1,722
Other Public Safety	377	0	0	377	8,000	8,000	7,623
<u>Public Health and Welfare</u>							
Local Health Center	580,884	(49,207)	31,627	563,304	550,150	584,487	21,183
Rabies and Animal Control	148,426	(1,242)	1,982	149,166	152,189	153,614	4,448
Ambulance/Emergency Medical Services	3,487,268	(10,709)	6,628	3,483,187	3,155,880	3,514,727	31,540
Alcohol and Drug Programs	13,129	0	0	13,129	11,989	11,989	(1,140)
Other Local Health Services	412,942	0	0	412,942	430,400	445,400	32,458
Appropriation to State	50,250	0	0	50,250	67,000	50,250	0
Waste Pickup	91,033	0	0	91,033	91,764	91,764	731

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Other Public Health and Welfare	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,000	\$ 70,000
<u>Social, Cultural, and Recreational Services</u>							
Libraries	83,622	0	0	83,622	83,622	83,622	0
<u>Agriculture and Natural Resources</u>							
Agriculture Extension Service	122,462	0	0	122,462	126,288	126,288	3,826
Soil Conservation	83,489	0	0	83,489	91,565	91,565	8,076
<u>Other Operations</u>							
Tourism	77,120	0	0	77,120	83,631	83,631	6,511
Industrial Development	77,120	0	0	77,120	83,631	83,631	6,511
Veterans' Services	72,244	0	0	72,244	77,218	78,593	6,349
Other Charges	8,551	0	0	8,551	8,551	8,551	0
Contributions to Other Agencies	189,394	0	0	189,394	111,948	187,509	(1,885)
Miscellaneous	195,873	0	0	195,873	215,250	215,250	19,377
Total Expenditures	\$ 20,929,707	\$ (380,644)	\$ 257,192	\$ 20,806,255	\$ 20,882,091	\$ 21,753,962	\$ 947,707
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ (782,992)	\$ 380,644	\$ (257,192)	\$ (659,540)	\$ (623,373)	\$ (1,179,567)	\$ 520,027
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 864	\$ 0	\$ 0	\$ 864	\$ 0	\$ 420	\$ 444
Transfers In	3,351	0	0	3,351	3,540	3,540	(189)
Transfers Out	(209,000)	0	0	(209,000)	(100,000)	(209,000)	0
Total Other Financing Sources	\$ (204,785)	\$ 0	\$ 0	\$ (204,785)	\$ (96,460)	\$ (205,040)	\$ 255
Net Change in Fund Balance	\$ (987,777)	\$ 380,644	\$ (257,192)	\$ (864,325)	\$ (719,833)	\$ (1,384,607)	\$ 520,282
Fund Balance, July 1, 2013	4,398,244	(380,644)	0	4,012,600	2,879,454	2,879,454	1,133,146
Fund Balance, June 30, 2014	\$ 3,405,467	\$ 0	\$ (257,192)	\$ 3,148,275	\$ 2,159,621	\$ 1,494,847	\$ 1,653,428

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

Exhibit C-6

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Purpose Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 356,526	\$ 350,516	\$ 350,516	\$ 6,010
Charges for Current Services	0	15,000	15,000	(15,000)
Other Local Revenues	10,142	12,900	12,900	(2,758)
State of Tennessee	1,063,869	1,030,000	1,030,000	33,869
Total Revenues	<u>\$ 1,430,537</u>	<u>\$ 1,408,416</u>	<u>\$ 1,408,416</u>	<u>\$ 22,121</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,537,167	\$ 1,426,088	\$ 1,426,088	\$ (111,079)
Total Expenditures	<u>\$ 1,537,167</u>	<u>\$ 1,426,088</u>	<u>\$ 1,426,088</u>	<u>\$ (111,079)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (106,630)</u>	<u>\$ (17,672)</u>	<u>\$ (17,672)</u>	<u>\$ (88,958)</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 12,024	\$ 0	\$ 0	\$ 12,024
Transfers Out	(3,351)	(3,540)	(3,540)	189
Total Other Financing Sources	<u>\$ 8,673</u>	<u>\$ (3,540)</u>	<u>\$ (3,540)</u>	<u>\$ 12,213</u>
Net Change in Fund Balance	\$ (97,957)	\$ (21,212)	\$ (21,212)	\$ (76,745)
Fund Balance, July 1, 2013	<u>2,148,137</u>	<u>1,341,935</u>	<u>1,341,935</u>	<u>806,202</u>
Fund Balance, June 30, 2014	<u>\$ 2,050,180</u>	<u>\$ 1,320,723</u>	<u>\$ 1,320,723</u>	<u>\$ 729,457</u>

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

Exhibit C-7

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 2,759,249	\$ 0	\$ 0	\$ 2,759,249	\$ 2,684,241	\$ 2,684,241	\$ 75,008
Other Local Revenues	105,224	0	0	105,224	16,000	16,000	89,224
State of Tennessee	2,635,632	0	0	2,635,632	2,891,000	2,891,000	(255,368)
Federal Government	13,535	0	0	13,535	213,928	213,928	(200,393)
Other Governments and Citizens Groups	3,260	0	0	3,260	0	0	3,260
Total Revenues	\$ 5,516,900	\$ 0	\$ 0	\$ 5,516,900	\$ 5,805,169	\$ 5,805,169	\$ (288,269)
Expenditures							
Highways							
Administration	\$ 231,258	\$ (329)	\$ 0	\$ 230,929	\$ 240,865	\$ 243,615	\$ 12,686
Highway and Bridge Maintenance	3,452,473	(45,040)	9,532	3,416,965	3,715,442	3,815,442	398,477
Operation and Maintenance of Equipment	894,380	(15,785)	16,193	894,788	1,143,410	1,146,910	252,122
Asphalt Plant Operations	2,529,686	(67,739)	3,434	2,465,381	1,244,772	2,973,810	508,429
Other Charges	92,571	0	0	92,571	199,795	199,795	107,224
Capital Outlay	438,255	(39,205)	0	399,050	345,000	420,000	20,950
Total Expenditures	\$ 7,638,623	\$ (168,098)	\$ 29,159	\$ 7,499,684	\$ 6,889,284	\$ 8,799,572	\$ 1,299,888
Excess (Deficiency) of Revenues							
Over Expenditures	\$ (2,121,723)	\$ 168,098	\$ (29,159)	\$ (1,982,784)	\$ (1,084,115)	\$ (2,994,403)	\$ 1,011,619
Other Financing Sources (Uses)							
Insurance Recovery	\$ 22,098	\$ 0	\$ 0	\$ 22,098	\$ 0	\$ 0	\$ 22,098
Transfers In	829,037	0	0	829,037	0	829,038	(1)
Total Other Financing Sources	\$ 851,135	\$ 0	\$ 0	\$ 851,135	\$ 0	\$ 829,038	\$ 22,097
Net Change in Fund Balance	\$ (1,270,588)	\$ 168,098	\$ (29,159)	\$ (1,131,649)	\$ (1,084,115)	\$ (2,165,365)	\$ 1,033,716
Fund Balance, July 1, 2013	4,127,175	(168,098)	0	3,959,077	2,335,536	3,309,036	650,041
Fund Balance, June 30, 2014	\$ 2,856,587	\$ 0	\$ (29,159)	\$ 2,827,428	\$ 1,251,421	\$ 1,143,671	\$ 1,683,757

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

Exhibit D-1

Greene County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2014

Governmental
 Activities -
 Internal
 Service Fund
Employee
 Insurance -
Health

ASSETS

Current Assets:

Cash	\$ 86,886
Equity in Pooled Cash and Investments	960,610
Total Assets	<u>\$ 1,047,496</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 128
Claims and Judgments Payable	480,023
Total Liabilities	<u>\$ 480,151</u>

NET POSITION

Unrestricted	<u>\$ 567,345</u>
Total Net Position	<u>\$ 567,345</u>

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

Exhibit D-2

Greene County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended June 30, 2014

	<u>Governmental Activities - Internal Service Fund Employee Insurance - Health</u>
<u>Operating Revenues</u>	
Charges for Services	\$ 4,924,720
Total Operating Revenue	<u>\$ 4,924,720</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 558,260
Medical Insurance	1,111
Other Fringe Benefits	1,180
Communication	2,201
Contracts with Private Agencies	162,469
Maintenance and Repair Services - Office Equipment	281
Drugs and Medical Supplies	47,236
Other Supplies and Materials	2,801
Medical Claims	4,463,697
Building Improvements	470
Total Operating Expenses	<u>\$ 5,239,706</u>
Operating Income (Loss)	<u>\$ (314,986)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 13
Miscellaneous Refunds	1,007
Total Nonoperating Revenues (Expenses)	<u>\$ 1,020</u>
Change in Net Position	\$ (313,966)
Net Position, July 1, 2013	<u>881,311</u>
Net Position, June 30, 2014	<u><u>\$ 567,345</u></u>

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

Greene County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2014

	<u>Governmental Activities - Internal Service Fund Employee Insurance - Health</u>
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 4,924,720
Payments to Vendors	(230,961)
Payments to Fiscal Agents	(558,781)
Payments to Insurers	(1,111)
Payments for Claims	<u>(3,997,977)</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ 135,890</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	<u>\$ 13</u>
Net Cash Provided By (Used In) Investing Activities	<u>\$ 13</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Miscellaneous Refunds	<u>\$ 1,007</u>
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 1,007</u>
Increase (Decrease) in Cash	\$ 136,910
Cash, July 1, 2013	<u>910,586</u>
Cash, June 30, 2014	<u><u>\$ 1,047,496</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ (314,986)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
Increase (Decrease) in Accounts Payable	(14,844)
Increase (Decrease) in Claims and Judgments Payable	<u>465,720</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 135,890</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 86,886
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>960,610</u>
Cash, June 30, 2014	<u><u>\$ 1,047,496</u></u>

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

Exhibit E

Greene County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2014

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,032,409
Equity in Pooled Cash and Investments	270,238
Accounts Receivable	214
Due from Other Governments	1,730,364
Property Taxes Receivable	3,089,174
Allowance for Uncollectible Property Taxes	<u>(102,654)</u>
Total Assets	<u>\$ 7,019,745</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 8,338
Due to Other Taxing Units	4,721,247
Due to Litigants, Heirs, and Others	2,275,752
Due to Joint Ventures	<u>14,408</u>
Total Liabilities	<u>\$ 7,019,745</u>

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

GREENE COUNTY, TENNESSEE
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GREENE COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

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, 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 financial statements of the Greene County Emergency Communications District were not available from other auditors in time for inclusion in this report; however, in our opinion, this omission is not material to the component units' opinion unit.

The Greeneville-Greene County Library serves all citizens of Greene County and is governed by a board appointed by the County Commission. The library generates its operating revenue from donations, fines, copy fees, and

appropriations from the county and the Town of Greeneville. For the year ended June 30, 2014, the county remitted \$83,622 to the library to subsidize its operations. The financial statements of the Greeneville-Greene County Library were not available from other auditors in time for inclusion in this report; however, in our opinion, this omission is not material to the component units' opinion unit.

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 and the Greeneville-Greene County Library can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Greeneville-Greene County Emergency
Communications District
111 Union Street
Greeneville, TN 37843

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

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in 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 of \$446,083 were contributed by the county to the School Department during the year ended June 30, 2014.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements, 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, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Greene County only reports one proprietary fund, an internal service fund.

Separate financial statements are provided for governmental funds, proprietary 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. The internal service fund and the fiduciary funds in total are reported in single columns by fund type.

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 and considers grants and similar revenues to be available if they are collected within 60 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. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

Proprietary funds and fiduciary funds 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 special revenue 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. Local taxes and State Revenue Sharing - TVA funds are the foundational revenues of this fund.

Highway/Public Works Fund – This special revenue fund accounts for transactions of the county’s Highway Department. Local and state gasoline/fuel taxes are the foundational revenues of this fund.

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 in the acquisition or construction of facilities and other capital assets.

Internal Service Fund – The Employee Insurance - Health Fund is used to account for the county's self-insured health program. Premiums charged to the various county funds and employee payroll deductions are placed in this fund to pay the claims of county employees.

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, state grants and other restricted revenues held for the benefit of the Judicial District Drug Task Force, and restricted revenues held for the benefit of the Office of District Attorney General. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

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

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

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

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

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and

contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund, an internal service fund, which is used to account for the employees' health insurance program. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's internal service fund are charges for services. Operating expenses for the internal service fund will include administrative expenses and health insurance costs.

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

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes demand deposits and cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; 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 position 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 are reported at cost. Investments in the State Treasurer's Investment Pool are reported at fair value. 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. Accordingly, the pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the

amortized cost method. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

2. Receivables and Payables

Activity between funds for unremitted current collections 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 1.74 percent of total taxes levied.

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

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

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

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable totaling \$1,479,606 are discussed in Note V.A., Risk Management. The \$177,292 balance in Other Current Liabilities on the Statement of Net Position 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. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased. Prepaids are offset in the nonspendable fund balance account in governmental funds.

4. 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

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This

separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its acquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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

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 financial 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 Position. Debt premiums and discounts are deferred and amortized over the life of the new debt using the straight-line method. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a

systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, 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 Position and Fund Balance

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

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

As of June 30, 2014, Greene County had \$17,877,119 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 position with no corresponding increase in the county's capital assets.

It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

Nonspendable Fund Balance – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – includes amounts that have constraints placed on the use of the resources that are either (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the County Commission, the county's highest level of decision-making authority and the Board of Education, the School Department's highest level of decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The County Commission makes assignments for the General Government, and the Board of Education makes assignments for the School Department. Assigned fund balance of \$1,186,484 in the General Fund consists of the amount of fund balance approved for use in the budget for fiscal year ending June 30, 2015. Assigned fund balance of \$1,287,580 in the discretely presented School Department's General Purpose School Fund consists of \$1,254,365 assigned for encumbrances, \$19,814 assigned for the Bridges for Success Program, and \$13,401 assigned for retirement bonuses.

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other

funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. **Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position**

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of government funds with the government-wide Statement of Net Position.

Discretely Presented Greene County School Department

Exhibit J-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 Position.

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

Primary Government

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

Discretely Presented Greene County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. **Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees funds (special revenue funds), which is 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.

At June 30, 2014, the Greene County School Department reported the following significant encumbrances:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
School Department:		
Major Fund:		
General Purpose School	Instruction Equipment	\$ 336,157

B. Fund Deficit

The School Federal Projects Fund (special revenue fund) of the discretely presented Greene County School Department had a deficit unassigned fund balance of \$5,898 at June 30, 2014. The deficit unassigned fund balance was liquidated when revenues were recognized in September 2014.

C. Expenditures Exceeded Appropriations

Expenditures exceeded total appropriations approved by the County Commission in the Special Purpose Fund by \$111,079. Expenditures also exceeded appropriations in the following major appropriation categories (the legal level of control) in the General Fund:

<u>Fund/Major Appropriation Category</u>	<u>Amount Overspent</u>
General:	
Other Administration of Justice	\$ 1,243
Juvenile Services	58,070
Disaster Relief	8,469
Alcohol and Drug Programs	1,140
Contributions to Other Agencies	1,885

Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balance in the Special Purpose Fund and by unspent appropriations in other major categories of the General Fund.

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 position as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net position represents nonpooled amounts held separately by individual funds.

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of 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, 2014.

B. Capital Assets

Capital assets activity for the year ended June 30, 2014, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	\$ 500,320	\$ 0	\$ 0	\$ 500,320
Construction in Progress	7,716	135,516	0	143,232
Total Capital Assets Not Depreciated	<u>\$ 508,036</u>	<u>\$ 135,516</u>	<u>\$ 0</u>	<u>\$ 643,552</u>

Governmental Activities (Cont.):

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Depreciated:				
Buildings and Improvements	\$ 15,858,939	\$ 52,726	\$ 0	\$ 15,911,665
Infrastructure	59,997,906	539,153	(4,612)	60,532,447
Other Capital Assets	14,842,319	1,733,466	(469,753)	16,106,032
Total Capital Assets Depreciated	\$ 90,699,164	\$ 2,325,345	\$ (474,365)	\$ 92,550,144
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 6,775,528	\$ 536,983	\$ 0	\$ 7,312,511
Infrastructure	36,156,324	1,448,078	(4,143)	37,600,259
Other Capital Assets	11,517,203	1,169,614	(466,397)	12,220,420
Total Accumulated Depreciation	\$ 54,449,055	\$ 3,154,675	\$ (470,540)	\$ 57,133,190
Total Capital Assets Depreciated, Net	\$ 36,250,109	\$ (829,330)	\$ (3,825)	\$ 35,416,954
Governmental Activities Capital Assets, Net	\$ 36,758,145	\$ (693,814)	\$ (3,825)	\$ 36,060,506

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

Governmental Activities:

General Government	\$ 190,740
Finance	39,893
Administration of Justice	31,671
Public Safety	645,462
Public Health and Welfare	314,934
Highways/Public Works	1,931,975
Total Depreciation Expense - Governmental Activities	\$ 3,154,675

Discretely Presented Greene County School Department

Governmental Activities:

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	\$ 886,166	\$ 0	\$ 0	\$ 886,166
Construction in Progress	0	48,190	0	48,190
Total Capital Assets Not Depreciated	\$ 886,166	\$ 48,190	\$ 0	\$ 934,356
Capital Assets Depreciated:				
Buildings and Improvements	\$ 49,184,375	\$ 516,649	\$ 0	\$ 49,701,024
Other Capital Assets	14,491,340	468,000	(187,792)	14,771,548
Total Capital Assets Depreciated	\$ 63,675,715	\$ 984,649	\$ (187,792)	\$ 64,472,572
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 21,648,622	\$ 1,021,943	\$ 0	\$ 22,670,565
Other Capital Assets	10,041,584	813,331	(187,792)	10,667,123
Total Accumulated Depreciation	\$ 31,690,206	\$ 1,835,274	\$ (187,792)	\$ 33,337,688
Total Capital Assets Depreciated, Net	\$ 31,985,509	\$ (850,625)	\$ 0	\$ 31,134,884
Governmental Activities Capital Assets, Net	\$ 32,871,675	\$ (802,435)	\$ 0	\$ 32,069,240

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

Governmental Activities:

Instruction	\$ 1,285,204
Support Services	401,121
Operation of Non-instructional Services	<u>148,949</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,835,274</u>

C. Construction Commitments

At June 30, 2014, the discretely presented School Department had uncompleted construction commitments of \$586,637 in the General Purpose School Fund. Funding has been received for these future expenditures.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2014, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 14,003
"	Special Purpose	3,351

Due to/from Primary Government and Component Units:

Receivable Fund	Payable Fund	Amount
Primary Government:		
Education Debt Service	Component Unit: Greene County School Department - General Purpose School	\$ 122,739

Interfund Transfers:

Interfund transfers for the year ended June 30, 2014, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In			
	General Fund	Highway/ Public Works Fund	Education Debt Service Fund	Nonmajor Governmental Fund
General Fund	\$ 0	\$ 0	\$ 0	209,000
Special Purpose Fund	3,351	0	0	0
Nonmajor governmental funds	0	829,037	30,637	0

Discretely Presented Greene County School Department

	Transfer In
Transfer Out	General Purpose School Fund
Nonmajor governmental funds	\$ 21,272

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

E. Long-term Obligations

Primary Government

General Obligation Bonds and Notes

Greene County issues general obligation bonds to provide funds for the acquisition, construction, and renovation of major capital facilities for the primary government and the discretely presented School Department. In addition, general obligation bonds 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 and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds and up to nine years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2014, will be retired from the General Debt Service and Education Debt Service funds.

General obligation bonds and capital outlay notes outstanding as of June 30, 2014, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-14
General Obligation Bonds	2 to 3	%	6-1-25	\$ 8,170,000	\$ 7,815,000
General Obligation Bonds - Refunding	2 to 2.1		6-1-23	8,970,000	8,675,000
General Obligation Rural School Bonds	2.25 to 2.75		6-1-20	990,000	990,000
General Obligation Rural School Bonds - Refunding	2.5 to 5		6-1-26	22,330,000	16,815,000
Capital Outlay Notes	4.06		8-29-16	229,000	72,119

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2014, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	\$ 2,635,000	\$ 1,164,126	\$ 3,799,126
2016	2,760,000	1,085,517	3,845,517
2017	2,845,000	1,001,476	3,846,476
2018	2,805,000	912,626	3,717,626
2019	2,910,000	820,564	3,730,564
2020-2024	15,430,000	2,642,658	18,072,658
2025-2026	4,910,000	262,169	5,172,169
Total	\$ 34,295,000	\$ 7,889,136	\$ 42,184,136

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	\$ 27,983	\$ 2,647	\$ 30,630
2016	29,131	1,499	30,630
2017	15,005	305	15,310
Total	\$ 72,119	\$ 4,451	\$ 76,570

There is \$1,164,300 available in the debt service funds to service long-term debt. This consists of a balance of \$1,006,210 in the Education Debt Service Fund and \$158,090 in the General Debt Service Fund. Debt per capita, including bonds and notes totaled \$572, based on the 2010 federal census for residents living outside the Greeneville school district and \$240 for residents living inside the Greeneville school district.

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2014, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2013	\$ 33,630,000	\$ 98,997
Additions	2,685,000	446,083
Reductions	<u>(2,020,000)</u>	<u>(472,961)</u>
Balance, June 30, 2014	<u>\$ 34,295,000</u>	<u>\$ 72,119</u>
Balance Due Within One Year	<u>\$ 2,635,000</u>	<u>\$ 27,983</u>

	<u>Other Loans</u>	<u>Compensated Absences</u>
Balance, July 1, 2013	\$ 2,845,000	\$ 880,406
Additions	0	1,021,931
Reductions	<u>(2,845,000)</u>	<u>(957,276)</u>
Balance, June 30, 2014	<u>\$ 0</u>	<u>\$ 945,061</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 792,383</u>

	<u>Other Postemployment Benefits</u>
Balance, July 1, 2013	\$ 619,900
Additions	140,300
Reductions	<u>(27,600)</u>
Balance, June 30, 2014	<u>\$ 732,600</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 36,044,780
Less: Balance Due Within One Year	<u>(3,455,366)</u>

Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 32,589,414</u>
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Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Solid Waste/Sanitation, and Highway/Public Works funds.

Advance Refundings

On July 26, 2013, Greene County advance refunded \$350,000 of the current year requirements on the Blount County Public Building Authority loan agreement, which was reflected as other loans payable. The county issued \$380,000 of general obligation refunding bonds to provide resources for the advance refunding in order to extend the maturity of the loan and to minimize the county's current year debt requirements. Proceeds of the refunding bonds (net of issuance costs) were placed with an escrow agent in an irrevocable trust to provide for the payment of the principal (\$350,000) and interest (\$17,500) on the refunded debt when it became due on June 30, 2014.

On May 23, 2014, Greene County refunded the remaining balance of other loans payable totaling \$1,890,000 as well as the \$380,000 of general obligation refunding bonds issued on July 26, 2013. The county issued \$2,305,000 of general obligation refunding bonds to provide resources that were placed in an irrevocable trust to make all future debt service payments of the refunded debt. The refunded Blount County Public Building Authority loan (\$1,890,000) was called and redeemed by the escrow agent on June 16, 2014. The \$380,000 of Series 2013 refunded bonds were called and redeemed by the escrow agent on July 1, 2014. Since the \$380,000 of Series 2013 refunded bonds were defeased prior to year-end, the liability for those bonds was removed from the county's long-term debt. The net carrying amount of the old debt exceeded its reacquisition price by \$127,771. This amount is being amortized over the remaining life of the old debt. This advance refunding was undertaken to reduce total debt service payments over the next nine years by \$128,567 and resulted in an economic gain of \$182,801.

Defeasance of Prior Debt

In a prior year, Greene County defeased \$5,975,000 of an outstanding other loan by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old loan. The trustee was empowered and required to pay all principal and interest on the defeased loan as originally scheduled. Accordingly, the trust accounts and the defeased loan are not included in the county's financial statements. During the year, the outstanding balance of the other loan was called and retired.

Discretely Presented Greene County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Greene County School Department for the year ended June 30, 2014, was as follows:

Governmental Activities:

	Termination Benefits	Compensated Absences
	<u> </u>	<u> </u>
Balance, July 1, 2013	\$ 403,123	\$ 150,122
Additions	219,365	152,362
Reductions	(403,123)	(152,021)
	<u> </u>	<u> </u>
Balance, June 30, 2014	\$ 219,365	\$ 150,463
	<u> </u>	<u> </u>
Balance Due Within One Year	\$ 219,365	\$ 142,940
	<u> </u>	<u> </u>

	Other Postemployment Benefits
	<u> </u>
Balance, July 1, 2013	\$ 4,251,814
Additions	1,567,381
Reductions	(1,006,947)
	<u> </u>
Balance, June 30, 2014	\$ 4,812,248
	<u> </u>
Balance Due Within One Year	\$ 0
	<u> </u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 5,182,076
Less: Balance Due Within One Year	<u>(362,305)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,819,771</u>

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

F. Pledges of Receivables and Future Revenues

Hotel/Motel Tax Revenues Pledged

Greene County pledged the portion of hotel/motel tax that was designated to support or promote the performing arts to repay \$229,000 in capital outlay notes issued in August 2007 to finance the construction of a band room at a county school. The notes are also guaranteed by the county in the event the hotel/motel tax revenues are insufficient to meet the debt service requirements on the notes. The hotel/motel tax collections are projected to produce 100 percent of the debt service requirements over the life of the notes. Total principal and interest for the notes is \$76,570, with annual requirements ranging from \$30,630 in the next fiscal year to \$15,310 in the final year. For the current year, principal and interest paid and hotel/motel tax generated were \$30,637 and \$54,870, 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 and refunded in 2005, totaled \$18 million and are payable through 2026. Total principal and interest remaining on the debt is \$18,250,300 with annual requirements ranging from \$1,117,769 in the next fiscal year to \$1,727,406 in the final year. For the current year, principal and interest paid by the county and local option sales tax allocated to the Education Debt Service Fund totaled \$1,119,569 and \$654,707, 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 and refunded in 2005, totaled \$3,925,000 and were used to provide financing for energy conservation improvements. The School Department pledged its total annual savings until the bonds are retired in 2016. Total principal and interest remaining on the debt is \$1,419,459 with annual requirements ranging from \$457,594 in the next fiscal year to \$489,600 in the final year. There were no savings from the energy conservation program during the current year. For the current year, principal and interest paid by the county totaled \$441,594.

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Greene County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the

Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2014, were \$348,586 and \$67,402, 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

The county has chosen to establish the Employee Insurance – Health Fund for risks associated with the employees' health insurance plan. The Employee Insurance – Health Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county is self-insured to a limit of \$125,000 per covered person for a single medical claim and 100 percent of expected claims. The maximum aggregate liability totaled \$5,592,421 or 100 percent of the first monthly aggregate deductible amount times 12, whichever is greater. The county obtained a stop/loss commercial insurance policy to cover claims beyond this liability. All full-time employees of the primary government are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees.

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.

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 \$650,000 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 funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These funds establish claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

Self-Insurance Program – Special Purpose Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments and Reduction in Estimates	Balance at Fiscal Year-end
2012-13	\$ 1,569,634	\$ 389,287	\$ (1,130,908)	\$ 828,013
2013-14	828,013	852,676	(681,106)	999,583

Employee Insurance – Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2012-13	\$ 16,631	\$ 3,556,355	\$ (3,558,683)	\$ 14,303
2013-14	14,303	4,463,697	(3,997,977)	480,023

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* and Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* became effective for the year ended June 30, 2014.

GASB Statement No. 67 replaces the requirements of Statements No. 25 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 25 and No. 50 remain applicable to pension plans that are not administered through trusts or equivalent arrangements.

GASB Statement No. 70 relates to accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

C. Subsequent Events

On July 7, 2014, Greene County issued capital outlay notes of \$573,093 for school buses.

On August 31, 2014, Alan Broyles left the Office of County Mayor and was succeeded by David Crum, Dan Walker left the Office of Trustee and was succeeded by Nathan Holt, Janie Fincher left the Office of County Clerk and was succeeded by Lori Bryant, and Steven Burns left the Office of Sheriff and was succeeded by Pat Hankins.

On November 7, 2014, Greene County issued tax anticipation notes of \$1,000,000 to provide temporary operating funds for the General Fund.

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. As of June 30, 2014, future principal and interest requirements on the debt totaled \$735,000 and \$195,441, respectively.

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 programs would not materially affect the financial statements of the county.

E. Change in Administration

On March 17, 2014, David Thompson left the Office of County Clerk and was succeeded by Janie Fincher.

F. Joint Ventures

Primary Government

The county is a participant with the Town of Greeneville in joint ventures to operate Greeneville-Greene County Airport Authority, 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 town, and one member elected

by the board. The authority generates operating revenue from leasing buildings and hangars and from appropriations from the county and town. For the year ended June 30, 2014, the county made no contributions to the authority 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 Town 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 town serves as fiscal agent. On September 17, 2013, Greene County and the Town of Greeneville entered into a contract with Waste Industries of Tennessee, providing for the operating of the landfill and transfer station, postclosure care of the old landfill, and transportation of solid waste from the transfer station to Waste Industries' landfill. For the year ended June 30, 2014, the county paid \$646,975 to the Town of Greeneville for the county's share of operating costs. 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 \$1,524,578, which the county and town each guarantee 50 percent.

The Kinser Park Commission oversees the operation of Kinser Park, a recreation facility that includes camping, swimming, and golf. The commission is governed by a nine-member body including two appointees from both the county and town 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 town. For the year ended June 30, 2014, the county remitted \$29,400 to the commission to subsidize its operations.

Greene County and the Town 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 town mayor, a county commissioner, a town alderman and three members of the town's Parks and Recreation Advisory Board. Day-to-day operations are performed by the town'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 Town of Greeneville serves as the fiscal agent for the complex. For the year ended June 30, 2014, 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, 2014.

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's 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 each individual from their county using the facility.

Discretely Presented School Department

The Greene Technology Center (GTC) is a joint venture between the discretely presented Greene County School Department and the Town of Greeneville Board of Education. The GTC is governed by a 12-member board, which consists of all six members each from the county's and the town's Boards of Education. The GTC's primary funding source is contributions by the county and the town. These contributions are based on the proportion of students who reside in the town or in the county since all citizens of each are eligible for services provided by the center. The Greene County School Department contributed \$318,841 to the center for the year ended June 30, 2014. The county does not have an equity interest in the joint venture.

The discretely presented School Department participates in the Northeast Tennessee Cooperative (NETCO). The 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 *Tennessee Code Annotated* and was established to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each member's school food service systems. The cooperative has contracted with a coordinating district (Johnson City School System) and a service provider to provide this service. NETCO 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.

Complete financial statements for the joint ventures of the primary government and discretely presented School Department 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 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 Juvenile
Detention Center
307 Wesley Street
Johnson City, TN 37601

Greene Technology Center
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

Northeast Tennessee Cooperative
100 East Maple Street
P.O. Box 1517
Johnson City, TN 37605

G. Jointly Governed Organizations

The Industrial Development Board of the Town of Greeneville and Greene County was created and is governed by the county and the town. The board is composed of eight members, including the county and town mayors and seven members approved by both the county and town. The purpose is to promote economic development by inducing manufacturing, industrial, governmental, educational, financial, service, commercial, recreational, and agricultural enterprises to locate in or remain in Greene County and the Town of Greeneville. Greene County did not appropriate any funds for this operation during the year, and the county does not have any ongoing financial interest or responsibility for the entity.

Greene County is a member of the East Tennessee Regional Agribusiness Marketing Authority. The authority was established through Title 64 of *Tennessee Code Annotated*, and includes the counties of Claiborne, Cocke, Grainger, 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 of each county or the county mayor's designee and one nonvoting member representing each of the following: the Tennessee Department of Agriculture and the University of Tennessee's Agriculture Extension Service. An executive committee consisting of the chairman, vice chairman, secretary, and treasurer of the board of directors, along with the center's manager as an ex-officio member, is in charge of the daily operations of the center.

H. Retirement Commitments

Plan Description

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

Greene County participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

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

Funding Policy

Greene County requires employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2014, was 10.34 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2014, Greene County's annual pension cost of \$1,889,805 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2011, 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 three percent annual rate of inflation, (c) 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), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected postretirement increases of 2.5 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 ten-year period. The 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, 2011, was three years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-14	\$1,889,805	100%	\$0
6-30-13	1,882,239	100	0
6-30-12	1,854,604	100	0

Funded Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the plan was 98.37 percent funded. The actuarial accrued liability for benefits was \$56.28 million, and the actuarial value of assets was \$55.36 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$.92 million. The covered payroll (annual payroll of active employees covered by the plan) was \$17.53 million, and the ratio of the UAAL to the covered payroll was 5.24 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.

SCHOOL TEACHERS

Plan Description

The Greene County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEPP), 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 School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2014, was 8.88 percent of annual covered payroll. The employer contribution requirement for the 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, 2014, 2013, and 2012, were \$2,268,201, \$2,232,829, and \$2,252,646, respectively, equal to the required contributions for each year.

I. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

Greene County has elected to establish a self-insured postemployment benefits plan administered by United Health Care for medical benefits for its employees. 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 premium requirements of plan members are established and may be amended by the County Commission. The plan is self-insured and financed on a pay-as-you-go basis. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The county develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums. Eligible employees must be age 50 and 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. During the year ended June 30, 2014, Greene County contributed \$27,600 for postemployment healthcare benefits.

Annual OPEB Cost and Net OPEB Obligation

ARC	\$	141,300
Interest on the NOPEBO		24,800
Adjustment to the ARC		(25,800)
Annual OPEB cost	\$	<u>140,300</u>
Amount of contribution		<u>(27,600)</u>
Increase/decrease in NOPEBO	\$	112,700
Net OPEB obligation, 7-1-13		<u>619,900</u>
 Net OPEB obligation, 6-30-14	 \$	 <u><u>732,600</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Self-insured	\$ 168,700	27 %	\$ 520,500
6-30-13	"	133,000	25	619,900
6-30-14	"	140,300	20	732,600

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, was as follows:

Actuarial valuation date	7-1-12
Actuarial accrued liability (AAL)	\$ 1,274,600
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 1,274,600
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 12,147,238
UAAL as a % of covered payroll	10.5%

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, 2012, 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 nine percent initially, reduced by decrements to an ultimate rate of five percent by fiscal year 2020. A 2.5 percent general inflation rate is assumed. The unfunded actuarial accrued liability is being amortized on an open basis 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 benefit 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 between the standard or partnership preferred provider organization (PPO) 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 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, 2014, the discretely presented School Department contributed \$1,006,947 for postemployment healthcare benefits.

Annual OPEB Cost and Net OPEB Obligation

	<u>Local Education Group Plan</u>
ARC	\$ 1,563,000
Interest on the NOPEBO	170,073
Adjustment to the ARC	(165,692)
Annual OPEB cost	<u>\$ 1,567,381</u>
Amount of contribution	<u>(1,006,947)</u>
Increase/decrease in NOPEBO	\$ 560,434
Net OPEB obligation, 7-1-13	<u>4,251,814</u>
Net OPEB obligation, 6-30-14	<u><u>\$ 4,812,248</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Local Education Group	\$ 1,917,484	48%	\$ 3,232,368
6-30-13	"	1,934,051	47	4,251,814
6-30-14	"	1,567,381	64	4,812,248

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2013, was as follows:

	<u>Local Education Group Plan</u>
Actuarial valuation date	7-1-13
Actuarial accrued liability (AAL)	\$ 14,083,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 14,083,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 32,243,482
UAAL as a % of covered payroll	44%

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, 2013, actuarial valuation for the Local Education Group Plan, the projected unit credit actuarial cost method was used, and the actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent for fiscal year 2014. The trend will decrease to seven percent in fiscal year 2015 and then will be reduced by decrements to an ultimate rate of 4.7 percent by fiscal year 2044. Both rates include a 2.5 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 July 1, 2007.

J. Termination Benefits

The discretely presented 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 credible service 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. During the 2013-14 year, 25 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is \$219,365, with the entire amount being due within one year. The governmental funds' financial statements reflect retirement incentive expenditures of \$403,123 in the General Purpose School Fund.

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.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

Greene County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Greene County School Department
June 30, 2014

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) Frozen 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)
7-1-13	\$ 55,361	\$ 56,280	\$ 919	98.37 %	\$ 17,529	5.24 %
7-1-11	48,631	51,200	2,569	94.98	17,516	14.67
7-1-09	38,614	41,624	3,010	92.77	17,091	17.61

Exhibit F-2

Greene County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefit Plans
Primary Government and Discretely Presented Greene County School Department
June 30, 2014

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)		Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
			Projected Unit Credit (b)					
<u>PRIMARY GOVERNMENT</u>								
Commercial	7-1-08	\$ 0	\$ 1,724	\$ 1,724	1,724	0	\$ 11,380	15 %
"	7-1-10	0	1,516	1,516	1,516	0	12,875	12
Self-Insured	7-1-12	0	1,275	1,275	1,275	0	12,147	10
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>								
Local Education Group	7-1-10	0	16,920	16,920	16,920	0	30,347	56
"	7-1-11	0	16,556	16,556	16,556	0	31,685	52
"	7-1-13	0	14,083	14,083	14,083	0	32,243	44

GREENE COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2014

NONE

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

Nonmajor Governmental Funds

Special Revenue Funds

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

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.

Constitutional Officers - Fees Fund – The Constitutional Officers - Fees Fund is used to account for operating expenses paid directly from the fee and commission accounts of the trustee, clerks, register of deeds, and sheriff.

Debt Service Fund

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

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

Capital Projects Funds

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

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

Community Development/Industrial Park Fund – The Community Development/Industrial Park Fund is used to account for transactions related to industrial capital projects.

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

Highway Capital Projects Fund – The Highway Capital Projects Fund is used to account for to the acquisition or construction of highway capital assets.

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

Exhibit G-1

Greene County, Tennessee
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2014

	Special Revenue Funds				Total	Debt Service Fund	Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Constitutional - Officers - Fees				
			General	Debt Service			
\$ 552 \$	0 \$	2,532 \$	3,084 \$	0 \$	0	0	
524,808	278,286	0	803,094	141,256	100,696	0	
18,156	0	11,366	29,522	11,703	0	0	
124,255	0	0	124,255	0	3,750	0	
853,849	0	0	853,849	546,394	0	0	
(26,022)	0	0	(26,022)	(19,779)	0	0	
\$ 1,495,598 \$	278,286 \$	13,898 \$	1,787,782 \$	679,574 \$	104,446	0	

ASSETS

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

LIABILITIES

Accounts Payable	
Accrued Payroll	
Payroll Deductions Payable	
Due to Other Funds	
Due to Cities	
Other Current Liabilities	
Total Liabilities	

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes	
Deferred Delinquent Property Taxes	
Other Deferred/Unavailable Revenue	
Total Deferred Inflows of Resources	

(Continued)

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

	Special Revenue Funds			Total	Debt Service Fund	Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees			
\$ 0 \$	268,931 \$	0 \$	0 \$	268,931 \$	0 \$	0
0	0	0	0	0	155,779	0
0	0	0	0	0	0	104,446
524,128	0	0	0	524,128	0	0
0	0	0	0	0	2,311	0
\$ 524,128 \$	268,931 \$	0 \$	0 \$	793,059 \$	158,090 \$	104,446
\$ 1,495,598 \$	278,286 \$	13,898 \$	1,787,782 \$	679,574 \$	104,446	

FUND BALANCES

Restricted:	
Restricted for Public Safety	0
Restricted for Debt Service	155,779
Restricted for Capital Projects	0
Committed:	
Committed for Public Health and Welfare	0
Committed for Debt Service	2,311
Total Fund Balances	158,090
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	679,574

(Continued)

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

	Capital Projects Funds (Cont.)				Total Nonmajor Governmental Funds
	Community Development/ Industrial Park	HUD Grant Projects	Other Capital Projects	Total	
\$	0 \$	0 \$	0 \$	0 \$	3,084
	354,552	6,005	41,032	502,285	1,446,635
	0	0	11,703	11,703	52,928
	0	0	0	3,750	128,005
	0	0	0	0	1,400,243
	0	0	0	0	(45,801)
\$	354,552 \$	6,005 \$	52,735 \$	517,738 \$	2,985,094

\$	0 \$	0 \$	0 \$	0 \$	14,215
	0	0	0	0	20,411
	0	0	0	0	2,907
	0	0	0	0	14,003
	0	0	0	0	53,384
	0	6,000	0	6,000	13,633
\$	0 \$	6,000 \$	0 \$	6,000 \$	118,553

\$	0 \$	0 \$	0 \$	0 \$	1,313,863
	0	0	0	0	27,286
	0	0	0	0	62,505
\$	0 \$	0 \$	0 \$	0 \$	1,403,654

ASSETS

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

LIABILITIES

Accounts Payable
 Accrued Payroll
 Payroll Deductions Payable
 Due to Other Funds
 Due to Cities
 Other Current Liabilities
 Total Liabilities

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes
 Deferred Delinquent Property Taxes
 Other Deferred/Unavailable Revenue
 Total Deferred Inflows of Resources

(Continued)

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

Capital Projects Funds (Cont.)					
Community Development/ Industrial Park	HUD Grant Projects	Other Capital Projects	Total	Total Nonmajor Governmental Funds	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 268,931
0	0	0	0	0	155,779
354,552	5	52,735	511,738	511,738	511,738
0	0	0	0	0	524,128
0	0	0	0	0	2,311
<u>\$ 354,552</u>	<u>\$ 5</u>	<u>\$ 52,735</u>	<u>\$ 511,738</u>	<u>\$ 511,738</u>	<u>\$ 1,462,887</u>
<u>\$ 354,552</u>	<u>\$ 6,005</u>	<u>\$ 52,735</u>	<u>\$ 517,738</u>	<u>\$ 517,738</u>	<u>\$ 2,985,094</u>

FUND BALANCES

Restricted:
 Restricted for Public Safety
 Restricted for Debt Service
 Restricted for Capital Projects
 Committed:
 Committed for Public Health and Welfare
 Committed for Debt Service
 Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

Exhibit G-2

Greene County, Tennessee
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2014

	Special Revenue Funds				Total	Debt Service Fund	Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees				
Revenues							
Local Taxes	\$ 1,478,920	\$ 0	\$ 0	\$ 1,478,920	\$ 1,380,935	\$ 0	0
Fines, Forfeitures, and Penalties	0	65,764	0	65,764	0	0	0
Charges for Current Services	159,805	0	1,731	161,536	0	0	0
Other Local Revenues	172,197	0	0	172,197	1,439	41,250	0
State of Tennessee	26,465	0	0	26,465	0	0	0
Federal Government	0	0	0	0	0	0	0
Total Revenues	\$ 1,837,387	\$ 65,764	\$ 1,731	\$ 1,904,882	\$ 1,382,374	\$ 41,250	
Expenditures							
Current:							
General Government	\$ 0	\$ 0	\$ 1,731	\$ 1,731	\$ 0	\$ 0	0
Public Safety	0	83,989	0	83,989	0	0	0
Public Health and Welfare	2,687,918	0	0	2,687,918	0	0	0
Debt Service:							
Principal on Debt	0	0	0	0	905,000	0	0
Interest on Debt	0	0	0	0	465,266	0	0
Other Debt Service	0	0	0	0	119,158	0	0
Capital Projects	0	0	0	0	0	9,700	0
Capital Projects - Donated	0	0	0	0	0	446,083	0
Total Expenditures	\$ 2,687,918	\$ 83,989	\$ 1,731	\$ 2,773,638	\$ 1,489,424	\$ 455,783	
Excess (Deficiency) of Revenues Over Expenditures	\$ (850,531)	\$ (18,225)	\$ 0	\$ (868,756)	\$ (107,050)	\$ (414,533)	

(Continued)

Exhibit G-2

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

	Special Revenue Funds				Total	Debt Service Fund	Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees				
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 446,083	
Refunding Debt Issued	0	0	0	0	2,685,000	0	
Premiums on Debt Issued	0	0	0	0	54,701	0	
Transfers In	0	0	0	0	209,000	0	
Transfers Out	0	0	0	0	0	0	
Payments to Refunded Debt Escrow Agent	0	0	0	0	(2,637,500)	0	
<u>Total Other Financing Sources (Uses)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 311,201</u>	<u>\$ 446,083</u>	
Net Change in Fund Balances	\$ (850,531)	\$ (18,225)	\$ 0	\$ (868,756)	\$ 204,151	\$ 31,550	
Fund Balance, July 1, 2013	1,374,659	287,156	0	1,661,815	(46,061)	72,896	
Fund Balance, June 30, 2014	\$ 524,128	\$ 268,931	\$ 0	\$ 793,059	\$ 158,090	\$ 104,446	

(Continued)

Exhibit G-2

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

	Capital Projects Funds (Cont.)					Total Nonmajor Governmental Funds
	Community Development/ Industrial Park	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	Total	
Revenues						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 109,740	\$ 109,740	\$ 2,969,595
Fines, Forfeitures, and Penalties	0	0	0	0	0	65,764
Charges for Current Services	0	0	0	0	0	161,536
Other Local Revenues	0	300	0	0	41,550	215,186
State of Tennessee	989,406	0	0	0	989,406	1,015,871
Federal Government	266,770	136,225	0	0	402,995	402,995
Total Revenues	\$ 1,256,176	\$ 136,525	\$ 0	\$ 109,740	\$ 1,543,691	\$ 4,830,947
Expenditures						
Current:						
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,731
Public Safety	0	0	0	0	0	83,989
Public Health and Welfare	0	0	0	0	0	2,687,918
Debt Service:						
Principal on Debt	0	0	0	0	0	905,000
Interest on Debt	0	0	0	0	0	465,266
Other Debt Service	0	0	0	0	0	119,158
Capital Projects	1,619,414	136,524	0	116,940	1,882,578	1,882,578
Capital Projects - Donated	0	0	0	0	446,083	446,083
Total Expenditures	\$ 1,619,414	\$ 136,524	\$ 0	\$ 116,940	\$ 2,328,661	\$ 6,591,723
Excess (Deficiency) of Revenues Over Expenditures	\$ (363,238)	\$ 1	\$ 0	\$ (7,200)	\$ (784,970)	\$ (1,760,776)

(Continued)

Exhibit G-2

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

	Capital Projects Funds (Cont.)						Total Nonmajor Governmental Funds
	Community Development/ Industrial Park	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	Total		
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 446,083	\$ 446,083	
Refunding Debt Issued	0	0	0	0	0	2,685,000	
Premiums on Debt Issued	0	0	0	0	0	54,701	
Transfers In	0	0	0	0	0	209,000	
Transfers Out	0	0	(829,037)	(30,637)	(859,674)	(859,674)	
Payments to Refunded Debt Escrow Agent	0	0	0	0	0	(2,637,500)	
<u>Total Other Financing Sources (Uses)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (829,037)</u>	<u>\$ (30,637)</u>	<u>\$ (413,591)</u>	<u>\$ (102,390)</u>	
Net Change in Fund Balances	\$ (363,238)	\$ 1	\$ (829,037)	\$ (37,837)	\$ (1,198,561)	\$ (1,863,166)	
Fund Balance, July 1, 2013	717,790	4	829,037	90,572	1,710,299	3,326,053	
Fund Balance, June 30, 2014	\$ 354,552	\$ 5	\$ 0	\$ 52,735	\$ 511,738	\$ 1,462,887	

Exhibit G-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, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,478,920	\$ 0	\$ 0	\$ 1,478,920	\$ 1,533,425	\$ 1,533,425	\$ (54,505)
Charges for Current Services	159,805	0	0	159,805	162,840	162,840	(3,035)
Other Local Revenues	172,197	0	0	172,197	188,101	203,017	(30,820)
State of Tennessee	26,465	0	0	26,465	51,000	51,000	(24,535)
Total Revenues	\$ 1,837,387	\$ 0	\$ 0	\$ 1,837,387	\$ 1,935,366	\$ 1,950,282	\$ (112,895)
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 1,772,998	(767,183)	1,677	\$ 1,007,492	\$ 1,088,662	\$ 1,107,578	\$ 100,086
Waste Pickup	450,549	0	0	450,549	483,923	483,923	33,374
Convenience Centers	414,844	(4,200)	0	410,644	440,534	436,534	25,890
Transfer Stations	49,527	(14,756)	7,547	42,318	59,162	59,162	16,844
Total Expenditures	\$ 2,687,918	(786,139)	9,224	\$ 1,911,003	\$ 2,072,281	\$ 2,087,197	\$ 176,194
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ (850,531)	\$ 786,139	(9,224)	(73,616)	(136,915)	(136,915)	63,299
<u>Net Change in Fund Balance</u>							
Fund Balance, July 1, 2013	\$ (850,531)	\$ 786,139	(9,224)	(73,616)	(136,915)	(136,915)	63,299
Fund Balance, June 30, 2014	\$ 524,128	\$ 0	(9,224)	\$ 514,904	\$ 486,223	\$ 486,223	\$ 28,681

Exhibit G-4

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 65,764	\$ 32,000	\$ 32,000	\$ 33,764
Other Local Revenues	0	1,000	1,000	(1,000)
Total Revenues	<u>\$ 65,764</u>	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 32,764</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 83,989	\$ 66,000	\$ 95,740	\$ 11,751
Total Expenditures	<u>\$ 83,989</u>	<u>\$ 66,000</u>	<u>\$ 95,740</u>	<u>\$ 11,751</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (18,225)</u>	<u>\$ (33,000)</u>	<u>\$ (62,740)</u>	<u>\$ 44,515</u>
Net Change in Fund Balance	\$ (18,225)	\$ (33,000)	\$ (62,740)	\$ 44,515
Fund Balance, July 1, 2013	<u>287,156</u>	<u>250,897</u>	<u>250,897</u>	<u>36,259</u>
Fund Balance, June 30, 2014	<u>\$ 268,931</u>	<u>\$ 217,897</u>	<u>\$ 188,157</u>	<u>\$ 80,774</u>

Exhibit G-5

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,380,935	\$ 1,366,972	\$ 1,366,972	\$ 13,963
Other Local Revenues	1,439	2,000	2,000	(561)
Total Revenues	<u>\$ 1,382,374</u>	<u>\$ 1,368,972</u>	<u>\$ 1,368,972</u>	<u>\$ 13,402</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 180,000	\$ 515,000	\$ 180,000	\$ 0
Highways and Streets	725,000	740,000	725,000	0
<u>Interest on Debt</u>				
General Government	62,175	283,678	62,175	0
Highways and Streets	403,091	199,224	406,542	3,451
<u>Other Debt Service</u>				
General Government	119,158	20,700	119,432	274
Highways and Streets	0	10,000	0	0
Total Expenditures	<u>\$ 1,489,424</u>	<u>\$ 1,768,602</u>	<u>\$ 1,493,149</u>	<u>\$ 3,725</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (107,050)</u>	<u>\$ (399,630)</u>	<u>\$ (124,177)</u>	<u>\$ 17,127</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 2,685,000	\$ 380,000	\$ 2,685,000	\$ 0
Premiums on Debt Issued	54,701	0	54,701	0
Transfers In	209,000	100,000	100,000	109,000
Payments to Refunded Debt Escrow Agent	(2,637,500)	0	(2,637,500)	0
Total Other Financing Sources	<u>\$ 311,201</u>	<u>\$ 480,000</u>	<u>\$ 202,201</u>	<u>\$ 109,000</u>
Net Change in Fund Balance	\$ 204,151	\$ 80,370	\$ 78,024	\$ 126,127
Fund Balance, July 1, 2013	<u>(46,061)</u>	<u>392</u>	<u>392</u>	<u>(46,453)</u>
Fund Balance, June 30, 2014	<u>\$ 158,090</u>	<u>\$ 80,762</u>	<u>\$ 78,416</u>	<u>\$ 79,674</u>

Major Governmental Fund

Education Debt Service Fund

The Education Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest of education related debt.

Exhibit H

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Education Debt Service Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,535,292	\$ 2,400,986	\$ 2,400,986	\$ 134,306
Other Local Revenues	7,596	10,000	10,000	(2,404)
Other Governments and Citizens Groups	122,739	0	250,000	(127,261)
Total Revenues	<u>\$ 2,665,627</u>	<u>\$ 2,410,986</u>	<u>\$ 2,660,986</u>	<u>\$ 4,641</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,812,961	\$ 1,812,964	\$ 1,812,964	\$ 3
<u>Interest on Debt</u>				
Education	836,828	836,963	836,963	135
<u>Other Debt Service</u>				
Education	45,906	49,000	49,000	3,094
Total Expenditures	<u>\$ 2,695,695</u>	<u>\$ 2,698,927</u>	<u>\$ 2,698,927</u>	<u>\$ 3,232</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (30,068)</u>	<u>\$ (287,941)</u>	<u>\$ (37,941)</u>	<u>\$ 7,873</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 30,637	\$ 280,650	\$ 30,650	\$ (13)
Total Other Financing Sources	<u>\$ 30,637</u>	<u>\$ 280,650</u>	<u>\$ 30,650</u>	<u>\$ (13)</u>
Net Change in Fund Balance	\$ 569	\$ (7,291)	\$ (7,291)	\$ 7,860
Fund Balance, July 1, 2013	<u>1,005,641</u>	<u>965,298</u>	<u>965,298</u>	<u>40,343</u>
Fund Balance, June 30, 2014	<u>\$ 1,006,210</u>	<u>\$ 958,007</u>	<u>\$ 958,007</u>	<u>\$ 48,203</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 of deeds, 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 grants and other restricted revenues for the benefit of the multi-jurisdictional drug task force, which was created by contract (mutual aid agreement) between the participating city and county governments.

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

Exhibit I-1

Greene County, Tennessee
 Combining Statement of Fiduciary Assets and Liabilities
 Fiduciary Funds
 June 30, 2014

	Agency Funds							Total
	Cities - Sales Tax	City School ADA - Greeneville	Constitu- tional Officers - Agency	Judicial District Drug	District Attorney General			
ASSETS								
Cash	\$ 0	\$ 0	\$ 2,032,409	\$ 0	\$ 0	\$ 0	\$ 2,032,409	
Equity in Pooled Cash and Investments	0	6,742	0	22,746	240,750	0	270,238	
Accounts Receivable	0	0	214	0	0	0	214	
Due from Other Governments	1,273,671	454,314	0	0	2,379	0	1,730,364	
Property Taxes Receivable	0	3,089,174	0	0	0	0	3,089,174	
Allowance for Uncollectible Property Taxes	0	(102,654)	0	0	0	0	(102,654)	
Total Assets	\$ 1,273,671	\$ 3,447,576	\$ 2,032,623	\$ 22,746	\$ 243,129	\$ 0	\$ 7,019,745	
LIABILITIES								
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 8,338	\$ 0	\$ 0	\$ 8,338	
Due to Other Taxing Units	1,273,671	3,447,576	0	0	0	0	4,721,247	
Due to Litigants, Heirs, and Others	0	0	2,032,623	0	243,129	0	2,275,752	
Due to Joint Ventures	0	0	0	14,408	0	0	14,408	
Total Liabilities	\$ 1,273,671	\$ 3,447,576	\$ 2,032,623	\$ 22,746	\$ 243,129	\$ 0	\$ 7,019,745	

Exhibit I-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended June 30, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 7,188,640	\$ 7,188,640	\$ 0
Due from Other Governments	1,199,161	1,273,671	1,199,161	1,273,671
Total Assets	\$ 1,199,161	\$ 8,462,311	\$ 8,387,801	\$ 1,273,671
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,199,161	\$ 8,462,311	\$ 8,387,801	\$ 1,273,671
Total Liabilities	\$ 1,199,161	\$ 8,462,311	\$ 8,387,801	\$ 1,273,671
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 6,225	\$ 5,571,758	\$ 5,571,241	\$ 6,742
Due from Other Governments	427,323	454,314	427,323	454,314
Property Taxes Receivable	3,159,486	3,089,174	3,159,486	3,089,174
Allowance for Uncollectible Property Taxes	(89,857)	(102,654)	(89,857)	(102,654)
Total Assets	\$ 3,503,177	\$ 9,012,592	\$ 9,068,193	\$ 3,447,576
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 3,503,177	\$ 9,012,592	\$ 9,068,193	\$ 3,447,576
Total Liabilities	\$ 3,503,177	\$ 9,012,592	\$ 9,068,193	\$ 3,447,576
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,300,498	\$ 12,344,740	\$ 12,612,829	\$ 2,032,409
Accounts Receivable	0	214	0	214
Total Assets	\$ 2,300,498	\$ 12,344,954	\$ 12,612,829	\$ 2,032,623
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,300,498	\$ 12,344,954	\$ 12,612,829	\$ 2,032,623
Total Liabilities	\$ 2,300,498	\$ 12,344,954	\$ 12,612,829	\$ 2,032,623
<u>Judicial District Drug</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 24,174	\$ 172,223	\$ 173,651	\$ 22,746
Due from Other Funds	31,806	0	31,806	0
Total Assets	\$ 55,980	\$ 172,223	\$ 205,457	\$ 22,746

(Continued)

Exhibit I-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Judicial District Drug (Cont.)</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 7,389	\$ 8,338	\$ 7,389	\$ 8,338
Due to Other Funds	201	0	201	0
Due to Joint Ventures	48,390	163,885	197,867	14,408
Total Liabilities	\$ 55,980	\$ 172,223	\$ 205,457	\$ 22,746
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 227,910	\$ 35,387	\$ 22,547	\$ 240,750
Due from Other Governments	2,346	2,379	2,346	2,379
Due from Other Funds	201	0	201	0
Total Assets	\$ 230,457	\$ 37,766	\$ 25,094	\$ 243,129
<u>Liabilities</u>				
Due to Other Funds	\$ 3,103	\$ 0	\$ 3,103	\$ 0
Due to Litigants, Heirs, and Others	227,354	37,766	21,991	243,129
Total Liabilities	\$ 230,457	\$ 37,766	\$ 25,094	\$ 243,129
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,300,498	\$ 12,344,740	\$ 12,612,829	\$ 2,032,409
Equity in Pooled Cash and Investments	258,309	12,968,008	12,956,079	270,238
Accounts Receivable	0	214	0	214
Due from Other Governments	1,628,830	1,730,364	1,628,830	1,730,364
Due from Other Funds	32,007	0	32,007	0
Property Taxes Receivable	3,159,486	3,089,174	3,159,486	3,089,174
Allowance for Uncollectible Property Taxes	(89,857)	(102,654)	(89,857)	(102,654)
Total Assets	\$ 7,289,273	\$ 30,029,846	\$ 30,299,374	\$ 7,019,745
<u>Liabilities</u>				
Accounts Payable	\$ 7,389	\$ 8,338	\$ 7,389	\$ 8,338
Due to Other Funds	3,304	0	3,304	0
Due to Other Taxing Units	4,702,338	17,474,903	17,455,994	4,721,247
Due to Litigants, Heirs, and Others	2,527,852	12,382,720	12,634,820	2,275,752
Due to Joint Ventures	48,390	163,885	197,867	14,408
Total Liabilities	\$ 7,289,273	\$ 30,029,846	\$ 30,299,374	\$ 7,019,745

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 J-1

Greene County, Tennessee
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 33,427,874	\$ 0	\$ 3,538,118	\$ 0	\$ (29,889,756)
Support Services	18,162,489	330,584	0	892,821	(16,939,084)
Operation of Non-instructional Services	5,882,222	895,618	4,981,416	0	(5,188)
Total Governmental Activities	\$ 57,472,585	\$ 1,226,202	\$ 8,519,534	\$ 892,821	\$ (46,834,028)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 6,970,902
Local Option Sales Tax					5,474,378
Other Local Taxes					5,163
Grants and Contributions Not Restricted for Specific Programs					33,404,694
Unrestricted Investment Income					28,027
Miscellaneous					157,445
Total General Revenues					\$ 46,040,609
Change in Net Position					\$ (793,419)
Net Position, July 1, 2013					34,090,004
Net Position, June 30, 2014					<u><u>\$ 33,296,585</u></u>

Exhibit J-2

Greene County, Tennessee
 Balance Sheet - Governmental Funds
 Discretely Presented Greene County School Department
 June 30, 2014

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 182,292	\$ 633	\$ 182,925
Equity in Pooled Cash and Investments	3,714,757	808,603	4,523,360
Accounts Receivable	90,006	0	90,006
Due from Other Governments	1,847,749	11,742	1,859,491
Property Taxes Receivable	7,326,113	0	7,326,113
Allowance for Uncollectible Property Taxes	(243,448)	0	(243,448)
Total Assets	<u>\$ 12,917,469</u>	<u>\$ 820,978</u>	<u>\$ 13,738,447</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 140,258	\$ 15,593	\$ 155,851
Payroll Deductions Payable	1,768	0	1,768
Contracts Payable	8,255	0	8,255
Due to Primary Government	122,739	0	122,739
Other Current Liabilities	177,292	0	177,292
Total Liabilities	<u>\$ 450,312</u>	<u>\$ 15,593</u>	<u>\$ 465,905</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 6,863,121	\$ 0	\$ 6,863,121
Deferred Delinquent Property Taxes	152,222	0	152,222
Other Deferred/Unavailable Revenue	494,427	0	494,427
Total Deferred Inflows of Resources	<u>\$ 7,509,770</u>	<u>\$ 0</u>	<u>\$ 7,509,770</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 0	\$ 592,110	\$ 592,110
Restricted for Capital Projects	0	19,173	19,173
Committed:			
Committed for Education	79,989	200,000	279,989
Assigned:			
Assigned for Education	1,287,580	0	1,287,580
Unassigned	3,589,818	(5,898)	3,583,920
Total Fund Balances	<u>\$ 4,957,387</u>	<u>\$ 805,385</u>	<u>\$ 5,762,772</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,917,469</u>	<u>\$ 820,978</u>	<u>\$ 13,738,447</u>

Exhibit J-3

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Greene County School Department
June 30, 2014

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

Total fund balances - balance sheet - governmental funds (Exhibit J-2)		\$	5,762,772
(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		48,190	
Add: buildings and improvements net of accumulated depreciation		27,030,459	
Add: other capital assets net of accumulated depreciation		<u>4,104,425</u>	32,069,240
(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	\$	(150,463)	
Less: other postemployment benefits liability		(4,812,248)	
Less: termination benefits		<u>(219,365)</u>	(5,182,076)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>646,649</u>
Net position of governmental activities (Exhibit A)		\$	<u>33,296,585</u>

Exhibit J-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, 2014

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 12,746,514	\$ 0	\$ 12,746,514
Licenses and Permits	2,229	0	2,229
Charges for Current Services	337,810	895,219	1,233,029
Other Local Revenues	213,914	759	214,673
State of Tennessee	34,421,798	36,599	34,458,397
Federal Government	117,941	7,519,338	7,637,279
Other Governments and Citizens Groups	0	446,083	446,083
Total Revenues	<u>\$ 47,840,206</u>	<u>\$ 8,897,998</u>	<u>\$ 56,738,204</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 28,351,241	\$ 3,178,035	\$ 31,529,276
Support Services	16,267,248	1,486,250	17,753,498
Operation of Non-instructional Services	1,723,723	4,046,978	5,770,701
Capital Outlay	612,336	0	612,336
Debt Service:			
Other Debt Service	122,739	0	122,739
Capital Projects	0	504,583	504,583
Total Expenditures	<u>\$ 47,077,287</u>	<u>\$ 9,215,846</u>	<u>\$ 56,293,133</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 762,919</u>	<u>\$ (317,848)</u>	<u>\$ 445,071</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 21,272	\$ 0	\$ 21,272
Transfers Out	0	(21,272)	(21,272)
Total Other Financing Sources (Uses)	<u>\$ 21,272</u>	<u>\$ (21,272)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 784,191	\$ (339,120)	\$ 445,071
Fund Balance, July 1, 2013	4,173,196	1,144,505	5,317,701
Fund Balance, June 30, 2014	<u>\$ 4,957,387</u>	<u>\$ 805,385</u>	<u>\$ 5,762,772</u>

Exhibit J-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, 2014

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

Net change in fund balances - total governmental funds (Exhibit J-4)		\$ 445,071
(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	\$ 1,032,839	
Less: current-year depreciation expense	<u>(1,835,274)</u>	(802,435)
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2014	\$ 646,649	
Less: deferred delinquent property taxes and other deferred June 30, 2013	<u>(705,687)</u>	(59,038)
(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.		
Change in other postemployment benefits liability	\$ (560,434)	
Change in compensated absences payable	(341)	
Change in termination benefits	<u>183,758</u>	<u>(377,017)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (793,419)</u>

Greene County, Tennessee
 Combining Balance Sheet - Nonmajor Governmental Funds
 Discretely Presented Greene County School Department
 June 30, 2014

	Special Revenue Funds			Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects		
Cash	\$ 0	\$ 633	\$ 633	\$ 0	\$ 0	\$ 633
Equity in Pooled Cash and Investments	197,953	591,477	789,430	19,173		808,603
Due from Other Governments	11,742	0	11,742	0		11,742
Total Assets	\$ 209,695	\$ 592,110	\$ 801,805	\$ 19,173	\$ 0	\$ 820,978
LIABILITIES						
Accounts Payable	\$ 15,593	0	\$ 15,593	0	\$ 0	\$ 15,593
Total Liabilities	\$ 15,593	0	\$ 15,593	0	\$ 0	\$ 15,593
FUND BALANCES						
Restricted:						
Restricted for Education	\$ 0	\$ 592,110	\$ 592,110	\$ 0	\$ 0	\$ 592,110
Restricted for Capital Projects	0	0	0	19,173		19,173
Committed:						
Committed for Education	200,000	0	200,000	0	0	200,000
Unassigned	(5,898)	0	(5,898)	0	0	(5,898)
Total Fund Balances	\$ 194,102	\$ 592,110	\$ 786,212	\$ 19,173	\$ 0	\$ 805,385
Total Liabilities and Fund Balances	\$ 209,695	\$ 592,110	\$ 801,805	\$ 19,173	\$ 0	\$ 820,978

Exhibit J-7

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2014

	Special Revenue Funds			Capital		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects		
<u>Revenues</u>						
Charges for Current Services	\$ 0	\$ 895,219	\$ 895,219	\$ 0	\$ 0	\$ 895,219
Other Local Revenues	0	759	759	0	0	759
State of Tennessee	0	36,599	36,599	0	0	36,599
Federal Government	4,706,563	2,812,775	7,519,338	0	0	7,519,338
Other Governments and Citizens Groups	0	0	0	446,083	0	446,083
Total Revenues	\$ 4,706,563	\$ 3,745,352	\$ 8,451,915	\$ 446,083	\$ 0	\$ 8,897,998
<u>Expenditures</u>						
Current:						
Instruction	\$ 3,178,035	\$ 0	\$ 3,178,035	\$ 0	\$ 0	\$ 3,178,035
Support Services	1,486,250	0	1,486,250	0	0	1,486,250
Operation of Non-instructional Services	0	4,046,978	4,046,978	0	0	4,046,978
Capital Projects	0	0	0	504,583	0	504,583
Total Expenditures	\$ 4,664,285	\$ 4,046,978	\$ 8,711,263	\$ 504,583	\$ 0	\$ 9,215,846
Excess (Deficiency) of Revenues Over Expenditures	\$ 42,278	\$ (301,626)	\$ (259,348)	\$ (58,500)	\$ 0	\$ (317,848)
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (21,272)	\$ 0	\$ (21,272)	\$ 0	\$ 0	\$ (21,272)
Total Other Financing Sources (Uses)	\$ (21,272)	\$ 0	\$ (21,272)	\$ 0	\$ 0	\$ (21,272)

(Continued)

Exhibit J-7

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

	Special Revenue Funds			Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects		
\$	21,006 \$	(301,626) \$	(280,620) \$	(58,500) \$	(339,120)	
	173,096	893,736	1,066,832	77,673	1,144,505	
\$	194,102 \$	592,110 \$	786,212 \$	19,173 \$	805,385	

Net Change in Fund Balances
 Fund Balance, July 1, 2013

Fund Balance, June 30, 2014

Exhibit J-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 12,746,514	\$ 0	\$ 0	\$ 12,746,514	\$ 12,055,834	\$ 12,175,534	\$ 570,980
Licenses and Permits	2,229	0	0	2,229	2,500	2,500	(271)
Charges for Current Services	337,810	0	0	337,810	364,494	369,494	(31,684)
Other Local Revenues	213,914	0	0	213,914	171,600	215,510	(1,596)
State of Tennessee	34,421,798	0	0	34,421,798	33,341,936	34,434,474	(12,676)
Federal Government	117,941	0	0	117,941	103,700	113,242	4,699
Total Revenues	\$ 47,840,206	\$ 0	\$ 0	\$ 47,840,206	\$ 46,040,064	\$ 47,310,754	\$ 529,452
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 23,832,550	\$ (278,214)	\$ 222,842	\$ 23,777,178	\$ 23,472,144	\$ 24,028,460	\$ 251,282
Special Education Program	3,028,258	0	0	3,028,258	3,043,824	3,053,833	25,575
Vocational Education Program	1,490,433	0	11,942	1,502,375	1,552,914	1,521,914	19,539
<u>Support Services</u>							
Attendance	177,070	0	0	177,070	133,929	179,748	2,678
Health Services	404,491	(770)	2,999	406,720	405,786	412,989	6,269
Other Student Support	1,080,998	(619)	19,219	1,099,598	1,096,686	1,126,864	27,266
Regular Instruction Program	2,060,700	(35)	1,134	2,061,799	2,002,484	2,110,175	48,376
Special Education Program	353,557	0	0	353,557	355,643	355,813	2,256
Vocational Education Program	51,908	0	0	51,908	102,529	59,267	7,359
Other Programs	415,988	0	0	415,988	0	415,988	0
Board of Education	1,248,471	(1,312)	1,544	1,248,703	1,256,020	1,283,025	34,322
Director of Schools	364,931	(4,491)	0	360,440	366,440	366,683	6,243
Office of the Principal	3,070,386	(3,484)	14,697	3,081,599	3,128,312	3,113,920	32,321
Fiscal Services	238,295	0	2,370	240,665	245,039	245,039	4,374
Operation of Plant	3,354,217	(64,741)	24,636	3,314,112	3,294,214	3,391,240	77,128
Maintenance of Plant	781,073	(26,617)	18,613	773,069	784,086	784,086	11,017
Transportation	2,626,188	(24,815)	3,908	2,605,281	2,663,897	2,667,001	61,720
Central and Other	38,975	0	0	38,975	39,041	39,041	66

(Continued)

Exhibit J-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Operation of Non-instructional Services</u>							
Community Services	\$ 153,296	(100)	250	\$ 153,446	\$ 180,994	\$ 180,994	\$ 27,548
Early Childhood Education	1,570,427	(65,955)	180,691	1,685,163	1,686,782	1,687,733	2,570
Capital Outlay	612,336	(491,166)	749,520	870,690	5,000	871,498	808
Regular Capital Outlay							
Other Debt Service							
Education	122,739	0	0	122,739	0	250,000	127,261
Total Expenditures	\$ 47,077,287	\$ (962,319)	\$ 1,254,365	\$ 47,369,333	\$ 45,815,764	\$ 48,145,311	\$ 775,978
Excess (Deficiency) of Revenues Over Expenditures	\$ 762,919	\$ 962,319	\$ (1,254,365)	\$ 470,873	\$ 224,300	\$ (834,557)	\$ 1,305,430
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 21,272	0	0	21,272	25,700	25,700	(4,428)
Transfers Out	0	0	0	0	(250,000)	0	0
Total Other Financing Sources	\$ 21,272	0	0	21,272	(224,300)	25,700	(4,428)
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 784,191	\$ 962,319	\$ (1,254,365)	\$ 492,145	0	(808,857)	\$ 1,301,002
	4,173,196	(962,319)	0	3,210,877	3,137,506	3,137,506	73,371
Fund Balance, June 30, 2014	\$ 4,957,387	0	(1,254,365)	\$ 3,703,022	\$ 3,137,506	\$ 2,328,649	\$ 1,374,373

Exhibit J-9

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
School Federal Projects Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Other Local Revenues	\$ 0 \$	0 \$	0 \$	0 \$	3,231 \$	0 \$	0
Federal Government	4,706,563	0	0	4,706,563	4,762,128	5,322,393	(615,830)
Total Revenues	\$ 4,706,563 \$	0 \$	0 \$	4,706,563 \$	4,765,359 \$	5,322,393 \$	(615,830)
Expenditures							
<u>Instruction</u>							
Regular Instruction Program	\$ 1,665,047 \$	0 \$	0 \$	1,665,047 \$	1,750,153 \$	2,016,256 \$	351,209
Alternative Instruction Program	37,051	0	0	37,051	43,136	43,136	6,085
Special Education Program	1,348,882	0	1,388	1,350,270	1,259,697	1,403,097	52,827
Vocational Education Program	127,055	0	5,019	132,074	133,178	133,178	1,104
<u>Support Services</u>							
Other Student Support	147,192	0	0	147,192	156,195	156,095	8,903
Regular Instruction Program	960,573	(13,237)	2,199	949,535	1,021,127	1,164,753	215,218
Special Education Program	378,485	0	0	378,485	378,795	385,931	7,446
Vocational Education Program	0	0	0	0	0	100	100
Total Expenditures	\$ 4,664,285 \$	(13,237) \$	8,606 \$	4,659,654 \$	4,742,281 \$	5,302,546 \$	642,892
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 42,278 \$	13,237 \$	(8,606) \$	46,909 \$	23,078 \$	19,847 \$	27,062
Other Financing Sources (Uses)							
Transfers In	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	3,231 \$	(3,231)
Transfers Out	(21,272)	0	0	(21,272)	(23,078)	(23,078)	1,806
Total Other Financing Sources	\$ (21,272) \$	0 \$	0 \$	(21,272) \$	(23,078) \$	(19,847) \$	(1,425)
Net Change in Fund Balance							
Fund Balance, July 1, 2013	\$ 21,006 \$	13,237 \$	(8,606) \$	25,637 \$	0 \$	0 \$	25,637
	173,096	(13,237)	0	159,859	0	0	159,859
Fund Balance, June 30, 2014	\$ 194,102 \$	0 \$	(8,606) \$	185,496 \$	0 \$	0 \$	185,496

Exhibit J-10

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Greene County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 895,219	\$ 1,285,000	\$ 1,285,000	\$ (389,781)
Other Local Revenues	759	1,000	1,000	(241)
State of Tennessee	36,599	40,000	40,000	(3,401)
Federal Government	2,812,775	3,069,837	3,069,837	(257,062)
Total Revenues	<u>\$ 3,745,352</u>	<u>\$ 4,395,837</u>	<u>\$ 4,395,837</u>	<u>\$ (650,485)</u>
<u>Expenditures</u>				
<u>Operation of Non-instructional Services</u>				
Food Service	\$ 4,046,978	\$ 4,395,837	\$ 4,395,837	\$ 348,859
Total Expenditures	<u>\$ 4,046,978</u>	<u>\$ 4,395,837</u>	<u>\$ 4,395,837</u>	<u>\$ 348,859</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (301,626)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (301,626)</u>
Net Change in Fund Balance	\$ (301,626)	\$ 0	\$ 0	(301,626)
Fund Balance, July 1, 2013	893,736	1,087,078	1,087,078	(193,342)
Fund Balance, June 30, 2014	<u>\$ 592,110</u>	<u>\$ 1,087,078</u>	<u>\$ 1,087,078</u>	<u>\$ (494,968)</u>

MISCELLANEOUS SCHEDULES

Exhibit K-1

Greene County, Tennessee
 Schedule of Changes in Long-term Notes, Other Loans, and Bonds
 For the Year Ended June 30, 2014

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-13	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-14
NOTES PAYABLE									
<u>Payable through Education Debt Service Fund</u>									
Capital Outlay Note - Band Rooms	\$ 229,000	4.06 %	8-29-07	8-29-16	\$ 98,997	\$ 0	\$ 26,878	\$ 0	\$ 72,119
Capital Outlay Note - Buses	446,083	1.08	8-9-13	2-5-14	0	446,083	446,083	0	0
Total Payable through Education Debt Service Fund					\$ 98,997	\$ 446,083	\$ 472,961	\$ 0	\$ 72,119
Total Notes Payable					\$ 98,997	\$ 446,083	\$ 472,961	\$ 0	\$ 72,119
OTHER LOANS PAYABLE									
<u>Payable through General Debt Service Fund</u>									
Blount County Public Building Authority Loan	10,000,000	4 to 5.25	5-3-04	6-1-21	\$ 2,845,000	\$ 0	\$ 605,000	\$ 2,240,000	\$ 0
Total Payable through General Debt Service Fund					\$ 2,845,000	\$ 0	\$ 605,000	\$ 2,240,000	\$ 0
Total Other Loans Payable					\$ 2,845,000	\$ 0	\$ 605,000	\$ 2,240,000	\$ 0
BONDS PAYABLE									
<u>Payable through General Debt Service Fund</u>									
General Obligation	8,170,000	2 to 3	9-2-10	6-1-25	\$ 7,995,000	\$ 0	\$ 180,000	\$ 0	\$ 7,815,000
General Obligation - Refunding	6,665,000	2 to 2.1	11-30-11	6-1-21	6,490,000	0	120,000	0	6,370,000
General Obligation - Refunding	380,000	2.57	7-26-13	7-1-16	0	380,000	0	380,000	0
General Obligation - Refunding	2,305,000	2	5-23-14	6-1-23	0	2,305,000	0	0	2,305,000
Total Payable through General Debt Service Fund					\$ 14,485,000	\$ 2,685,000	\$ 300,000	\$ 380,000	\$ 16,490,000
<u>Payable through Education Debt Service Fund</u>									
Rural School Refunding Bonds, Series 2005A	5,200,000	2.5 to 5	6-30-05	6-1-18	\$ 2,575,000	\$ 0	\$ 475,000	\$ 0	\$ 2,100,000
Rural School Refunding Bonds, Series 2005B	14,980,000	2.5 to 5	6-30-05	6-1-26	13,855,000	0	480,000	0	13,375,000
Rural School Refunding Bonds, Series 2005C	2,150,000	2.5 to 4	6-30-05	12-1-16	1,725,000	0	385,000	0	1,340,000
Rural School Bonds - 2010	990,000	2.25 to 2.75	9-2-10	6-1-20	990,000	0	0	0	990,000
Total Payable through Education Debt Service Fund					\$ 19,145,000	\$ 0	\$ 1,340,000	\$ 0	\$ 17,805,000
Total Bonds Payable					\$ 33,630,000	\$ 2,685,000	\$ 1,640,000	\$ 380,000	\$ 34,295,000

Exhibit K-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	\$ 27,983	\$ 2,647	\$ 30,630
2016	29,131	1,499	30,630
2017	15,005	305	15,310
Total	\$ 72,119	\$ 4,451	\$ 76,570

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	\$ 2,635,000	\$ 1,164,126	\$ 3,799,126
2016	2,760,000	1,085,517	3,845,517
2017	2,845,000	1,001,476	3,846,476
2018	2,805,000	912,626	3,717,626
2019	2,910,000	820,564	3,730,564
2020	3,015,000	724,783	3,739,783
2021	2,775,000	637,788	3,412,788
2022	3,200,000	541,531	3,741,531
2023	3,310,000	428,856	3,738,856
2024	3,130,000	309,700	3,439,700
2025	3,255,000	189,763	3,444,763
2026	1,655,000	72,406	1,727,406
Total	\$ 34,295,000	\$ 7,889,136	\$ 42,184,136

Exhibit K-3

Greene County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2014

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	General Debt Service	Debt payments	\$ 209,000
Special Purpose	General	Reimburse expenses	3,351
Highway Capital Projects	Highway/Public Works	Bond proceeds	829,037
Other Capital Projects	Education Debt Service	Debt payments	30,637
Total Transfers Primary Government			<u>\$ 1,072,025</u>
<u>DISCRETELY PRESENTED GREENE</u> <u>COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	\$ 21,272
Total Transfers Discretely Presented Greene County School Department			<u>\$ 21,272</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, 2014

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA	\$ 97,515	\$ 50,000	Travelers Casualty and Surety Company of America
Highway Superintendent	Section 8-24-102, TCA	84,427	100,000	"
Director of Schools	State Board of Education and County Board of Education	105,413 (1)		
Trustee	Section 8-24-102, TCA	76,752	2,065,400	"
Assessor of Property:	Section 8-24-102, TCA	76,752	50,000	"
Director of Accounts and Budgets	County Commission	62,030	25,000	"
County Clerk:				
David Thompson (7-1-13 through 3-17-14)	Section 8-24-102, TCA	54,366	50,000	"
Jamie Fincher (3-25-14 through 6-30-14)	Section 8-24-102, TCA	20,369	50,000	RLI Insurance
Circuit and General Sessions Courts Clerk	Section 8-24-102, TCA	76,752	50,000	Travelers Casualty and Surety Company of America
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	76,752 (2)	50,000	"
Register of Deeds	Section 8-24-102, TCA	76,752	25,000	"
Sheriff	Section 8-24-102, TCA, and County Commission	92,870 (3)	25,000	"
Purchasing Agent	County Commission	40,002	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 of Deeds			25,000	"
Sheriff			25,000	"

(1) Includes a chief executive officer training supplement of \$1,000 and a vehicle allowance of \$5,166.

(2) Does not include \$1,691 for special commissioner fees.

(3) Includes \$8,443 for serving as a workhouse superintendent. Does not include \$600 for a law enforcement training supplement.

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 For the Year Ended June 30, 2014

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 7,366,355	\$ 788,014	\$ 338,085	\$ 0	\$ 0	\$ 1,904,289
Trustee's Collections - Prior Year	160,373	79,063	8,408	0	0	53,398
Trustee's Collections - Bankruptcy	1,328	157	64	0	0	434
Circuit/Clerk & Master Collections - Prior Years	81,324	9,821	3,925	0	0	24,175
Interest and Penalty	74,019	8,820	3,543	0	0	20,343
Pick-up Taxes	975	87	36	0	0	1,860
Payments in-Lieu-of Taxes - T.V.A.	5,054	561	235	0	0	1,376
Payments in-Lieu-of Taxes - Local Utilities	13,891	1,521	643	0	0	3,710
Payments in-Lieu-of Taxes - Other	21,595	2,315	992	0	0	5,600
<u>County Local Option Taxes</u>						
Local Option Sales Tax	524,950	587,174	0	0	0	0
Hotel/Motel Tax	179,896	0	0	0	0	0
Wheel Tax	0	0	0	0	0	650,740
Litigation Tax - General	248,096	0	0	0	0	0
Litigation Tax - Special Purpose	144,590	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	550,433	0	0	0	0	0
Mixed Drink Tax	4,765	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	146,294	0	0	0	0	89,972
<u>Statutory Local Taxes</u>						
Bank Excise Tax	12,968	1,387	595	0	0	3,352
Wholesale Beer Tax	238,139	0	0	0	0	0
Interstate Telecommunications Tax	4,923	0	0	0	0	0
Total Local Taxes	\$ 9,779,968	\$ 1,478,920	\$ 356,526	\$ 0	\$ 0	\$ 2,759,249

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	2,988 \$	0 \$	0 \$	0 \$	0 \$	0
Cable TV Franchise	368,430	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,375	0	0	0	0	0
Building Permits	89,819	0	0	0	0	0
Total Licenses and Permits	\$ 463,612	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Fines, Forfeitures, and Penalties

<u>Circuit Court</u>						
Fines	30,848 \$	0 \$	0 \$	0 \$	0 \$	0
Officers Costs	17,820	0	0	0	0	0
Drug Control Fines	0	0	0	18,309	0	0
Jail Fees	9,370	0	0	0	0	0
Data Entry Fee - Circuit Court	2,790	0	0	0	0	0
Courtroom Security Fee	8,404	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	1,715	0	0	0	0	0
DUI Treatment Fines	2,231	0	0	0	0	0
Data Entry Fee - Criminal Court	0	0	0	29	0	0
<u>General Sessions Court</u>						
Fines	97,623	0	0	0	0	0
Officers Costs	100,316	0	0	0	0	0
Game and Fish Fines	89	0	0	0	0	0
Drug Control Fines	0	0	0	18,553	0	0
Drug Court Fees	8,156	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Jail Fees	\$ 136,514	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
DUI Treatment Fines	20,376	0	0	0	0	0
Data Entry Fee - General Sessions Court	36,066	0	0	0	0	0
Courtroom Security Fee	124,972	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	3,737	0	0	0	0	0
Drug Court Fees	1,247	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	2,439	0	0	0	0	0
Data Entry Fee - Chancery Court	2,234	0	0	0	0	0
Courtroom Security Fee	7,467	0	0	0	0	0
<u>Judicial District Drug Program</u>						
Fines	0	0	0	5,236	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	23,637	0	0
Total Fines, Forfeitures, and Penalties	\$ 614,414	\$ 0	\$ 0	\$ 65,764	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 129,595	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	0	30,210	0	0	0	0
Patient Charges	3,359,436	0	0	0	0	0
Loaner Program	14,000	0	0	0	0	0
Work Release Charges for Board	8,465	0	0	0	0	0
Other General Service Charges	30,492	0	0	0	0	0
Service Charges	12,450	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Copy Fees	\$ 1,596	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Telephone Commissions	115,294	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	40	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	1,691	0
Data Processing Fee - Register	21,630	0	0	0	0	0
Data Processing Fee - Sheriff	9,698	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	6,150	0	0	0	0	0
Data Processing Fee - County Clerk	975	0	0	0	0	0
Total Charges for Current Services	\$ 3,580,186	\$ 159,805	\$ 0	\$ 0	\$ 1,731	\$ 0

<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 23,152	\$ 2,343	\$ 10,142	\$ 0	\$ 0	\$ 5,644
Lease/Rentals	3,000	37,658	0	0	0	0
Sale of Materials and Supplies	0	24,735	0	0	0	58,537
Commissary Sales	405,331	0	0	0	0	0
Sale of Maps	365	0	0	0	0	0
Sale of Recycled Materials	469	92,545	0	0	0	1,748
Miscellaneous Refunds	19,403	0	0	0	0	0
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	193,834	0	0	0	0	0
Sale of Equipment	15,567	14,916	0	0	0	39,295
Sale of Property	758	0	0	0	0	0
Contributions and Gifts	175	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Other Local Revenues (Cont.)</u>						
<u>Other Local Revenues</u>	9,876 \$	0 \$	0 \$	0 \$	0 \$	0
Total Other Local Revenues	671,930 \$	172,197 \$	10,142 \$	0 \$	0 \$	105,224
<u>Fees Received from County Officials</u>						
<u>Fees in-Lieu-of Salary</u>						
County Clerk	707,496 \$	0 \$	0 \$	0 \$	0 \$	0
Circuit Court Clerk	202,561	0	0	0	0	0
General Sessions Court Clerk	628,658	0	0	0	0	0
Clerk and Master	193,188	0	0	0	0	0
Register	240,123	0	0	0	0	0
Sheriff	20,838	0	0	0	0	0
Trustee	793,627	0	0	0	0	0
Total Fees Received from County Officials	2,786,491 \$	0 \$	0 \$	0 \$	0 \$	0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Solid Waste Grants	0 \$	26,465 \$	0 \$	0 \$	0 \$	0
Other General Government Grants	87,423	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	36,000	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	389,595	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	402,687
Litter Program	57,800	0	0	0	0	0
Tennessee Industrial Infrastructure Program	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	Constitutional Officers - Fees	Highway / Public Works
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues</u>						
Income Tax	\$ 105,148	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Beer Tax	17,806	0	0	0	0	0
Alcoholic Beverage Tax	81,047	0	0	0	0	0
Mixed Drink Tax	2,353	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,063,869	0	0	0
Contracted Prisoner Boarding	1,187,145	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,182,224
Petroleum Special Tax	0	0	0	0	0	49,665
Reappraisal Program Reimbursement	27,503	0	0	0	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Grants	1,261	0	0	0	0	0
Other State Revenues	12,616	0	0	0	0	1,056
Total State of Tennessee	\$ 2,020,861	\$ 26,465	\$ 1,063,869	\$ 0	\$ 0	\$ 2,635,632
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Civil Defense Reimbursement	44,500	0	0	0	0	0
Other Federal through State	13,300	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	17,394	0	0	0	0	0
Forest Service	0	0	0	0	0	13,535
Other Direct Federal Revenue	26,600	0	0	0	0	0
Total Federal Government	\$ 101,794	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,535

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 122,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Paving and Maintenance	0	0	0	0	0	3,260
Contributions	0	0	0	0	0	0
Contracted Services	4,673	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	528	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 127,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,260
Total	\$ 20,146,715	\$ 1,837,387	\$ 1,430,537	\$ 65,764	\$ 1,731	\$ 5,516,900

(Continued)

Exhibit K-5

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

	Debt Service Funds			Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park			HUD Grant Projects
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 495,437	\$ 1,756,661	\$ 0	\$ 0	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	12,293	50,965	0	0	0	0	0
Trustee's Collections - Bankruptcy	93	267	0	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	5,739	30,209	0	0	0	0	0
Interest and Penalty	6,935	23,290	0	0	0	0	0
Pick-up Taxes	53	229	0	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	344	1,811	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	942	4,951	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	1,454	7,618	0	0	0	0	0
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	654,707	0	0	0	0	0
Hotel/Motel Tax	109,741	0	0	0	0	0	0
Wheel Tax	650,739	0	0	0	0	0	0
Litigation Tax - General	0	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	96,293	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	0
Other County Local Option Taxes	0	0	0	0	0	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	872	4,584	0	0	0	0	0
Wholesale Beer Tax	0	0	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0	0
Total Local Taxes	\$ 1,380,935	\$ 2,535,292	\$ 0	\$ 0	\$ 0	\$ 0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	HUD Grant	Projects	
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Marriage Licenses	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Cable TV Franchise	0	0	0	0	0	0	0
<u>Permits</u>							
Beer Permits	0	0	0	0	0	0	0
Building Permits	0	0	0	0	0	0	0
Total Licenses and Permits	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Officers Costs	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	0	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0	0
Data Entry Fee - Criminal Court	0	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	HUD Grant	Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>General Sessions Court (Cont.)</u>							
Jail Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
DUI Treatment Fines	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	0	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	0	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0	0
<u>Judicial District Drug Program</u>							
Fines	0	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Solid Waste Disposal Fees	0	0	0	0	0	0	0
Patient Charges	0	0	0	0	0	0	0
Loaner Program	0	0	0	0	0	0	0
Work Release Charges for Board	0	0	0	0	0	0	0
Other General Service Charges	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	HUD Grant	Projects	
<u>Charges for Current Services (Cont.)</u>							
<u>Fees</u>							
Copy Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Telephone Commissions	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0	0	0
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 1,439	\$ 7,596	\$ 0	\$ 0	\$ 0	\$ 0	0
Lease/Rentals	0	0	41,250	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	0	0
Commissary Sales	0	0	0	0	0	0	0
Sale of Maps	0	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0	0
Miscellaneous Refunds	0	0	0	0	0	0	0
<u>Nonrecurring Items</u>							
Revenue from Joint Ventures	0	0	0	0	0	0	0
Sale of Equipment	0	0	0	0	0	0	0
Sale of Property	0	0	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Debt Service Funds		Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	HUD Grant Projects	
<u>Other Local Revenues (Cont.)</u>						
<u>Other Local Revenues</u>	0 \$	0 \$	0 \$	0 \$	0 \$	300
<u>Total Other Local Revenues</u>	1,439 \$	7,596 \$	41,250 \$	0 \$	0 \$	300
<u>Fees Received from County Officials</u>						
<u>Fees in-Lieu-of Salary</u>						
County Clerk	0 \$	0 \$	0 \$	0 \$	0 \$	0
Circuit Court Clerk	0	0	0	0	0	0
General Sessions Court Clerk	0	0	0	0	0	0
Clerk and Master	0	0	0	0	0	0
Register	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
<u>Total Fees Received from County Officials</u>	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Solid Waste Grants	0 \$	0 \$	0 \$	0 \$	0 \$	0
Other General Government Grants	0	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	0	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	0
Litter Program	0	0	0	0	0	0
Tennessee Industrial Infrastructure Program	0	0	0	989,406	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	HUD Grant Projects		
<u>State of Tennessee (Cont.)</u>							
<u>Other State Revenues</u>							
Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Beer Tax	0	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0
Reappraisal Program Reimbursement	0	0	0	0	0	0	0
Registrar's Salary Supplement	0	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 989,406	\$ 0	0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266,770	\$ 0	0
Civil Defense Reimbursement	0	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	136,225
<u>Direct Federal Revenue</u>							
Police Service (Lake Area)	0	0	0	0	0	0	0
Forest Service	0	0	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0	0	0
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266,770	\$ 0	136,225

(Continued)

Exhibit K-5

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

	Debt Service Funds			Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	HUD Grant	Projects	
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Paving and Maintenance	0	0	0	0	0	0	0
Contributions	0	122,739	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
<u>Citizens Groups</u>							
Donations	0	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 0	\$ 122,739	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 1,382,374	\$ 2,665,627	\$ 41,250	\$ 1,256,176	\$ 136,525		

(Continued)

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

	Capital Projects Fund (Cont.)	Other Capital Projects	Total
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	0	\$ 12,648,841	
Trustee's Collections - Prior Year	0	364,500	
Trustee's Collections - Bankruptcy	0	2,343	
Circuit/Clerk & Master Collections - Prior Years	0	155,193	
Interest and Penalty	0	136,950	
Pick-up Taxes	0	3,240	
Payments in-Lieu-of Taxes - T. V.A.	0	9,381	
Payments in-Lieu-of Taxes - Local Utilities	0	25,658	
Payments in-Lieu-of Taxes - Other	0	39,574	
<u>County Local Option Taxes</u>			
Local Option Sales Tax	0	1,766,831	
Hotel/Motel Tax	109,740	399,377	
Wheel Tax	0	1,301,479	
Litigation Tax - General	0	248,096	
Litigation Tax - Special Purpose	0	144,590	
Litigation Tax - Jail, Workhouse, or Courthouse	0	96,293	
Business Tax	0	550,433	
Mixed Drink Tax	0	4,765	
Mineral Severance Tax	0	89,972	
Other County Local Option Taxes	0	146,294	
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	23,758	
Wholesale Beer Tax	0	238,139	
Interstate Telecommunications Tax	0	4,923	
Total Local Taxes	\$ 109,740	\$ 18,400,630	

(Continued)

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

	Capital Projects Fund (Cont.)	Other Capital Projects	Total
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Marriage Licenses	0 \$		2,988
Cable TV Franchise	0		368,430
<u>Permits</u>			
Beer Permits	0		2,375
Building Permits	0		89,819
Total Licenses and Permits	0 \$		463,612
<u>Fines, Forfeitures, and Penalties</u>			
<u>Circuit Court</u>			
Fines	0 \$		30,848
Officers Costs	0		17,820
Drug Control Fines	0		18,309
Jail Fees	0		9,370
Data Entry Fee - Circuit Court	0		2,790
Courtroom Security Fee	0		8,404
<u>Criminal Court</u>			
Drug Court Fees	0		1,715
DUI Treatment Fines	0		2,231
Data Entry Fee - Criminal Court	0		29
<u>General Sessions Court</u>			
Fines	0		97,623
Officers Costs	0		100,316
Game and Fish Fines	0		89
Drug Control Fines	0		18,553
Drug Court Fees	0		8,156

(Continued)

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

	Capital Projects Fund (Cont.)	Other Capital Projects	Total
<u>Fines, Forfeitures, and Penalties (Cont.)</u>			
<u>General Sessions Court (Cont.)</u>			
Jail Fees	0 \$		136,514
DUI Treatment Fines	0		20,376
Data Entry Fee - General Sessions Court	0		36,066
Courtroom Security Fee	0		124,972
Juvenile Court			
Fines	0		3,737
Drug Court Fees	0		1,247
Chancery Court			
Officers Costs	0		2,439
Data Entry Fee - Chancery Court	0		2,234
Courtroom Security Fee	0		7,467
Judicial District Drug Program			
Fines	0		5,236
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property	0		23,637
<u>Total Fines, Forfeitures, and Penalties</u>	<u>0 \$</u>		<u>680,178</u>
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Tipping Fees	0 \$		129,595
Solid Waste Disposal Fees	0		30,210
Patient Charges	0		3,359,436
Loaner Program	0		14,000
Work Release Charges for Board	0		8,465
Other General Service Charges	0		30,492
Service Charges	0		12,450

(Continued)

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

	Capital Projects Fund (Cont.)	Other Capital Projects	Total
<u>Charges for Current Services (Cont.)</u>			
<u>Fees</u>			
Copy Fees	0 \$		1,596
Telephone Commissions	0		115,294
Constitutional Officers' Fees and Commissions	0	40	
Special Commissioner Fees/Special Master Fees	0		1,691
Data Processing Fee - Register	0		21,630
Data Processing Fee - Sheriff	0		9,698
Sexual Offender Registration Fees - Sheriff	0		6,150
Data Processing Fee - County Clerk	0		975
Total Charges for Current Services	0 \$		3,741,722
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Investment Income	0 \$		50,316
Lease/Rentals	0		81,908
Sale of Materials and Supplies	0		83,272
Commissary Sales	0		405,331
Sale of Maps	0	365	
Sale of Recycled Materials	0		94,762
Miscellaneous Refunds	0		19,403
<u>Nonrecurring Items</u>			
Revenue from Joint Ventures	0		193,834
Sale of Equipment	0		69,778
Sale of Property	0		758
Contributions and Gifts	0		175

(Continued)

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

	Capital Projects Fund (Cont.)	Other Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>			
<u>Other Local Revenues</u>	0 \$		10,176
Total Other Local Revenues	0 \$		1,010,078
<u>Fees Received from County Officials</u>			
<u>Fees in-Lieu-of Salary</u>			
County Clerk	0 \$		707,496
Circuit Court Clerk	0		202,561
General Sessions Court Clerk	0		628,658
Clerk and Master	0		193,188
Register	0		240,123
Sheriff	0		20,838
Trustee	0		793,627
Total Fees Received from County Officials	0 \$		2,786,491
<u>State of Tennessee</u>			
<u>General Government Grants</u>			
Solid Waste Grants	0 \$		26,465
Other General Government Grants	0		87,423
Public Safety Grants			
Law Enforcement Training Programs	0		36,000
Health and Welfare Grants			
Health Department Programs			
Public Works Grants	0		389,595
State Aid Program	0		402,687
Litter Program	0		57,800
Tennessee Industrial Infrastructure Program	0		989,406

(Continued)

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

	Capital Projects Fund (Cont.)	Other Capital Projects	Total
<u>State of Tennessee (Cont.)</u>			
<u>Other State Revenues</u>			
Income Tax	0 \$		105,148
Beer Tax	0		17,806
Alcoholic Beverage Tax	0		81,047
Mixed Drink Tax	0		2,353
State Revenue Sharing - T.V.A.	0		1,063,869
Contracted Prisoner Boarding	0		1,187,145
Gasoline and Motor Fuel Tax	0		2,182,224
Petroleum Special Tax	0		49,665
Reappraisal Program Reimbursement	0		27,503
Registrar's Salary Supplement	0		15,164
Other State Grants	0		1,261
Other State Revenues	0		13,672
Total State of Tennessee	0 \$		6,736,233
<u>Federal Government</u>			
<u>Federal Through State</u>			
Community Development	0 \$		266,770
Civil Defense Reimbursement	0		44,500
Other Federal through State	0		149,525
<u>Direct Federal Revenue</u>			
Police Service (Lake Area)	0		17,394
Forest Service	0		13,535
Other Direct Federal Revenue	0		26,600
Total Federal Government	0 \$		518,324

(Continued)

Exhibit K-5

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

	Capital Projects Fund (Cont.)	Other Capital Projects	Total
<u>Other Governments and Citizens Groups</u>			
<u>Other Governments</u>			
Prisoner Board	0 \$		122,258
Paving and Maintenance	0		3,260
Contributions	0		122,739
Contracted Services	0		4,673
<u>Citizens Groups</u>			
Donations	0		528
Total Other Governments and Citizens Groups	0 \$		253,458
Total	\$ 109,740 \$		<u>34,590,726</u>

Exhibit K-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2014

	Special Revenue Funds				Capital Projects Fund		Total
	General Purpose School	School		Education			
		Federal Projects	Central Cafeteria	Capital Projects			
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 6,702,289	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,702,289	
Trustee's Collections - Prior Year	168,848	0	0	0	0	168,848	
Trustee's Collections - Bankruptcy	1,359	0	0	0	0	1,359	
Circuit/Clerk & Master Collections - Prior Years	75,055	0	0	0	0	75,055	
Interest and Penalty	68,396	0	0	0	0	68,396	
Pick-up Taxes	1,355	0	0	0	0	1,355	
Payments in-Lieu-of Taxes - T.V.A.	6,772	0	0	0	0	6,772	
Payments in-Lieu-of Taxes - Local Utilities	240,727	0	0	0	0	240,727	
Payments in-Lieu-of Taxes - Other	21,871	0	0	0	0	21,871	
<u>County Local Option Taxes</u>							
Local Option Sales Tax	5,442,877	0	0	0	0	5,442,877	
<u>Statutory Local Taxes</u>							
Bank Excise Tax	11,802	0	0	0	0	11,802	
Interstate Telecommunications Tax	4,890	0	0	0	0	4,890	
Other Statutory Local Taxes	273	0	0	0	0	273	
Total Local Taxes	\$ 12,746,514	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,746,514	
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Marriage Licenses	\$ 2,229	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,229	
Total Licenses and Permits	\$ 2,229	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,229	

(Continued)

Exhibit K-6

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

	General Purpose School	Special Revenue Funds			Capital Projects Fund		Total
		School Federal Projects	Central Cafeteria	Education Capital Projects	Education Capital Projects		
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Sale of Electricity Fees	\$ 6,827	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,827
Vending Machine Collections	399	0	0	0	0	0	399
<u>Education Charges</u>							
Lunch Payments - Children	0	0	488,148	0	0	0	488,148
Lunch Payments - Adults	0	0	72,092	0	0	0	72,092
Income from Breakfast	0	0	198,990	0	0	0	198,990
A la carte Sales	0	0	135,989	0	0	0	135,989
Transportation - Other State Systems	88,633	0	0	0	0	0	88,633
Receipts from Individual Schools	77,600	0	0	0	0	0	77,600
Community Service Fees - Children	163,765	0	0	0	0	0	163,765
TBI Criminal Background Fees	586	0	0	0	0	0	586
Total Charges for Current Services	\$ 337,810	\$ 0	\$ 895,219	\$ 0	\$ 0	\$ 0	\$ 1,233,029
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 27,268	\$ 0	\$ 759	\$ 0	\$ 0	\$ 0	\$ 28,027
Miscellaneous Refunds	149,593	0	0	0	0	0	149,593
<u>Nonrecurring Items</u>							
Damages Recovered from Individuals	1,025	0	0	0	0	0	1,025
Contributions and Gifts	21,188	0	0	0	0	0	21,188
<u>Other Local Revenues</u>							
Other Local Revenues	14,840	0	0	0	0	0	14,840
Total Other Local Revenues	\$ 213,914	\$ 0	\$ 759	\$ 0	\$ 0	\$ 0	\$ 214,673

(Continued)

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

	Special Revenue Funds				Capital Projects Fund		Total
	General Purpose School	School Federal Projects		Central Cafeteria	Education Capital Projects		
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
On-behalf Contributions for OPEB	\$ 415,988	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	415,988
<u>State Education Funds</u>							
Basic Education Program	31,296,000	0	0	0	0	0	31,296,000
Early Childhood Education	1,685,702	0	0	0	0	0	1,685,702
School Food Service	0	0	36,599	0	0	0	36,599
Energy Efficient School Initiative	30,352	0	0	0	0	0	30,352
Driver Education	33,450	0	0	0	0	0	33,450
Other State Education Funds	737,723	0	0	0	0	0	737,723
Career Ladder Program	170,653	0	0	0	0	0	170,653
Career Ladder - Extended Contract	45,820	0	0	0	0	0	45,820
<u>Other State Revenues</u>							
Other State Grants	6,110	0	0	0	0	0	6,110
Total State of Tennessee	\$ 34,421,798	\$ 0	\$ 36,599	\$ 0	\$ 0	\$ 0	34,458,397
<u>Federal Government</u>							
<u>Federal Through State</u>							
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,866,257	\$ 0	\$ 0	\$ 0	1,866,257
USDA - Commodities	0	0	276,991	0	0	0	276,991
Breakfast	0	0	665,762	0	0	0	665,762
USDA - Other	0	0	3,765	0	0	0	3,765
Vocational Education - Basic Grants to States	0	139,234	0	0	0	0	139,234
Other Vocational	0	44,139	0	0	0	0	44,139
Title I Grants to Local Education Agencies	0	1,789,265	0	0	0	0	1,789,265
Special Education - Grants to States	14,542	1,665,960	0	0	0	0	1,680,502

(Continued)

Exhibit K-6

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

	General Purpose School	Special Revenue Funds			Capital Projects Fund		Total
		School Projects	Central Cafeteria	Education Capital Projects			
<u>Federal Government (Cont.)</u>							
<u>Federal Through State (Cont.)</u>							
Special Education Preschool Grants	\$ 0	\$ 117,864	\$ 0	\$ 0	\$ 0	\$ 117,864	
English Language Acquisition Grants	0	7,226	0	0	0	7,226	
Rural Education	0	109,066	0	0	0	109,066	
Eisenhower Professional Development State Grants	0	295,042	0	0	0	295,042	
Race-to-the-Top - ARRA	0	538,767	0	0	0	538,767	
Other Federal through State	9,444	0	0	0	0	9,444	
<u>Direct Federal Revenue</u>							
ROTC Reimbursement	53,349	0	0	0	0	53,349	
Forest Service	40,606	0	0	0	0	40,606	
Total Federal Government	\$ 117,941	\$ 4,706,563	\$ 2,812,775	\$ 0	\$ 0	\$ 7,637,279	
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 446,083	\$ 446,083	
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 446,083	\$ 446,083	
Total	\$ 47,840,206	\$ 4,706,563	\$ 3,745,352	\$ 0	\$ 446,083	\$ 56,738,204	

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2014

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	24,075	
Social Security		1,249	
State Retirement		1,316	
Employer Medicare		349	
Audit Services		3,510	
Dues and Memberships		4,587	
Legal Services		10,656	
Legal Notices, Recording, and Court Costs		703	
Postal Charges		73	
Travel		2,363	
Other Charges		827	
Total County Commission	\$		49,708

Other Boards and Committees

Legal Notices, Recording, and Court Costs	\$	40	
Total Other Boards and Committees			40

County Mayor/Executive

County Official/Administrative Officer	\$	97,515	
Secretary(ies)		26,426	
Other Salaries and Wages		6,243	
Social Security		7,919	
State Retirement		13,462	
Life Insurance		74	
Medical Insurance		16,917	
Unemployment Compensation		77	
Employer Medicare		1,852	
Communication		2,326	
Dues and Memberships		175	
Legal Notices, Recording, and Court Costs		184	
Postal Charges		115	
Rentals		5,088	
Office Supplies		565	
Premiums on Corporate Surety Bonds		341	
Other Charges		150	
Office Equipment		2,380	
Total County Mayor/Executive			181,809

County Attorney

County Official/Administrative Officer	\$	59,500	
Assistant(s)		29,260	
Overtime Pay		2,956	
Social Security		5,306	
State Retirement		9,484	
Life Insurance		82	
Medical Insurance		29,887	
Unemployment Compensation		144	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

General Government (Cont.)

County Attorney (Cont.)

Employer Medicare	\$	1,241	
Communication		1,526	
Legal Services		314	
Legal Notices, Recording, and Court Costs		952	
Maintenance and Repair Services - Office Equipment		75	
Postal Charges		113	
Printing, Stationery, and Forms		110	
Travel		164	
Tuition		450	
Other Contracted Services		3,760	
Office Supplies		563	
Periodicals		134	
Office Equipment		149	
Total County Attorney			\$ 146,170

Election Commission

County Official/Administrative Officer	\$	69,077	
Clerical Personnel		26,165	
Temporary Personnel		11,906	
Overtime Pay		10,480	
Election Commission		8,660	
Election Workers		19,780	
In-Service Training		225	
Social Security		7,749	
State Retirement		10,920	
Life Insurance		82	
Medical Insurance		22,559	
Unemployment Compensation		369	
Employer Medicare		1,812	
Communication		3,457	
Contracts with Private Agencies		4,290	
Data Processing Services		17,962	
Dues and Memberships		175	
Legal Notices, Recording, and Court Costs		16,108	
Maintenance and Repair Services - Equipment		20,973	
Maintenance and Repair Services - Office Equipment		4,224	
Postal Charges		4,279	
Printing, Stationery, and Forms		7,055	
Rentals		17,853	
Travel		661	
Gasoline		193	
Office Supplies		4,809	
Periodicals		319	
Other Supplies and Materials		69	
Data Processing Equipment		1,540	
Office Equipment		681	
Total Election Commission			294,432

(Continued)

Exhibit K-7

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds

County Official/Administrative Officer	\$	76,752	
Accountants/Bookkeepers		28,077	
Clerical Personnel		101,703	
Temporary Personnel		4,806	
Social Security		12,487	
State Retirement		21,363	
Life Insurance		214	
Medical Insurance		52,686	
Unemployment Compensation		359	
Employer Medicare		2,920	
Communication		1,192	
Postal Charges		793	
Rentals		17,878	
Office Supplies		901	
Premiums on Corporate Surety Bonds		185	
Office Equipment		1,821	
Total Register of Deeds	\$		324,137

Planning

Paraprofessionals	\$	39,762	
Board and Committee Members Fees		1,800	
Social Security		2,332	
State Retirement		4,111	
Life Insurance		41	
Medical Insurance		12,437	
Unemployment Compensation		72	
Employer Medicare		546	
Contracts with Government Agencies		12,250	
Rentals		407	
Office Supplies		663	
Periodicals		109	
Total Planning			74,530

Codes Compliance

Postal Charges	\$	728	
Other Contracted Services		9,060	
Total Codes Compliance			9,788

Geographical Information Systems

Salary Supplements	\$	5,233	
Social Security		315	
State Retirement		541	
Unemployment Compensation		16	
Employer Medicare		74	
Maintenance and Repair Services - Equipment		6,300	
Office Supplies		249	
Uniforms		482	
Data Processing Equipment		2,248	
Total Geographical Information Systems			15,458

(Continued)

Exhibit K-7

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

General Fund (Cont.)

General Government (Cont.)

County Buildings

Maintenance Personnel	\$	64,164	
Part-time Personnel		2,408	
Overtime Pay		3,863	
Social Security		4,068	
State Retirement		7,037	
Life Insurance		108	
Medical Insurance		26,343	
Unemployment Compensation		235	
Employer Medicare		952	
Communication		1,790	
Maintenance and Repair Services - Buildings		4,400	
Maintenance and Repair Services - Equipment		11,817	
Maintenance and Repair Services - Vehicles		476	
Pest Control		1,254	
Rentals		250	
Other Contracted Services		2,229	
Custodial Supplies		8,073	
Electricity		68,684	
Equipment and Machinery Parts		857	
Garage Supplies		55	
Gasoline		4,423	
General Construction Materials		8,962	
Natural Gas		8,402	
Road Signs		4,999	
Tires and Tubes		732	
Water and Sewer		3,902	
Other Supplies and Materials		1,210	
Other Charges		38	
Building Improvements		126,690	
Other Equipment		4,052	
Total County Buildings			\$ 372,473

Finance

Accounting and Budgeting

Supervisor/Director	\$	62,030
Accountants/Bookkeepers		141,900
Overtime Pay		1,753
Social Security		11,825
State Retirement		21,273
Life Insurance		231
Medical Insurance		52,358
Unemployment Compensation		431
Employer Medicare		2,766
Audit Services		20,649
Communication		3,902
Data Processing Services		12,229
Dues and Memberships		605

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Legal Notices, Recording, and Court Costs	\$	826	
Licenses		124	
Maintenance and Repair Services - Office Equipment		4,281	
Postal Charges		3,261	
Printing, Stationery, and Forms		2,744	
Rentals		1,011	
Travel		152	
Tuition		900	
Other Contracted Services		2,500	
Office Supplies		4,303	
Periodicals		904	
Premiums on Corporate Surety Bonds		250	
Office Equipment		100	
Total Accounting and Budgeting			\$ 353,308

Purchasing

Supervisor/Director	\$	40,002	
Purchasing Personnel		31,445	
Social Security		3,997	
State Retirement		7,389	
Life Insurance		82	
Medical Insurance		27,293	
Unemployment Compensation		144	
Employer Medicare		935	
Communication		1,567	
Dues and Memberships		265	
Postal Charges		23	
Rentals		888	
Office Supplies		380	
Other Supplies and Materials		30	
Total Purchasing			114,440

Property Assessor's Office

County Official/Administrative Officer	\$	76,752	
Assistant(s)		30,518	
Data Processing Personnel		21,036	
Assessment Personnel		143,900	
Part-time Personnel		8,938	
Board and Committee Members Fees		4,700	
Social Security		15,989	
State Retirement		28,117	
Life Insurance		347	
Medical Insurance		81,329	
Unemployment Compensation		711	
Employer Medicare		3,869	
Communication		2,066	
Contracts with Government Agencies		31,264	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Dues and Memberships	\$	1,980	
Legal Notices, Recording, and Court Costs		212	
Maintenance and Repair Services - Office Equipment		1,108	
Maintenance and Repair Services - Vehicles		563	
Postal Charges		1,094	
Printing, Stationery, and Forms		143	
Rentals		1,573	
Travel		493	
Other Contracted Services		31,536	
Equipment and Machinery Parts		99	
Gasoline		3,480	
Office Supplies		3,969	
Periodicals		199	
Tires and Tubes		394	
Premiums on Corporate Surety Bonds		400	
Data Processing Equipment		1,660	
Furniture and Fixtures		479	
Total Property Assessor's Office	\$		498,918

Reappraisal Program

Communication	\$	170	
Contracts with Government Agencies		2,000	
Maintenance and Repair Services - Office Equipment		30	
Gasoline		2,206	
Office Supplies		359	
Total Reappraisal Program			4,765

County Trustee's Office

County Official/Administrative Officer	\$	76,752	
Assistant(s)		34,630	
Accountants/Bookkeepers		26,877	
Clerical Personnel		12,782	
Part-time Personnel		15,429	
Overtime Pay		6,750	
Social Security		10,027	
State Retirement		16,249	
Life Insurance		114	
Medical Insurance		39,930	
Unemployment Compensation		315	
Employer Medicare		2,345	
Communication		1,486	
Dues and Memberships		24	
Legal Notices, Recording, and Court Costs		240	
Maintenance and Repair Services - Office Equipment		8,903	
Postal Charges		20,109	
Printing, Stationery, and Forms		188	
Rentals		40	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Travel	\$	628	
Gasoline		56	
Office Supplies		2,101	
Premiums on Corporate Surety Bonds		204	
Office Equipment		6,741	
Total County Trustee's Office			\$ 282,920

County Clerk's Office

County Official/Administrative Officer	\$	74,735	
Assistant(s)		38,106	
Clerical Personnel		129,523	
Part-time Personnel		21,159	
Overtime Pay		147	
Social Security		14,547	
State Retirement		25,080	
Life Insurance		303	
Medical Insurance		91,426	
Unemployment Compensation		648	
Employer Medicare		3,551	
Communication		3,356	
Dues and Memberships		796	
Legal Notices, Recording, and Court Costs		264	
Maintenance and Repair Services - Office Equipment		15,726	
Postal Charges		14,000	
Printing, Stationery, and Forms		3,306	
Rentals		5,370	
Travel		757	
Office Supplies		3,135	
Periodicals		393	
Premiums on Corporate Surety Bonds		528	
Other Charges		770	
Data Processing Equipment		18,408	
Office Equipment		962	
Total County Clerk's Office			466,996

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	76,752	
Assistant(s)		32,364	
Accountants/Bookkeepers		55,332	
Clerical Personnel		198,179	
Part-time Personnel		5,945	
Overtime Pay		12,401	
Other Salaries and Wages		10,650	
Jury and Witness Expense		13,857	
Social Security		22,720	
State Retirement		38,787	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Life Insurance	\$	486	
Medical Insurance		154,505	
Unemployment Compensation		908	
Employer Medicare		5,313	
Communication		2,650	
Data Processing Services		10,058	
Dues and Memberships		886	
Legal Notices, Recording, and Court Costs		559	
Maintenance and Repair Services - Office Equipment		13,556	
Postal Charges		6,000	
Printing, Stationery, and Forms		5,836	
Rentals		5,314	
Travel		608	
Other Contracted Services		2,395	
Office Supplies		5,336	
Premiums on Corporate Surety Bonds		315	
Data Processing Equipment		195	
Office Equipment		626	
Total Circuit Court			\$ 682,533

General Sessions Court

Judge(s)	\$	156,443	
Probation Officer(s)		36,791	
Secretary(ies)		32,239	
Overtime Pay		836	
Bonus Payments		500	
Social Security		11,335	
State Retirement		23,454	
Life Insurance		120	
Medical Insurance		36,146	
Unemployment Compensation		140	
Employer Medicare		3,203	
Communication		4,307	
Dues and Memberships		350	
Maintenance and Repair Services - Office Equipment		775	
Printing, Stationery, and Forms		310	
Rentals		1,505	
Travel		1,431	
Other Contracted Services		200	
Office Supplies		1,580	
Periodicals		435	
Other Supplies and Materials		292	
Premiums on Corporate Surety Bonds		165	
Data Processing Equipment		156	
Total General Sessions Court			312,713

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court

Other Salaries and Wages	\$	17,359	
Social Security		1,068	
State Retirement		1,796	
Life Insurance		20	
Medical Insurance		3,189	
Unemployment Compensation		83	
Employer Medicare		250	
Communication		220	
Contributions		8,937	
Travel		4,683	
Office Supplies		2,692	
Other Charges		262	
Total Drug Court			\$ 40,559

Chancery Court

County Official/Administrative Officer	\$	76,752	
Assistant(s)		35,137	
Clerical Personnel		76,669	
Part-time Personnel		6,503	
Social Security		11,356	
State Retirement		19,500	
Life Insurance		204	
Medical Insurance		57,495	
Unemployment Compensation		417	
Employer Medicare		2,656	
Bank Charges		264	
Communication		4,684	
Data Processing Services		3,950	
Dues and Memberships		846	
Maintenance and Repair Services - Office Equipment		8,772	
Postal Charges		2,351	
Printing, Stationery, and Forms		1,646	
Rentals		2,258	
Other Contracted Services		109	
Office Supplies		2,991	
Periodicals		2,157	
Premiums on Corporate Surety Bonds		223	
Data Processing Equipment		13,798	
Office Equipment		388	
Total Chancery Court			331,126

Juvenile Court

Youth Service Officer(s)	\$	38,879	
Secretary(ies)		53,662	
Overtime Pay		438	
Bonus Payments		750	
Social Security		5,329	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

State Retirement	\$	9,694	
Life Insurance		119	
Medical Insurance		31,505	
Unemployment Compensation		211	
Employer Medicare		1,246	
Communication		1,686	
Dues and Memberships		270	
Maintenance and Repair Services - Office Equipment		1,914	
Postal Charges		220	
Printing, Stationery, and Forms		196	
Rentals		1,317	
Travel		101	
Other Contracted Services		37,848	
Office Supplies		1,497	
Data Processing Equipment		2,754	
Office Equipment		845	
Total Juvenile Court			\$ 190,481

District Attorney General

Communication	\$	4,382	
Total District Attorney General			4,382

Probate Court

Clerical Personnel	\$	20,475	
Part-time Personnel		7,294	
Social Security		1,700	
State Retirement		2,118	
Life Insurance		41	
Unemployment Compensation		96	
Employer Medicare		398	
Communication		341	
Postal Charges		1,425	
Printing, Stationery, and Forms		68	
Rentals		462	
Office Supplies		1,211	
Periodicals		308	
Data Processing Equipment		484	
Office Equipment		978	
Total Probate Court			37,399

Other Administration of Justice

Salary Supplements	\$	5,100	
Social Security		292	
State Retirement		528	
Life Insurance		6	
Medical Insurance		1,270	
Unemployment Compensation		8	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Other Administration of Justice (Cont.)

Employer Medicare	\$	69	
Maintenance and Repair Services - Office Equipment		2,250	
Travel		48	
Tuition		35	
Other Supplies and Materials		444	
Data Processing Equipment		747	
Total Other Administration of Justice			\$ 10,797

Courtroom Security

Guards	\$	77,393	
Part-time Personnel		33,543	
Social Security		6,685	
State Retirement		8,005	
Life Insurance		118	
Medical Insurance		25,133	
Unemployment Compensation		410	
Employer Medicare		1,563	
Maintenance and Repair Services - Equipment		1,521	
Other Contracted Services		11,229	
Uniforms		500	
Data Processing Equipment		6,438	
Law Enforcement Equipment		14,084	
Other Equipment		1,389	
Total Courtroom Security			188,011

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	92,870	
Assistant(s)		56,021	
Deputy(ies)		1,148,974	
Detective(s)		236,382	
Captain(s)		94,273	
Lieutenant(s)		254,456	
Sergeant(s)		231,621	
Mechanic(s)		60,176	
Dispatchers/Radio Operators		293,539	
Part-time Personnel		28,570	
Overtime Pay		121,732	
Other Salaries and Wages		48,573	
In-Service Training		35,400	
Social Security		159,016	
State Retirement		267,397	
Life Insurance		2,661	
Medical Insurance		756,906	
Unemployment Compensation		4,965	
Employer Medicare		37,119	
Communication		12,169	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Contracts with Government Agencies	\$	2,680	
Contributions		5,149	
Dues and Memberships		809	
Licenses		192	
Maintenance and Repair Services - Buildings		1,328	
Maintenance and Repair Services - Equipment		3,442	
Maintenance and Repair Services - Office Equipment		331	
Maintenance and Repair Services - Vehicles		7,210	
Postal Charges		2,000	
Printing, Stationery, and Forms		2,134	
Rentals		4,429	
Travel		9,057	
Tuition		14,144	
Veterinary Services		320	
Other Contracted Services		8,994	
Electricity		6,009	
Equipment and Machinery Parts		23,369	
Food Supplies		1,435	
Garage Supplies		16,845	
Gasoline		194,917	
Law Enforcement Supplies		10,130	
Office Supplies		4,730	
Periodicals		160	
Tires and Tubes		17,338	
Uniforms		14,627	
Water and Sewer		1,039	
Other Supplies and Materials		1,432	
Premiums on Corporate Surety Bonds		207	
In Service/Staff Development		4,205	
Data Processing Equipment		16,430	
Furniture and Fixtures		825	
Law Enforcement Equipment		103,165	
Motor Vehicles		13,257	
Office Equipment		547	
Other Equipment		1,959	
Total Sheriff's Department			\$ 4,437,665

Special Patrols

Secretary(ies)	\$	25,720	
Social Security		1,595	
State Retirement		2,660	
Unemployment Compensation		60	
Employer Medicare		373	
Contributions		5,670	
Law Enforcement Equipment		28,056	
Motor Vehicles		165,389	
Total Special Patrols			229,523

(Continued)

Exhibit K-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	\$ 1,750		
Office Supplies	1,706		
Total Administration of the Sexual Offender Registry		\$	3,456

Jail

Supervisor/Director	\$ 47,398
Deputy(ies)	1,227,154
Captain(s)	40,363
Lieutenant(s)	150,063
Sergeant(s)	164,812
Medical Personnel	136,914
Paraprofessionals	196,910
Cafeteria Personnel	170,354
Maintenance Personnel	84,894
Part-time Personnel	28,478
Overtime Pay	37,739
Other Salaries and Wages	35,677
In-Service Training	600
Social Security	135,093
State Retirement	232,538
Life Insurance	3,060
Medical Insurance	861,926
Unemployment Compensation	6,664
Employer Medicare	31,734
Communication	23,557
Evaluation and Testing	730
Maintenance Agreements	3,195
Maintenance and Repair Services - Buildings	5,443
Maintenance and Repair Services - Equipment	36,145
Medical and Dental Services	81,573
Pest Control	700
Postal Charges	493
Printing, Stationery, and Forms	2,686
Rentals	7,448
Travel	1,814
Tuition	200
Disposal Fees	2,690
Other Contracted Services	3,890
Custodial Supplies	33,361
Drugs and Medical Supplies	62,309
Electricity	114,702
Equipment and Machinery Parts	36,027
Food Preparation Supplies	15,628
Food Supplies	280,765
Gasoline	24,118
General Construction Materials	10,445
Law Enforcement Supplies	3,755

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Natural Gas	\$	60,442	
Office Supplies		6,992	
Prisoners Clothing		3,195	
Uniforms		14,691	
Water and Sewer		80,783	
Other Supplies and Materials		17,769	
In Service/Staff Development		1,000	
Other Charges		221,463	
Building Improvements		958	
Data Processing Equipment		4,000	
Food Service Equipment		5,490	
Furniture and Fixtures		1,481	
Law Enforcement Equipment		3,891	
Other Equipment		16,785	
Total Jail			\$ 4,782,985

Juvenile Services

Contracts with Private Agencies	\$	176,790	
Total Juvenile Services			176,790

Civil Defense

Supervisor/Director	\$	43,423	
Secretary(ies)		24,669	
Part-time Personnel		11,024	
Social Security		4,751	
State Retirement		7,041	
Life Insurance		82	
Medical Insurance		22,559	
Unemployment Compensation		216	
Employer Medicare		1,111	
Communication		6,164	
Dues and Memberships		150	
Maintenance and Repair Services - Vehicles		557	
Postal Charges		5	
Rentals		1,104	
Travel		1,398	
Electricity		669	
Equipment and Machinery Parts		196	
Food Preparation Supplies		207	
Garage Supplies		234	
Gasoline		5,206	
Natural Gas		491	
Office Supplies		753	
Water and Sewer		164	
Other Supplies and Materials		574	
Other Charges		838	
Communication Equipment		27,874	
Other Equipment		13,259	
Total Civil Defense			174,719

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Public Safety (Cont.)

Rescue Squad

Contributions	\$ 4,900	
Total Rescue Squad		\$ 4,900

Disaster Relief

Contributions	\$ 120,000	
Other Contracted Services	8,469	
Total Disaster Relief		128,469

Other Emergency Management

Other Equipment	\$ 18,411	
Total Other Emergency Management		18,411

Inspection and Regulation

Assistant(s)	\$ 26,823	
Supervisor/Director	38,216	
Paraprofessionals	22,680	
Social Security	4,917	
State Retirement	9,072	
Life Insurance	122	
Medical Insurance	34,936	
Unemployment Compensation	216	
Employer Medicare	1,150	
Communication	4,446	
Data Processing Services	75	
Dues and Memberships	420	
Legal Notices, Recording, and Court Costs	585	
Licenses	105	
Maintenance and Repair Services - Office Equipment	349	
Maintenance and Repair Services - Vehicles	634	
Postal Charges	91	
Printing, Stationery, and Forms	324	
Rentals	1,141	
Tuition	1,291	
Equipment and Machinery Parts	54	
Garage Supplies	119	
Gasoline	5,570	
Office Supplies	1,791	
Tires and Tubes	285	
Uniforms	187	
Data Processing Equipment	2,734	
Total Inspection and Regulation		158,333

County Coroner/Medical Examiner

Other Salaries and Wages	\$ 6,120	
Social Security	343	
State Retirement	639	
Employer Medicare	80	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner (Cont.)

Communication	\$	1,638	
Contracts with Private Agencies		12,000	
Contributions		86,105	
Pauper Burials		3,678	
Transportation - Other than Students		8,220	
Other Contracted Services		4,740	
Office Supplies		618	
Other Supplies and Materials		1,325	
Premiums on Corporate Surety Bonds		400	
Other Equipment		6,473	
Total County Coroner/Medical Examiner	\$		132,379

Other Public Safety

Advertising	\$	377	
Total Other Public Safety			377

Public Health and Welfare

Local Health Center

Medical Personnel	\$	106,215	
Salary Supplements		14,183	
Clerical Personnel		59,863	
Custodial Personnel		34,922	
Part-time Personnel		6,406	
Other Salaries and Wages		33,826	
Social Security		13,567	
State Retirement		24,280	
Life Insurance		272	
Medical Insurance		75,811	
Unemployment Compensation		639	
Employer Medicare		3,266	
Communication		12,516	
Dues and Memberships		1,350	
Maintenance Agreements		5,204	
Maintenance and Repair Services - Buildings		710	
Maintenance and Repair Services - Equipment		2,934	
Postal Charges		3,315	
Printing, Stationery, and Forms		139	
Rentals		12,311	
Travel		98	
Disposal Fees		5,431	
Other Contracted Services		4,842	
Custodial Supplies		3,624	
Drugs and Medical Supplies		49,961	
Electricity		30,738	
Equipment and Machinery Parts		114	
Food Supplies		897	
Office Supplies		5,564	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Periodicals	\$	303	
Water and Sewer		3,718	
Other Supplies and Materials		2,706	
Liability Insurance		1,036	
Building Improvements		50,893	
Furniture and Fixtures		107	
Other Equipment		9,123	
Total Local Health Center			\$ 580,884

Rabies and Animal Control

Supervisor/Director	\$	28,835	
Paraprofessionals		40,863	
Part-time Personnel		543	
Social Security		4,032	
State Retirement		7,086	
Life Insurance		119	
Medical Insurance		27,351	
Unemployment Compensation		261	
Employer Medicare		943	
Communication		2,533	
Licenses		370	
Maintenance and Repair Services - Buildings		390	
Maintenance and Repair Services - Vehicles		657	
Rentals		444	
Tuition		190	
Disposal Fees		439	
Custodial Supplies		873	
Drugs and Medical Supplies		1,311	
Electricity		7,761	
Equipment and Machinery Parts		1,083	
Food Supplies		502	
Gasoline		11,955	
Office Supplies		187	
Tires and Tubes		1,206	
Water and Sewer		752	
Other Supplies and Materials		4,672	
Data Processing Equipment		1,424	
Other Equipment		1,644	
Total Rabies and Animal Control			148,426

Ambulance/Emergency Medical Services

Assistant(s)	\$	36,516	
Supervisor/Director		48,107	
Mechanic(s)		29,316	
Clerical Personnel		100,703	
Attendants		909,055	
Part-time Personnel		125,510	

(Continued)

Exhibit K-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.)

Overtime Pay	\$	723,982	
Social Security		115,452	
State Retirement		184,967	
Life Insurance		1,914	
Medical Insurance		594,182	
Unemployment Compensation		5,101	
Employer Medicare		27,001	
Communication		10,099	
Data Processing Services		5,400	
Dues and Memberships		280	
Licenses		4,535	
Maintenance and Repair Services - Equipment		573	
Maintenance and Repair Services - Vehicles		3,786	
Pest Control		220	
Postal Charges		345	
Printing, Stationery, and Forms		3,000	
Rentals		2,206	
Travel		113	
Tuition		11,474	
Disposal Fees		6,171	
Other Contracted Services		2,788	
Custodial Supplies		1,275	
Diesel Fuel		122,565	
Drugs and Medical Supplies		116,736	
Electricity		8,277	
Equipment and Machinery Parts		11,677	
Garage Supplies		5,700	
Gasoline		13,247	
Natural Gas		3,369	
Office Supplies		2,911	
Tires and Tubes		7,361	
Uniforms		11,041	
Water and Sewer		1,099	
Other Supplies and Materials		768	
Refunds		38,992	
Building Improvements		75	
Communication Equipment		3,054	
Data Processing Equipment		2,014	
Furniture and Fixtures		1,175	
Motor Vehicles		158,420	
Office Equipment		716	
Other Equipment		24,000	
Total Ambulance/Emergency Medical Services			\$ 3,487,268

Alcohol and Drug Programs

Other Charges	\$	13,129	
Total Alcohol and Drug Programs			13,129

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services

Medical Personnel	\$	83,778	
Clerical Personnel		37,901	
Part-time Personnel		17,665	
Other Salaries and Wages		124,910	
Social Security		15,778	
State Retirement		22,760	
Life Insurance		292	
Medical Insurance		97,321	
Unemployment Compensation		914	
Employer Medicare		3,690	
Travel		7,827	
Liability Insurance		106	
Total Other Local Health Services			\$ 412,942

Appropriation to State

Contributions	\$	50,250	
Total Appropriation to State			50,250

Waste Pickup

Part-time Personnel	\$	11,693	
Other Salaries and Wages		22,362	
Social Security		2,011	
State Retirement		2,313	
Life Insurance		40	
Medical Insurance		16,181	
Unemployment Compensation		142	
Employer Medicare		470	
Contributions		14,400	
Gasoline		15,000	
Other Supplies and Materials		6,421	
Total Waste Pickup			91,033

Social, Cultural, and Recreational Services

Libraries

Contributions	\$	83,622	
Total Libraries			83,622

Agriculture and Natural Resources

Agriculture Extension Service

Salary Supplements	\$	89,589	
Part-time Personnel		7,608	
Social Security		6,026	
State Retirement		9,406	
Unemployment Compensation		60	
Employer Medicare		1,410	
Other Fringe Benefits		3,443	
Communication		2,171	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Dues and Memberships	\$	330	
Operating Lease Payments		1,919	
Travel		500	
Total Agriculture Extension Service			\$ 122,462

Soil Conservation

Paraprofessionals	\$	17,169	
Secretary(ies)		26,022	
Overtime Pay		204	
Social Security		2,431	
State Retirement		4,484	
Life Insurance		71	
Medical Insurance		29,767	
Unemployment Compensation		172	
Employer Medicare		569	
Dues and Memberships		1,450	
Postal Charges		100	
Office Supplies		1,050	
Total Soil Conservation			83,489

Other Operations

Tourism

Contributions	\$	77,120	
Total Tourism			77,120

Industrial Development

Contributions	\$	77,120	
Total Industrial Development			77,120

Veterans' Services

Supervisor/Director	\$	12,546	
Salary Supplements		4,079	
Clerical Personnel		26,607	
Social Security		1,778	
State Retirement		3,174	
Life Insurance		41	
Medical Insurance		13,637	
Unemployment Compensation		139	
Employer Medicare		598	
Communication		1,010	
Data Processing Services		399	
Postal Charges		460	
Rentals		5,244	
Travel		1,118	
Office Supplies		145	
Data Processing Equipment		1,269	
Total Veterans' Services			72,244

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Other Operations (Cont.)

Other Charges

Dues and Memberships	\$ 8,551	
Total Other Charges		\$ 8,551

Contributions to Other Agencies

Contributions	\$ 180,394	
Rentals	9,000	
Total Contributions to Other Agencies		189,394

Miscellaneous

Other Contracted Services	\$ 1,000	
Trustee's Commission	193,973	
Other Charges	900	
Total Miscellaneous		<u>195,873</u>

Total General Fund		\$ 20,929,707
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Solid Waste/Sanitation Fund

Public Health and Welfare

Sanitation Management

Assistant(s)	\$ 29,178
Supervisor/Director	36,146
Salary Supplements	3,060
Social Security	4,111
State Retirement	7,071
Life Insurance	82
Medical Insurance	19,965
Unemployment Compensation	144
Employer Medicare	961
Communication	2,384
Contracts with Other Public Agencies	646,975
Licenses	105
Maintenance and Repair Services - Equipment	1,000
Maintenance and Repair Services - Vehicles	2,800
Medical and Dental Services	390
Postal Charges	1,223
Printing, Stationery, and Forms	554
Rentals	966
Other Contracted Services	3,373
Custodial Supplies	245
Diesel Fuel	127,889
Electricity	5,879
Equipment and Machinery Parts	30,519
Garage Supplies	8,882
Gasoline	7,763
Lubricants	6,974
Natural Gas	3,396
Office Supplies	428

(Continued)

Exhibit K-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Sanitation Management (Cont.)

Small Tools	\$	771	
Tires and Tubes		16,603	
Uniforms		2,602	
Water and Sewer		291	
Other Supplies and Materials		1,352	
Trustee's Commission		22,936	
Data Processing Equipment		1,121	
Other Equipment		774,859	
Total Sanitation Management			\$ 1,772,998

Waste Pickup

Mechanic(s)	\$	80,214	
Truck Drivers		156,709	
Part-time Personnel		30,810	
Overtime Pay		2,775	
Social Security		15,709	
State Retirement		24,726	
Life Insurance		401	
Medical Insurance		134,520	
Unemployment Compensation		1,011	
Employer Medicare		3,674	
Total Waste Pickup			450,549

Convenience Centers

Attendants	\$	335,668	
Overtime Pay		74	
Social Security		18,679	
Unemployment Compensation		2,675	
Employer Medicare		4,866	
Communication		5,928	
Operating Lease Payments		1,862	
Rentals		248	
Other Contracted Services		193	
Concrete		13,164	
Crushed Stone		4,288	
Custodial Supplies		1,422	
Electricity		16,365	
Water and Sewer		3,853	
Other Supplies and Materials		5,559	
Total Convenience Centers			414,844

Transfer Stations

Part-time Personnel	\$	4,464	
Social Security		277	
Unemployment Compensation		36	
Employer Medicare		65	
Disposal Fees		44,685	
Total Transfer Stations			49,527

Total Solid Waste/Sanitation Fund \$ 2,687,918

(Continued)

Exhibit K-7

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

Special Purpose Fund

General Government

Risk Management

Consultants	\$	31,400	
Legal Services		100,455	
Other Contracted Services		350	
Building and Contents Insurance		219,869	
Liability Insurance		151,499	
Trustee's Commission		17,799	
Workers' Compensation Insurance		163,119	
Liability Claims		629,086	
Other Self-insured Claims		223,590	
Total Risk Management			\$ 1,537,167

Total Special Purpose Fund \$ 1,537,167

Drug Control Fund

Public Safety

Drug Enforcement

Advertising	\$	720	
Communication		1,210	
Contributions		1,175	
Maintenance and Repair Services - Buildings		324	
Travel		207	
Other Contracted Services		5,359	
Electricity		5,944	
Water and Sewer		482	
Building Improvements		29,207	
Law Enforcement Equipment		37,211	
Office Equipment		2,150	
Total Drug Enforcement			\$ 83,989

Total Drug Control Fund 83,989

Constitutional Officers - Fees Fund

General Government

Other General Administration

Special Commissioner Fees/Special Master Fees	\$	1,691	
Other Charges		40	
Total Other General Administration			\$ 1,731

Total Constitutional Officers - Fees Fund 1,731

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	84,427	
Accountants/Bookkeepers		63,482	
Overtime Pay		827	
Social Security		8,839	

(Continued)

Exhibit K-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

State Retirement	\$	15,381	
Life Insurance		122	
Medical Insurance		44,738	
Unemployment Compensation		144	
Employer Medicare		2,067	
Dues and Memberships		3,753	
Maintenance and Repair Services - Office Equipment		410	
Postal Charges		203	
Travel		474	
Tuition		165	
Other Contracted Services		1,129	
Office Supplies		1,806	
Other Charges		1,451	
Data Processing Equipment		1,720	
Furniture and Fixtures		120	
Total Administration			\$ 231,258

Highway and Bridge Maintenance

Assistant(s)	\$	39,408	
Foremen		127,685	
Equipment Operators - Heavy		370,548	
Equipment Operators - Light		121,967	
Truck Drivers		320,159	
Laborers		387,564	
Part-time Personnel		62,091	
Overtime Pay		27,110	
Social Security		84,795	
State Retirement		144,043	
Life Insurance		2,258	
Medical Insurance		657,524	
Unemployment Compensation		4,888	
Employer Medicare		20,052	
Licenses		88	
Other Contracted Services		63,182	
Asphalt		97,101	
Concrete		13,732	
Crushed Stone		119,687	
Custodial Supplies		349	
General Construction Materials		192,177	
Pipe - Metal		66,245	
Road Signs		18,611	
Salt		54,495	
Other Charges		885	
Bridge Construction		455,829	
Total Highway and Bridge Maintenance			3,452,473

(Continued)

Exhibit K-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

Supervisor/Director	\$	32,283	
Mechanic(s)		96,000	
Laborers		44,716	
Overtime Pay		5,167	
Social Security		10,496	
State Retirement		18,419	
Life Insurance		242	
Medical Insurance		100,849	
Unemployment Compensation		479	
Employer Medicare		2,455	
Maintenance and Repair Services - Equipment		3,651	
Maintenance and Repair Services - Vehicles		14,747	
Custodial Supplies		1,800	
Diesel Fuel		270,737	
Equipment and Machinery Parts		114,806	
Garage Supplies		36,542	
Gasoline		88,264	
Lubricants		14,527	
Small Tools		3,119	
Tires and Tubes		33,570	
Other Charges		1,511	
Total Operation and Maintenance of Equipment			\$ 894,380

Asphalt Plant Operations

Equipment Operators - Heavy	\$	19,834	
Part-time Personnel		998	
Social Security		1,239	
State Retirement		2,052	
Life Insurance		34	
Medical Insurance		9,551	
Unemployment Compensation		30	
Employer Medicare		290	
Evaluation and Testing		334	
Asphalt - Liquid		1,549,170	
Crushed Stone		809,992	
Electricity		32,861	
General Construction Materials		7,713	
Natural Gas		72,353	
Water and Sewer		297	
Other Supplies and Materials		15,588	
Other Construction		7,350	
Total Asphalt Plant Operations			2,529,686

Other Charges

Communication	\$	7,592
Rentals		70
Other Contracted Services		777

(Continued)

Exhibit K-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges (Cont.)

Electricity	\$	9,259	
Natural Gas		2,884	
Water and Sewer		914	
Trustee's Commission		69,793	
Other Charges		1,282	
Total Other Charges			\$ 92,571

Capital Outlay

Highway Equipment	\$	414,705	
Motor Vehicles		21,050	
Other Construction		2,500	
Total Capital Outlay			438,255

Total Highway/Public Works Fund \$ 7,638,623

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	180,000	
Total General Government			\$ 180,000

Highways and Streets

Principal on Bonds	\$	120,000	
Principal on Other Loans		605,000	
Total Highways and Streets			725,000

Interest on Debt

General Government

Interest on Bonds	\$	62,175	
Total General Government			62,175

Highways and Streets

Interest on Bonds	\$	279,339	
Interest on Other Loans		123,752	
Total Highways and Streets			403,091

Other Debt Service

General Government

Audit Services	\$	2,345	
Trustee's Commission		17,998	
Other Charges		2,429	
Underwriter's Discount		21,861	
Other Debt Issuance Charges		61,400	
Other Debt Service		13,125	
Total General Government			119,158

Total General Debt Service Fund 1,489,424

(Continued)

Exhibit K-7

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

Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,340,000	
Principal on Notes	472,961	
Total Education	<u>1,812,961</u>	\$ 1,812,961

Interest on Debt

Education

Interest on Bonds	\$ 830,713	
Interest on Notes	6,115	
Total Education	<u>836,828</u>	

Other Debt Service

Education

Trustee's Commission	\$ 43,618	
Other Charges	2,288	
Total Education	<u>45,906</u>	

Total Education Debt Service Fund \$ 2,695,695

General Capital Projects Fund

Capital Projects

General Administration Projects

Other Contracted Services	\$ 7,500	
Heating and Air Conditioning Equipment	2,200	
Total General Administration Projects	<u>9,700</u>	\$ 9,700

Capital Projects - Donated

Capital Projects Donated to School Department

Contributions	\$ 446,083	
Total Capital Projects Donated to School Department	<u>446,083</u>	

Total General Capital Projects Fund 455,783

Community Development/Industrial Park Fund

Capital Projects

Public Utility Projects

Consultants	\$ 24,000	
Engineering Services	30,112	
Other Contracted Services	11,000	
Other Construction	1,554,302	
Total Public Utility Projects	<u>1,619,414</u>	\$ 1,619,414

Total Community Development/Industrial Park Fund 1,619,414

HUD Grant Projects Fund

Capital Projects

Public Health and Welfare Projects

Consultants	\$ 13,235	
Other Construction	123,289	
Total Public Health and Welfare Projects	<u>136,524</u>	\$ 136,524

Total HUD Grant Projects Fund 136,524

(Continued)

Exhibit K-7

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

<u>Other Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Social, Cultural, and Recreation Projects</u>			
Audit Services	\$	2,345	
Contributions		113,610	
Trustee's Commission		985	
Total Social, Cultural, and Recreation Projects		<u>116,940</u>	\$ <u>116,940</u>
Total Other Capital Projects Fund			\$ <u>116,940</u>
Total Governmental Funds - Primary Government			\$ <u>39,392,915</u>

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2014

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 15,935,970	
Career Ladder Program	92,973	
Career Ladder Extended Contracts	52,830	
Educational Assistants	396,804	
Bonus Payments	151,700	
Other Salaries and Wages	8,921	
Certified Substitute Teachers	87,004	
Non-certified Substitute Teachers	114,990	
Social Security	990,100	
State Retirement	1,474,815	
Life Insurance	5,714	
Medical Insurance	2,718,383	
Dental Insurance	31,613	
Unemployment Compensation	18,218	
Employer Medicare	232,495	
Maintenance and Repair Services - Equipment	14,559	
Other Contracted Services	20,584	
Instructional Supplies and Materials	194,538	
Textbooks	219,054	
Other Supplies and Materials	35,900	
Other Charges	85,890	
Regular Instruction Equipment	949,495	
Total Regular Instruction Program		\$ 23,832,550

Special Education Program

Teachers	\$ 1,714,948	
Career Ladder Program	13,975	
Homebound Teachers	78,596	
Educational Assistants	194,500	
Speech Pathologist	254,532	
Bonus Payments	19,270	
Certified Substitute Teachers	3,851	
Non-certified Substitute Teachers	5,786	
Social Security	130,829	
State Retirement	190,188	
Life Insurance	776	
Medical Insurance	360,296	
Dental Insurance	4,387	
Unemployment Compensation	2,250	
Employer Medicare	31,497	
Maintenance and Repair Services - Equipment	1,000	
Other Contracted Services	5,019	
Instructional Supplies and Materials	5,485	
Other Supplies and Materials	3,701	
Special Education Equipment	7,372	
Total Special Education Program		3,028,258

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

Teachers	\$	829,334	
Career Ladder Program		6,000	
Bonus Payments		7,380	
Certified Substitute Teachers		416	
Non-certified Substitute Teachers		7,955	
Social Security		50,232	
State Retirement		74,833	
Life Insurance		259	
Medical Insurance		132,205	
Dental Insurance		1,282	
Unemployment Compensation		1,197	
Employer Medicare		11,751	
Contracts with Other School Systems		318,841	
Instructional Supplies and Materials		27,285	
Other Supplies and Materials		999	
Other Charges		2,255	
Vocational Instruction Equipment		18,209	
Total Vocational Education Program			\$ 1,490,433

Support Services

Attendance

Supervisor/Director	\$	36,488	
Clerical Personnel		17,826	
Bonus Payments		820	
Other Salaries and Wages		21,067	
Social Security		4,724	
State Retirement		7,027	
Life Insurance		25	
Medical Insurance		7,824	
Dental Insurance		124	
Unemployment Compensation		137	
Employer Medicare		1,105	
Travel		1,375	
Other Contracted Services		78,447	
Other Supplies and Materials		81	
Total Attendance			177,070

Health Services

Medical Personnel	\$	255,472	
Bonus Payments		820	
Other Salaries and Wages		14,575	
Social Security		16,527	
State Retirement		17,835	
Life Insurance		92	
Medical Insurance		41,344	
Dental Insurance		873	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Unemployment Compensation	\$	450	
Employer Medicare		3,865	
Travel		13,734	
Other Contracted Services		6,868	
Drugs and Medical Supplies		7,280	
Other Supplies and Materials		8,869	
Other Charges		11,085	
Health Equipment		4,802	
Total Health Services			\$ 404,491

Other Student Support

Career Ladder Program	\$	2,000	
Guidance Personnel		602,684	
Attendants		51,976	
School Resource Officer		96,629	
Bonus Payments		5,740	
Other Salaries and Wages		2,000	
Social Security		45,106	
State Retirement		68,578	
Life Insurance		318	
Medical Insurance		135,345	
Dental Insurance		1,921	
Unemployment Compensation		1,283	
Employer Medicare		10,601	
Evaluation and Testing		25,734	
Other Contracted Services		12,175	
Other Supplies and Materials		4,923	
In Service/Staff Development		13,985	
Total Other Student Support			1,080,998

Regular Instruction Program

Supervisor/Director	\$	207,261	
Career Ladder Program		9,000	
Librarians		750,816	
Education Media Personnel		340,027	
Clerical Personnel		34,021	
Educational Assistants		33,725	
Bonus Payments		9,430	
Other Salaries and Wages		55,349	
Social Security		82,986	
State Retirement		128,786	
Life Insurance		462	
Medical Insurance		208,110	
Dental Insurance		2,550	
Unemployment Compensation		1,689	
Employer Medicare		19,793	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Travel	\$	19,909	
Other Contracted Services		21,674	
Instructional Supplies and Materials		90,181	
Library Books/Media		27,764	
Other Supplies and Materials		6,664	
In Service/Staff Development		8,748	
Other Charges		155	
Other Equipment		1,600	
Total Regular Instruction Program			\$ 2,060,700

Special Education Program

Supervisor/Director	\$	76,571	
Career Ladder Program		4,000	
Psychological Personnel		64,593	
Assessment Personnel		19,431	
Secretary(ies)		31,824	
Bonus Payments		1,230	
Other Salaries and Wages		56,722	
Social Security		15,158	
State Retirement		23,336	
Life Insurance		72	
Medical Insurance		32,076	
Dental Insurance		600	
Unemployment Compensation		273	
Employer Medicare		3,545	
Maintenance and Repair Services - Equipment		901	
Travel		8,642	
Other Contracted Services		4,997	
Other Supplies and Materials		7,005	
In Service/Staff Development		1,431	
Other Charges		1,150	
Total Special Education Program			353,557

Vocational Education Program

Supervisor/Director	\$	42,947	
Social Security		790	
State Retirement		1,131	
Life Insurance		2	
Medical Insurance		1,276	
Dental Insurance		150	
Unemployment Compensation		55	
Employer Medicare		623	
Travel		4,934	
Total Vocational Education Program			51,908

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Programs

On-behalf Payments to OPEB	\$ 415,988	
Total Other Programs		\$ 415,988

Board of Education

Secretary to Board	\$ 6,000	
Other Salaries and Wages	369,332	
Board and Committee Members Fees	11,125	
In-Service Training	1,911	
Social Security	23,941	
State Retirement	620	
Life Insurance	1,808	
Medical Insurance	493,398	
Unemployment Compensation	350	
Employer Medicare	5,599	
Audit Services	19,500	
Dues and Memberships	14,314	
Legal Services	10,669	
Travel	5,900	
Other Contracted Services	3,250	
Trustee's Commission	269,648	
Criminal Investigation of Applicants - TBI	3,000	
Refund to Applicant for Criminal Investigation	292	
Other Charges	7,814	
Total Board of Education		1,248,471

Director of Schools

County Official/Administrative Officer	\$ 105,413	
Assistant(s)	111,418	
Clerical Personnel	27,165	
Social Security	13,897	
State Retirement	22,063	
Life Insurance	50	
Medical Insurance	29,893	
Dental Insurance	300	
Unemployment Compensation	140	
Employer Medicare	3,250	
Communication	20,500	
Dues and Memberships	2,569	
Postal Charges	8,170	
Travel	1,615	
Other Contracted Services	6,946	
Office Supplies	5,994	
Other Charges	1,007	
Administration Equipment	4,541	
Total Director of Schools		364,931

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal

Principals	\$	1,063,273	
Career Ladder Program		13,000	
Assistant Principals		427,684	
Secretary(ies)		635,318	
Bonus Payments		10,250	
Other Salaries and Wages		59,747	
Social Security		130,357	
State Retirement		205,459	
Life Insurance		846	
Medical Insurance		404,541	
Dental Insurance		5,716	
Unemployment Compensation		3,302	
Employer Medicare		30,487	
Communication		13,512	
Travel		1,495	
Other Contracted Services		55,007	
Other Supplies and Materials		3,846	
Other Charges		5,871	
Administration Equipment		675	
Total Office of the Principal			\$ 3,070,386

Fiscal Services

Supervisor/Director	\$	55,349	
Clerical Personnel		107,141	
Social Security		9,887	
State Retirement		16,802	
Life Insurance		58	
Medical Insurance		18,904	
Dental Insurance		600	
Unemployment Compensation		219	
Employer Medicare		2,312	
Dues and Memberships		150	
Travel		1,627	
Other Contracted Services		19,979	
Data Processing Supplies		2,690	
Office Supplies		1,134	
Other Supplies and Materials		755	
Other Charges		19	
Administration Equipment		669	
Total Fiscal Services			238,295

Operation of Plant

Custodial Personnel	\$	861,465	
Other Salaries and Wages		117,454	
Social Security		58,448	
State Retirement		98,613	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Life Insurance	\$	518	
Medical Insurance		251,485	
Dental Insurance		3,289	
Unemployment Compensation		2,567	
Employer Medicare		13,669	
Maintenance and Repair Services - Equipment		1,692	
Travel		7,372	
Other Contracted Services		232,600	
Custodial Supplies		134,132	
Electricity		1,083,668	
Natural Gas		177,541	
Water and Sewer		159,239	
Other Supplies and Materials		26,636	
Other Charges		929	
Plant Operation Equipment		122,900	
Total Operation of Plant			\$ 3,354,217

Maintenance of Plant

Supervisor/Director	\$	44,826	
Maintenance Personnel		286,157	
Social Security		19,641	
State Retirement		33,616	
Life Insurance		157	
Medical Insurance		77,134	
Dental Insurance		600	
Unemployment Compensation		645	
Employer Medicare		4,594	
Laundry Service		4,000	
Maintenance and Repair Services - Buildings		164,396	
Maintenance and Repair Services - Equipment		47,191	
Travel		199	
Other Contracted Services		35,595	
Equipment and Machinery Parts		13,710	
Other Supplies and Materials		29,536	
Other Charges		12,183	
Maintenance Equipment		6,893	
Total Maintenance of Plant			781,073

Transportation

Mechanic(s)	\$	150,422	
Bus Drivers		913,514	
Bonus Payments		410	
Other Salaries and Wages		155,102	
Social Security		73,344	
State Retirement		122,931	
Life Insurance		1,251	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Medical Insurance	\$	441,523	
Dental Insurance		6,319	
Unemployment Compensation		4,897	
Employer Medicare		17,182	
Laundry Service		4,300	
Maintenance and Repair Services - Vehicles		7,470	
Medical and Dental Services		8,199	
Travel		1,645	
Other Contracted Services		350	
Diesel Fuel		450,996	
Garage Supplies		4,818	
Gasoline		54,625	
Lubricants		12,821	
Tires and Tubes		30,147	
Vehicle Parts		113,485	
Other Supplies and Materials		10,348	
Other Charges		9,926	
Transportation Equipment		30,163	
Total Transportation			\$ 2,626,188

Central and Other

Other Salaries and Wages	\$	27,165	
Social Security		1,679	
State Retirement		2,809	
Life Insurance		14	
Medical Insurance		6,323	
Dental Insurance		150	
Unemployment Compensation		50	
Employer Medicare		393	
Travel		246	
Office Supplies		146	
Total Central and Other			38,975

Operation of Non-instructional Services

Community Services

Supervisor/Director	\$	7,434	
Other Salaries and Wages		118,325	
Social Security		7,809	
State Retirement		769	
Medical Insurance		3,187	
Unemployment Compensation		340	
Employer Medicare		1,824	
Food Supplies		7,785	
Other Supplies and Materials		1,067	
Other Charges		4,756	
Total Community Services			153,296

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Operation of Non-instructional Services (Cont.)

Early Childhood Education

Supervisor/Director	\$	38,537	
Teachers		602,242	
Educational Assistants		105,140	
Certified Substitute Teachers		7,098	
Non-certified Substitute Teachers		4,827	
Social Security		44,888	
State Retirement		67,547	
Life Insurance		324	
Medical Insurance		130,240	
Dental Insurance		1,582	
Unemployment Compensation		1,333	
Employer Medicare		10,503	
Communication		1,602	
Contracts with Other Public Agencies		368,065	
Travel		648	
Instructional Supplies and Materials		46,294	
In Service/Staff Development		2,216	
Other Charges		71,500	
Regular Instruction Equipment		65,841	
Total Early Childhood Education			\$ 1,570,427

Capital Outlay

Regular Capital Outlay

Architects	\$	5,825	
Building Improvements		606,511	
Total Regular Capital Outlay			612,336

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	122,739	
Total Education			122,739

Total General Purpose School Fund \$ 47,077,287

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	909,276	
Educational Assistants		100,664	
Certified Substitute Teachers		1,326	
Non-certified Substitute Teachers		19,823	
Social Security		59,377	
State Retirement		85,984	
Life Insurance		362	
Medical Insurance		149,691	
Dental Insurance		1,650	

(Continued)

Exhibit K-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Regular Instruction Program (Cont.)

Unemployment Compensation	\$	2,169	
Employer Medicare		14,488	
Other Contracted Services		3,870	
Instructional Supplies and Materials		107,267	
Other Supplies and Materials		75	
Regular Instruction Equipment		209,025	
Total Regular Instruction Program			\$ 1,665,047

Alternative Instruction Program

Teachers	\$	27,491	
Social Security		1,705	
State Retirement		2,442	
Life Insurance		9	
Medical Insurance		4,858	
Dental Insurance		90	
Unemployment Compensation		57	
Employer Medicare		399	
Total Alternative Instruction Program			37,051

Special Education Program

Teachers	\$	243,913	
Educational Assistants		496,216	
Speech Pathologist		105,488	
Certified Substitute Teachers		635	
Non-certified Substitute Teachers		1,347	
Social Security		50,460	
State Retirement		64,149	
Life Insurance		482	
Medical Insurance		193,038	
Dental Insurance		2,495	
Unemployment Compensation		4,698	
Employer Medicare		11,917	
Maintenance and Repair Services - Equipment		23,000	
Other Contracted Services		38,347	
Instructional Supplies and Materials		22,765	
Other Supplies and Materials		9,072	
Special Education Equipment		80,860	
Total Special Education Program			1,348,882

Vocational Education Program

Contracts with Other School Systems	\$	112,382	
Instructional Supplies and Materials		3,000	
Vocational Instruction Equipment		11,673	
Total Vocational Education Program			127,055

(Continued)

Exhibit K-8

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

School Federal Projects Fund (Cont.)

Support Services

Other Student Support

Guidance Personnel	\$	6,019	
Other Salaries and Wages		80,416	
Social Security		5,264	
State Retirement		7,676	
Life Insurance		22	
Medical Insurance		9,600	
Dental Insurance		26	
Unemployment Compensation		143	
Employer Medicare		1,231	
Communication		10,650	
Travel		7,100	
Other Supplies and Materials		18,985	
In Service/Staff Development		60	
Total Other Student Support			\$ 147,192

Regular Instruction Program

Supervisor/Director	\$	38,127	
Secretary(ies)		17,826	
Other Salaries and Wages		410,206	
Certified Substitute Teachers		3,068	
Non-certified Substitute Teachers		2,793	
Social Security		28,028	
State Retirement		40,057	
Life Insurance		71	
Medical Insurance		24,983	
Dental Insurance		150	
Unemployment Compensation		405	
Employer Medicare		6,556	
Consultants		2,998	
Travel		80,560	
Other Contracted Services		6,000	
Other Supplies and Materials		10,824	
In Service/Staff Development		286,543	
Other Charges		1,378	
Total Regular Instruction Program			960,573

Special Education Program

Assessment Personnel	\$	14,063	
Other Salaries and Wages		235,350	
Social Security		14,157	
State Retirement		22,867	
Life Insurance		101	
Medical Insurance		44,195	
Dental Insurance		450	
Unemployment Compensation		567	
Employer Medicare		3,311	

(Continued)

Exhibit K-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Maintenance and Repair Services - Equipment	\$	389	
Travel		14,785	
Other Contracted Services		8,992	
Other Supplies and Materials		7,702	
In Service/Staff Development		11,556	
Total Special Education Program			<u>\$ 378,485</u>

Total School Federal Projects Fund \$ 4,664,285

Central Cafeteria Fund

Operation of Non-instructional Services

Food Service

Supervisor/Director	\$	61,452	
Accountants/Bookkeepers		426,001	
Clerical Personnel		29,987	
Cafeteria Personnel		821,994	
Part-time Personnel		29,143	
Other Salaries and Wages		3,454	
Social Security		80,183	
State Retirement		134,263	
Life Insurance		1,264	
Medical Insurance		449,390	
Dental Insurance		9,058	
Unemployment Compensation		5,500	
Employer Medicare		18,753	
Communication		10,203	
Maintenance and Repair Services - Equipment		83,293	
Travel		6,331	
Other Contracted Services		186,585	
Food Supplies		1,219,557	
Office Supplies		9,133	
Uniforms		9,200	
USDA - Commodities		276,992	
Other Supplies and Materials		149,201	
Trustee's Commission		1	
Other Charges		24,921	
Food Service Equipment		1,119	
Total Food Service			<u>\$ 4,046,978</u>

Total Central Cafeteria Fund 4,046,978

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Building Construction	\$	58,500	
Transportation Equipment		446,083	
Total Education Capital Projects			<u>\$ 504,583</u>

Total Education Capital Projects Fund 504,583

Total Governmental Funds - Greene County School Department \$ 56,293,133

Exhibit K-9

Greene County, Tennessee
Schedule of Detailed Receipts, Disbursements, and Changes
in Cash Balances - City Agency Funds
For the Year Ended June 30, 2014

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 2,797,612	\$ 2,797,612
Trustee's Collections - Prior Years	0	98,579	98,579
Trustee's Collections - Bankruptcy	0	567	567
Circuit/Clerk and Master Collections - Prior Years	0	30,228	30,228
Interest and Penalty	0	28,359	28,359
Pickup Taxes	0	572	572
Payments in-Lieu-of Taxes - Local Utilities	0	93,198	93,198
Payments in-Lieu-of Taxes - Other	0	8,186	8,186
Local Option Sales Tax	7,188,640	2,500,043	9,688,683
Bank Excise Tax	0	4,977	4,977
Interstate Telecommunications Tax	0	2,062	2,062
Other Statutory Local Taxes	0	223	223
Marriage Licenses	0	927	927
Total Cash Receipts	\$ 7,188,640	\$ 5,565,533	\$ 12,754,173
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 7,116,754	\$ 5,480,027	\$ 12,596,781
Trustee's Commission	71,886	84,989	156,875
Total Cash Disbursements	\$ 7,188,640	\$ 5,565,016	\$ 12,753,656
Excess of Cash Receipts Over (Under)			
Cash Disbursements	\$ 0	\$ 517	\$ 517
Cash Balance, July 1, 2013	0	6,225	6,225
Cash Balance, June 30, 2014	\$ 0	\$ 6,742	\$ 6,742

SINGLE AUDIT SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT 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***

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the 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, 2014, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements, and have issued our report thereon dated December 18, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Greene County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greene County's internal control. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be

prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency: 2014-002.

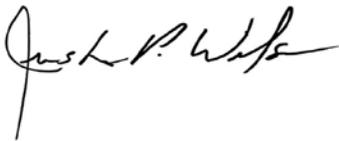
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greene County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item: 2014-001.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

December 18, 2014

JPW/yu



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Greene County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Greene County's major federal programs for the year ended

June 30, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Greene County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Greene County's compliance.

Opinion on Each Major Federal Program

In our opinion, Greene County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Greene County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Greene County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

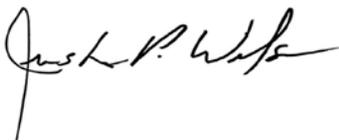
consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2014, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated December 18, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

December 18, 2014

JPW/yu

Greene County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2014

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	\$ 54,141
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	276,991 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	665,762
National School Lunch Program	10.555	N/A	1,870,022 (3)
Total U.S. Department of Agriculture			<u>\$ 2,866,916</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Programs	14.228	(2)	\$ 266,770
Passed-through Tennessee Housing Development Agency:			
Home Investment Partnerships Program	14.239	HM-11-19	136,225
Total U.S. Department of Housing and Urban Development			<u>\$ 402,995</u>
U.S. Bureau of Land Management:			
Direct Program:			
Payments in-Lieu-of Taxes	15.226	N/A	\$ 49,836
Total U.S. Bureau of Land Management			<u>\$ 49,836</u>
U.S. Department of Justice:			
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(2)	\$ 7,415
Total U.S. Department of Justice			<u>\$ 7,415</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 1,789,265
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,680,641
Special Education - Preschool Grants	84.173	N/A	116,477
Career and Technical Education - Basic Grants to States	84.048	N/A	134,215
Rehabilitation Services - Vocational Rehabilitation			
Grants to States	84.126	N/A	9,444
Rural Education	84.358	N/A	109,184
English Language Acquisition Grants	84.365	N/A	7,226
Improving Teacher Quality State Grants	84.367	N/A	295,097
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	N/A	567,994
Total U.S. Department of Education			<u>\$ 4,709,543</u>

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Election Assistance Administration:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	N/A	\$ 13,300
Total U.S. Election Assistance Administration			\$ 13,300
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(2)	\$ 44,500
Total U.S. Department of Homeland Security			\$ 44,500
Total Expenditures of Federal Awards			\$ 8,094,505

<u>State Grants</u>		Contract Number	
State Reappraisal - Comptroller of the Treasury	N/A	(2)	\$ 27,503
Health Department Program - State Department of Health	N/A	GG-13-38499	389,595
Litter Program - State Department of Transportation	N/A	(2)	57,800
Rural Resources Mobile Farmers Market Grant Program - State Department of Agriculture	N/A	(2)	561
Waste Tire Grant Program - State Department of Environment and Conservation	N/A	(2)	26,465
State Aid Program - State Department of Transportation	N/A	(2)	402,687
Fast Track Industrial Infrastructure Program - State Department of Economic and Community Development	N/A	(2)	989,406
Drug Court Recovery - State Office of Criminal Justice Programs	N/A	(2)	25,883
Help America Vote Act Requirements Payments - Tennessee Secretary of State	N/A	(2)	1,540
Art Student Ticket Subsidy - Tennessee Arts Commission through State Department of Education	N/A	(2)	6,110
Family Resource Center - State Department of Education	N/A	(2)	29,611
Statewide Student Management System - State Department of Education	N/A	(2)	18,968
Safe Schools Act of 1998 - State Department of Education	N/A	(2)	38,100
Connect TN - State Department of Education	N/A	(2)	20,374
Driver's Education - State Department of Education	N/A	(2)	33,450
Lottery for Education Afterschool Programs - State Department of Education	N/A	(2)	84,078
Coordinated School Health - State Department of Education	N/A	(2)	99,853
Early Childhood Education Pilot Project - State Department of Education	N/A	(2)	1,685,702
Energy Efficient School Initiative - State Department of Education	N/A	(2)	30,352
Total State Grants			\$ 3,968,038

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 \$2,147,013.

Greene County, Tennessee
Schedule of Audit Finding Not Corrected
June 30, 2014

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. There are no findings from the Annual Financial Report for Greene County, Tennessee, for the year ended June 30, 2013, which have not been corrected.

GREENE COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2014

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the financial statements of Greene County is unmodified.
2. The audit of the financial statements of Greene County disclosed a significant deficiency in internal control. This deficiency was not considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Greene County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unmodified 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) and State Fiscal Stabilization Funds – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Greene County qualified 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.

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

FINDING 2014-001

EXPENDITURES EXCEEDED APPROPRIATIONS

(Noncompliance Under *Government Auditing Standards*)

We noted the following deficiencies in budget operations:

- A. Expenditures exceeded total appropriations in the Special Purpose Fund by \$111,079. This over expenditure was due to the recognition of additional liabilities for claims and judgments payable totaling \$205,331 after year-end.
- B. Expenditures exceeded appropriations in five major appropriation categories (the legal level of control) of the General Fund in amounts ranging from \$1,140 to \$58,070. This deficiency exists because management failed to hold spending to the limits authorized by the County Commission, which resulted in unauthorized expenditures.

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

RECOMMENDATION

Expenditures should be held within appropriations approved by the County Commission.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2014-002

THE SCHOOL FEDERAL PROJECTS FUND HAD A DEFICIT IN UNASSIGNED FUND BALANCE

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The School Federal Projects Fund had a deficit in unassigned fund balance of \$5,898 at June 30, 2014. This deficit resulted from the recognition of \$14,256 in liabilities where the corresponding reimbursement from the grantor had not been requested prior to June 30, 2014.

RECOMMENDATION

Management should liquidate the deficit in unassigned fund balance, properly recognize accounts payable, and request expenditure reimbursements from grant programs in a timely manner.

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

There were no findings and questioned costs for federal awards.

BEST PRACTICE

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Greene County.

GREENE COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING

Greene County does not have a central system of accounting, budgeting, and purchasing. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the County Commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Greene County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

**GREENE COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2014**

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