# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

# **ANDERSON COUNTY, TENNESSEE**

FOR THE YEAR ENDED JUNE 30, 2021



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# FOR THE YEAR ENDED JUNE 30, 2021

ROBBY HOLBROOK Finance Director Anderson County, Tennessee **Independent Audit Performed by:** 

#### COMPTROLLER OF THE TREASURY JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT JAMES R. ARNETTE Director

> MARK TREECE, CPA, CGFM Audit Manager

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

# ANDERSON COUNTY, TENNESSEE TABLE OF CONTENTS

	Exhibit	Page(s)
Summary of Audit Findings		8
INTRODUCTORY SECTION		9
Letter of Transmittal		10-15
GFOA Certificate of Achievement for FY20 Report		16
Organization Chart		17
Anderson County Officials		18-19
FINANCIAL SECTION		20
Independent Auditor's Report		21-24
Management's Discussion and Analysis		25-41
BASIC FINANCIAL STATEMENTS:		42
Government-wide Financial Statements:		
Statement of Net Position	А	43-45
Statement of Activities	В	46-47
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	48-50
Reconciliation of the Balance Sheet of Governmental Funds		
to the Statement of Net Position	C-2	51
Statement of Revenues, Expenditures, and Changes in		
Fund Balances	C-3	52-53
Reconciliation of the Statement of Revenues, Expenditures,		
and Changes in Fund Balances of Governmental Funds	<i></i>	
to the Statement of Activities	C-4	54
Statements of Revenues, Expenditures, and Changes in Fund		
Balances – Actual (Budgetary Basis) and Budget:	<b>e</b>	
General Fund	C-5	55-58
Ambulance Service Fund	C-6	59
Highway/Public Works Fund	C-7	60-61
Proprietary Fund:	D 1	22
Statement of Net Position	D-1	62
Statement of Revenues, Expenses, and Changes in Net Position	D-2	63
Statement of Cash Flows	D-3	64
Fiduciary Funds: Statement of Net Position	T 1	0E
	E-1	65 66
Statement of Changes in Net Position Index and Notes to the Financial Statements	E-2	$\begin{array}{c} 66 \\ 67-144 \end{array}$
REQUIRED SUPPLEMENTARY INFORMATION:		
		145
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan		
of TCRS – Primary Government	F-1	146
Schedule of Contributions Based on Participation in the Public Employee	T T	140
Pension Plan of TCRS – Primary Government	F-2	147
remember ran or remove rinners dovernment	12	1.7.1

	Exhibit	Page(s)
Schedule of Contributions Based on Participation in the Teacher		
Retirement Plan of TCRS – Discretely Presented Anderson		
County School Department	F-3	148
Schedule of Contributions Based on Participation in the Teacher		
Legacy Pension Plan of TCRS – Discretely Presented Anderson		
County School Department	<b>F-</b> 4	149
Schedule of Proportionate Share of the Net Pension Liability (Asset)		
in the Teacher Retirement Plan of TCRS – Discretely Presented		
Anderson County School Department	F-5	150
Schedule of Proportionate Share of the Net Pension Liability (Asset)		
in the Teacher Legacy Pension Plan of TCRS – Discretely Presented		
Anderson County School Department	F-6	151
Schedule of Changes in the Total OPEB Liability and Related Ratios -		
Anderson County Plan - Primary Government	F-7	152
Schedule of Changes in the Total OPEB Liability and Related Ratios -		
Local Education Plan - Discretely Presented Anderson County		
School Department	F-8	153
Notes to the Required Supplemental Information		154
COMBINING AND INDIVIDUAL FUND FINANCIAL		
STATEMENTS AND SCHEDULES:		155
Nonmajor Governmental Funds:	0.1	156-158
Combining Balance Sheet	G-1	159-164
Combining Statement of Revenues, Expenditures, and Changes	0.0	105 150
in Fund Balances	G-2	165 - 170
Schedules of Revenues, Expenditures, and Changes in Fund		
Balances – Actual (Budgetary Basis) and Budget:	0.0	
Public Library Fund	G-3	171
Solid Waste/Sanitation Fund	G-4	172
Drug Control Fund	G-5	173
Other General Government Special Revenue Fund	G-6	174
Other Special Revenue Fund	G-7	175
General Debt Service Fund Rural Debt Service Fund	G-8 G-9	176
	0. 0	177
Education Debt Service Fund	G-10 G-11	178 170
General Capital Projects Fund	G-11	179 180
Fiduciary Funds: Combining Statement of Net Position - Custodial Funds	H-1	180
•	H-1 H-2	181-182
Combining Statement of Changes in Net Position - Custodial Funds	п-2	183
Component Unit: Discretely Presented Anderson County School Department:		184
Discretely Presented Anderson County School Department: Statement of Activities	I-1	$184 \\185$
	I-1 I-2	$180 \\ 186-187$
Balance Sheet – Governmental Funds	1-2	100-107

	Exhibit	Page(s)
Reconciliation of the Balance Sheet of Governmental Funds		
to the Statement of Net Position	I-3	188
Statement of Revenues, Expenditures, and Changes in Fund		
Balances – Governmental Funds	I-4	189
Reconciliation of the Statement of Revenues, Expenditures,		
and Changes in Fund Balances of Governmental Funds		
to the Statement of Activities	I-5	190
Combining Balance Sheet – Nonmajor Governmental Funds	I-6	191 - 194
Combining Statement of Revenues, Expenditures, and		
Changes in Fund Balances – Nonmajor Governmental Funds	I-7	195 - 198
Schedules of Revenues, Expenditures, and Changes in Fund		
Balances – Actual (Budgetary Basis) and Budget:	T o	100.000
General Purpose School Fund	I-8	199-200
School Federal Projects Fund	I-9	201-202
Central Cafeteria Fund	I-10	203
Other Education Special Revenue Fund	I-11	204
Education Capital Projects Fund	I-12	205
Miscellaneous Schedules:		206
Schedule of Changes in Long-term Notes, Other Loans, Bonds,	Т 1	207 200
and Capital Leases	J-1	207-208 209-210
Schedule of Long-term Debt Requirements by Year	J-2	
Schedule of Investments	J-3	211
Schedule of Transfers – Primary Government and Discretely	Τ.4	212
Presented Anderson County School Department Schedule of Salaries and Official Bonds of Principal Officials –	<b>J-</b> 4	212
Primary Government and Discretely Presented Anderson		
County School Department	J-5	213
Schedule of Detailed Revenues – All Governmental Fund Types	J-6	213 214-237
Schedule of Detailed Revenues – All Governmental Fund Types –	9-0	214-207
Discretely Presented Anderson County School Department	J-7	238-245
Schedule of Detailed Expenditures – All Governmental Fund Types	J-8	236-243 246-278
Schedule of Detailed Expenditures – All Governmental Fund Types –	0-0	240-210
Discretely Presented Anderson County School Department	J-9	279-292
Schedule of Detailed Additions, Deductions, and Changes in	0.0	210 202
Net Position - City Custodial Funds	J-10	293
	0 10	200
	Table	
STATISTICAL SECTION		294
Financial Trends:		
Net Position by Component	1	295
Changes in Net Position	2	296 - 297
Governmental Activities Tax Revenue by Source	3	298
Fund Balances of Governmental Funds	4	299
Changes in Fund Balances of Governmental Funds	5	300
Revenue Capacity:		
General Government Tax Revenues by Source	6	301
Assessed Value and Estimated Actual Value of Taxable Property	7	302
Property Tax Rates – Direct and Overlapping Governments	8	303
Principal Property Taxpayers	9	304
Property Tax Levies and Collections	10	305

	Table	Page(s)
Debt Capacity:		
Ratios of Outstanding Debt by Type	11	306
Ratios of General Bonded Debt Outstanding	12	307
Direct and Overlapping Governmental Activities Debt	13	308
Legal Debt Margin Information	14	309
Pledged-Revenue Coverage	15	310
Demographic and Economic Information:		
Demographic and Economic Statistics	16	311
Principal Employers	17	312
Operating Information:		
Full-time Equivalent County Government Employees by Function	18	313
Operating Indicators by Function	19	314
Capital Assets Statistics by Function	20	315
SINGLE AUDIT SECTION		316
Auditor's Report on Internal Control Over Financial Reporting and on		
Compliance and Other Matters Based on an Audit of Financial		
Statements Performed in Accordance with Government		
Auditing Standards		317 - 318
Auditor's 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 Uniform Guidance		319-321
Schedule of Expenditures of Federal Awards and State Grants		322 - 324
Summary Schedule of Prior-year Findings		325
Schedule of Findings and Questioned Costs		326-329
Management's Corrective Action Plan		330-332

# Summary of Audit Findings

Annual Comprehensive Financial Report Anderson County, Tennessee For the Year Ended June 30, 2021

#### Scope

We have audited the basic financial statements of Anderson County as of and for the year ended June 30, 2021.

#### Results

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

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

#### Findings

The following are summaries of the audit findings:

#### **OFFICES OF FINANCE DIRECTOR AND DIRECTOR OF SCHOOLS**

- The school department was assessed \$88,342.76 in taxes and penalties by the Internal Revenue Service.
- Amounts withheld from contractor payments were not deposited into an escrow account.

**INTRODUCTORY SECTION** 



## **ANDERSON COUNTY GOVERNMENT**

ROBERT J. HOLBROOK FINANCE DIRECTOR

#### Letter of Transmittal

November 12, 2021

To: The Citizens, Members of the Board of Commissioners, and Mayor of Anderson County, Tennessee

The Annual Comprehensive Financial Report (ACFR) of Anderson County, Tennessee, for the year ended June 30, 2021, is hereby submitted. As required by state statutes, local governments must publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS). This audit must be conducted by the State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit, or by independent public accountants, within six months of the close of each fiscal year. This report was prepared by the county's Finance Department in conjunction with the State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit.

The ACFR consists of management's representations concerning the finances of Anderson County. As such, management assumes full responsibility for the completeness and reliability of all of the information contained in the report. To provide a reasonable basis for making these representations, the management of Anderson County has established a comprehensive internal control framework for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit has issued an unmodified opinion on the financial statements of Anderson County, Tennessee for the fiscal year ended June 30, 2021. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, assessing significant estimates made by management, and evaluating the overall presentation of financial statements. The independent auditor's report is presented as the first item in the Financial Section of this report.

The independent audit of the financial statements of Anderson County was part of broader federally mandated Single Audit designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair

presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Both of these reports are included under the Single Audit Section of the ACFR.

Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview, and analysis of the basic financial statements. Management believes that the MD&A complements this letter of transmittal and readers will benefit by reading it in conjunction with this letter. Anderson County's MD&A is located immediately following the report of the independent auditor.

#### **Profile of the Government**

Anderson County was established on November 6, 1801, by Private Act of the State of Tennessee. The county is named after Joseph Anderson, who was the U.S. senator from Tennessee at the time. The county is located in the eastern portion of the state. The bordering counties are Campbell (north), Union (northeast), Knox (southeast), Roane (southwest), Morgan (west), and Scott (northwest). Anderson County occupies a land area of approximately 345 square miles and serves a population of 77,123, per the U.S Census Bureau 2020 Decennial Census.

Anderson County operates as a political subdivision of the state as provided by the Tennessee Constitution. As a political subdivision of the state, Anderson County is subject to control by the Tennessee General Assembly. The county has no authority except that expressly given by state statutes. Anderson County is empowered to levy a property tax on both real and personal property located within its boundaries. The county utilizes this power to provide a material portion of the revenue required for the operation of various funds and services. Management believes the county has exercised this power in a manner that minimizes the effect on county taxpayers.

Anderson County has operated under a County Mayor – County Commission form of government since September 1, 1980. The Anderson County Commission consists of a 16-member board elected from eight districts within the county (two commissioners from each district). Policymaking and legislative authority is vested in the Board of Commissioners. The Board of Commissioners is responsible for various tasks, including but not limited to: adopting the annual budget, setting the property tax levy, appointing various board and committee members, and establishing local ordinances. Voters elect the County Mayor for a four-year term as the county's Chief Executive Officer. The County Mayor is responsible for carrying out the policies and ordinances of the Board of Commissioners, overseeing the day-to-day operations of the government, and appointing or recommending for appointment various department heads. In addition, the County Mayor serves as an ex-officio member of the Board of Commissioners and as a member of various boards, committees, and commissions.

Anderson County adopted the "County Financial Management System of 1981" in February 2016. Adoption of this local option law created a County Finance Department and County Finance Committee. In May 2016, the county hired a certified public accountant to serve as Finance Director. This individual left the position effective May 24, 2019. In compliance with controlling statutes, the Deputy Finance Director assumed the position of Interim Finance Director. In July 2021, the Finance Committee named the Interim Finance Director as Finance Director. Anderson County provides a full range of essential services, including police; solid waste disposal; emergency medical services; emergency management planning; recreational activities and cultural events; construction and maintenance of highways, streets, and other infrastructure; and acquisition of capital assets necessary for the performance of the aforementioned services.

Additionally, Anderson County is financially responsible for a legally separate school district. The Anderson County School Department's financial statements are reported separately herein as a Discretely Presented Component Unit (DCPU). This DPCU was audited by the State of Tennessee, Comptroller of the Treasury, Division of Local Governmental Audit. Another entity that qualifies as a DPCU is the Anderson County Emergency Communications District (E911). The qualifying factors are that the Anderson County Board of Commissioners appoints the governing body of the entity and must approve most debt instruments prior to the entity issuing debt. An independent auditor other than the State of Tennessee, Comptroller of the Treasury, Division of Local Governmental Audit audited E911. That auditor has provided audited financial statements and related footnotes for inclusion in the Annual Comprehensive Financial Report of Anderson County. Please see Note 1.A for additional information on these legally separate entities along with the county's other related organizations. These notes immediately follow the Basic Financial Statements.

#### **Budgetary Process**

Anderson County is required to adopt an annual budget in compliance with state statutes. The annual budget serves as the foundation for the county's financial planning and control. As required, each department submits an itemized statement of appropriations needed for the upcoming year to the Finance Director. The Finance Director prepares and submits a consolidated budget to the Budget Committee. According to *Tennessee Code Annotated §§ 5-21-110 & 111*, the Budget Committee shall vote to approve or reject the proposed budgets for all departments, offices and agencies. Upon approval by the Budget Committee, a summary of the recommended budget, budget appropriation resolution, tax levy resolution, and a notice of public hearing are published in a paper of general circulation. After the public hearing, the Board of Commissioners votes to approve the budget and resolutions as presented or to send them back to the Budget Committee for revisions. Upon the Board of Commissioners approval of the proposed budget and resolutions, the budget is sent to the state for final approval. After state approval, any and all future transfers of appropriations between major headings in the budget and increases in appropriations that require additional resources or funding must be approved by the Board of Commissioners.

For the General Fund and other major funds, budgetary statements that reflect actual, originally budgeted, and final budgeted revenues and expenditures are included as part of the Basic Financial Statements. Budgetary statements for other governmental funds of the primary government and the Discretely Presented School Department are included in the Combining and Individual Funds portion of the Annual Comprehensive Financial Report.

The Finance Department, elected officials, department heads, and agency leaders, understand the importance of proper budget management and take care to ensure that their budgets are followed during their day to day operations. However, due to emergencies and other unforeseeable circumstances, in some cases expenditures exceeding appropriations may be unavoidable.

#### Local Economy

Anderson County is centrally located in the eastern United States. The county is adjacent to thousands of industrial and commercial customers concentrated in an eight-state area and is within 500 miles of approximately one-third of the population of the United States.

The county's largest employer is the U.S. Department of Energy (DOE)/Consolidated Nuclear Security Complex (CNS). The DOE Oak Ridge Reservation, which includes the CNS-Y-12 National Security Complex, is located in Anderson County. These DOE facilities are vital to the nation's scientific research and development, environmental remediation, weapons disarmament, and the development of alternative types of energy and materials.

Anderson County is home to such diverse companies as Carlstar Group, Techmer PM, Mag USA Inc., Energy Solutions, Powder Cote II, Remotec, Navarro Research and Engineering, and Leidos. Anderson County is also home to three top global automotive component manufacturers, Eagle Bend Manufacturing, Aisin Automotive, and SL Tennessee. Table 17 in the Statistical Section of this report lists the top 12 employers in the county.

The county's employment rate for the 2020-2021 fiscal year showed gradual improvement from a high of 7.0% in August 2020 to a low of 4.0% in May 2021. By comparison, the Covid-19 pandemic caused short-term volatility in the county's 2019-2020 fiscal year unemployment rate. Ranging from 3.8% in January 2020 to a high of 14.9% in April 2020, and closing the 2019-2020 fiscal year at 8.5%. More recent data indicates that the unemployment rate has continued to decline, with a 3.8% unemployment rate for August 2021.

The continued positive trends of low interest rates, increased DOE spending, and stable consumer spending enables Anderson County to remain an attractive location for future economic development. Although government funded operations are still a strong factor in the local economy, service and manufacturing related employment are also important. Numerous recent housing starts along with new retail development are factors that also enhance the county's appeal for continued economic development.

A significant financial factor for the county is the recent change in internet sales tax distribution. In December 2019, the State of Tennessee Department of Revenue began remitting a portion of the sales taxes collected on internet purchases within the county. This resulted in a 19% increase in Local Option Sales Tax collections from December 2019 through June 2020 compared to the same period in the prior fiscal year. As of June 30, 2021, Local Option Sales Tax revenue increased by \$1,413,000 or 29.9% over the previous fiscal year.

#### Long-term Financial Planning and Major Initiatives

Anderson County continues to work diligently to keep new debt issues to a minimum. During fiscal year 2021, the county issued no new debt.

With economic uncertainty around the nation and globally, Anderson County continues to closely monitor its unassigned fund balances and remains open to long-term financing options for large capital projects, if conditions warrant. The county's General Fund Unassigned Fund minimum fund balance policy requires a two-thirds (2/3) approval vote by the Board of Commissioners in order for

the fund balance to be drawn below \$5.5 million. For the year ended June 30, 2021, the General Fund Unassigned Fund Balance increased by \$1,988,746 (22%) to a total of \$10,912,239. Anderson County maintains a credit rating of Aa2 from Moody's Investor Service, which was last updated in August 2021. The county's capacity to meet its financial commitments remains very strong.

Major initiatives started or advanced include:

- Continued shift towards pay-as-you-go funding of capital needs for schools and county general fund operations
- Updated Debt Policy and taking additional steps to reduce debt
- Renovation of Senior Center
- Partnering with District Attorney General to establish a Family Justice Center
- Continued modernization and relocation of convenience centers
- Partnering with Tennessee College of Applied Technology, Roane State Community College, and SL Tennessee to open a new Workforce Center
- Growing regional partnerships with counties around the East TN region
- Continued work with municipal governments to find areas of partnership
- ADA Improvements in both school and general government facilities, as well as ADA compliant website development
- Energy efficiency upgrades of government facilities
- Improving security in government facilities including construction of new courthouse entrance

#### Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Anderson County for its Annual Financial Report for the fiscal year ended June 30, 2020. This was the twenty-fifth consecutive year that Anderson County achieved this prestigious award. To be awarded a Certificate of Achievement, the county must publish an easily readable and efficiently organized Annual Financial Report that satisfies Generally Accepted Accounting Principles (GAAP) and applicable legal requirements.

The Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current Annual Comprehensive Financial Report continues to conform to the high standards of the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting this report to the GFOA to determine its eligibility for another certificate.

Also, Anderson County received the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its fiscal year 2020 annual condensed financial report. To receive this award, a government unit must publish a PAFR, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

The preparation of this Annual Comprehensive Financial Report would not have been possible without the skill, effort and dedication of the entire Finance Department. I would like to extend my sincerest gratitude to Katherine Ajmeri, Randy Walters, Lydia Beckwith, Kayla Childress, Royden Crocker, Karen Holbrook, Paul Richardson, and Peyton Webb. I would also like to thank the staff of

the county's Information Technology Department for keeping our accounting systems secure and operational. Additionally, I want to acknowledge and thank our audit team from State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit for their work and guidance supporting the preparation of this report. Finally, I wish to express my appreciation to the County Mayor and Board of County Commissioners for their interest, support, and leadership in the financial condition and operations of the county.

Sincerely,

totorok She

Robert J. Holbrook Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

# Anderson County Tennessee

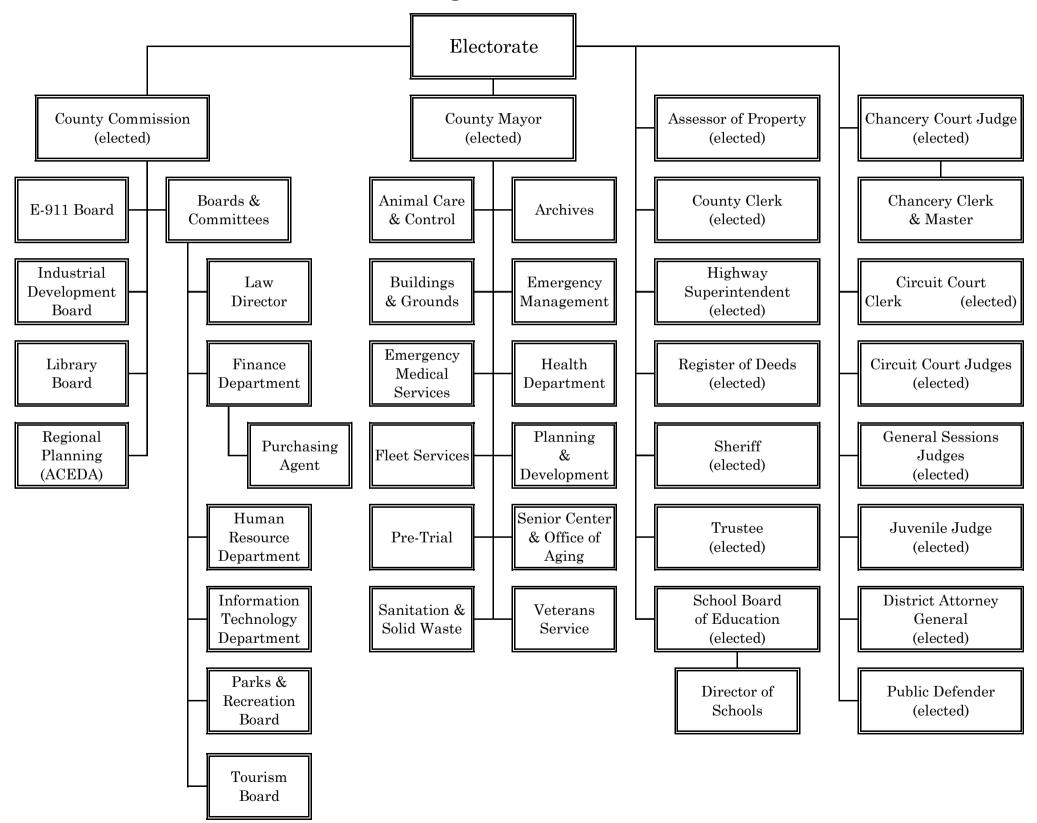
For its Comprehensive Annual Financial Report For the Fiscal Year Ended

June 30, 2020

Christophen P. Morrill

Executive Director/CEO

### Anderson County, Tennessee Organization Chart



Anderson County Officials June 30, 2021

#### Officials

Theresa Frank, County Mayor Gary Long, Highway Superintendent Dr. Tim Parrott, Director of Schools Regina Copeland, Trustee Johnny Alley, Assessor of Property Jeff Cole, County Clerk Rex Lynch, Circuit, General Sessions, and Juvenile Courts Clerk Harold Cousins, Jr., Clerk and Master Tim Shelton, Register of Deeds Russell Barker, Sheriff Robby Holbrook, Finance Director

#### **Board of County Commissioners**

Tracy Wandell, Chairman Robert Jameson Jerry Creasey Catherine Denenberg Chuck Fritts Tim Isbel Robert McKamey Steve Mead

#### **Financial Management Committee**

Phil Yager, Chairman Dr. Tim Parrott, Director of Schools Theresa Frank, County Mayor Gary Long, Highway Superintendent Rick Meredith Theresa Scott Bob Smallridge Shain Vowell Denver Waddell Josh Anderson Jerry White Phil Yager

Tim Isbel Rick Meredith Chuck Fritts

## Anderson County Officials (Cont.)

#### **Board of Education**

Dr. John Burrell, Chairman Don Bell Dail Cantrell Scott Gillenwaters

#### Audit Committee

Steve Mead, Chairman Gail Cook Catherine Denenberg Theresa Scott Glenda Langenberg Andy McKamey Teresa Portwood Jo Williams

Chuck Fritts Bob Smallridge Josh Anderson

FINANCIAL SECTION



JASON E. MUMPOWER Comptroller

#### Independent Auditor's Report

Anderson County Mayor and Board of County Commissioners Anderson 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 Anderson County, Tennessee, as of and for the year ended June 30, 2021, 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 did not audit the financial statements of the discretely presented Anderson County Emergency Communications District, which represent 2.2 percent, 2.8 percent, and 0.8 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We also did not audit the financial statements of the Internal School Fund of the Anderson County School Department (a discretely presented component unit), which represent 1.7 percent, 2.2 percent, and 2.8 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Anderson County Emergency Communications District and the Internal School Fund of the discretely presented Anderson County School Department is based solely on the reports of the other auditors. 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, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Ambulance Service, 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., Anderson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. GASB 84 defines what is meant by fiduciary activities. It establishes the four types of fiduciary funds for reporting purposes. In addition, GASB 84 changes the title of "Agency" Funds to "Custodial" Funds and requires that Custodial Funds, unlike Agency Funds, should present fund net position. Our opinion is not modified with respect to this matter.

#### Emphasis of Matter

We draw attention to Note I.D.11., to the financial statements, which describes a restatement to the beginning Custodial Funds net position totaling \$2,101,868 on the Statement of Changes in Net Position – Fiduciary Funds and a restatement to the discretely presented Anderson County School Department's beginning net position totaling \$1,520,899 on the Government-wide Statement of Activities. These restatements were necessary because of the transitional requirements of GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

#### **Other Matters**

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the county's net pension liability (asset) and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability (asset), and schedules of county and school changes in the total other postemployment benefits liability and related ratios, as listed in the table of contents, 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 Anderson County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Anderson County School Department (a discretely presented component unit), miscellaneous schedules and other information such as the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Anderson County School Department (a discretely presented component unit), schedule of expenditures of federal awards, 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 by us and by other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Anderson County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2021, on our consideration of Anderson 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Anderson County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Anderson County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower Comptroller of the Treasury Nashville, Tennessee

November 12, 2021

JEM/tg

#### Anderson County, Tennessee Management's Discussion and Analysis For the Year Ended June 30, 2021

As management of Anderson County, Tennessee, we offer readers of Anderson County's financial statements, this narrative overview and analysis of the financial activities of Anderson County for the year ended June 30, 2021. We encourage readers to consider this information in conjunction with additional information furnished in the letter of transmittal in the introductory section of this report.

#### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of Anderson County Primary Government exceeded liabilities and deferred inflows at the end of the fiscal year by \$18,640,027 (net position). Of this amount, a negative \$13,529,299 represents unrestricted net position. The reason for the negative amount will be addressed later in this narrative.
- Anderson County's previous year net position of \$6,480,107 increased \$12,159,920 to a June 30, 2021 balance of \$18,640,027. This increase represents a 187.6% increase from the previous year. The primary reasons for this change include increased Local Option Sales Tax collections, Covid-19 related grant revenues, and management's ability to control expenditures.
- At the end of the fiscal year, Anderson County's governmental funds reported total combined fund balances of \$28,514,550, an increase of \$1,991,986 in comparison with the prior year. Approximately 38.3% of this amount, or \$10,912,239 is available for spending at the county's discretion (*unassigned fund balance*).
- At the end of the fiscal year, unrestricted fund balance (the total of the *committed*, *assigned* and *unassigned* components of *fund balance*) for the General Fund was \$15,958,902 or approximately 55.5% of total General Fund expenditures of \$28,756,682.
- Anderson County's total outstanding long-term debt for governmental activities decreased \$4,016,206, or approximately 6.9%, during the fiscal year.

#### OVERVIEW OF THE FINANCIAL REPORT

The discussion and analysis provided here are intended to serve as an introduction to Anderson County's basic financial statements. Anderson County's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements.

**Government-wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of Anderson County's finances in a manner similar to a private-sector business.

The government-wide financial statements include not only Anderson County government itself (known as the *primary government*), but also a legally separate school system for which the Anderson County government is financially accountable. These statements also include a legally separate Anderson County Emergency Communications District (E-911). Financial information for these component units is reported separately from the financial information presented for the primary government itself. Footnotes applicable to both the primary government and the discretely presented school department are included in various footnote sections.

The *statement of net position* (Exhibit A) presents information on all of Anderson County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Anderson County is improving or declining. Table 2 in the Statistical Section provides a comparison of the net position for each fiscal year starting with 2012.

The *statement of activities* (Exhibit B) presents information showing changes to Anderson County's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Table 2 in the Statistical Section provides a comparison of Expenses, Program Revenue, and General Revenue and Other Changes in Net Position on an annual basis for each fiscal year starting with 2012.

The government-wide financial statements distinguish functions of Anderson County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Anderson County include general government, finance; administration of justice; public safety; public health and welfare; social, cultural and recreational services; agricultural and natural resources; emergency medical services/ambulance; highway/public works; interest on long-term debt, and education.

The county does not currently have any functions that are classified as business-type activities.

**Fund Financial Statements.** A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Anderson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the county can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds.* Management used *governmental funds* to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well

as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Anderson County maintains thirteen individual governmental funds. Information for the three funds that are considered major funds is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances. These three funds are the General Fund, the Ambulance Service Fund (a major Special Revenue fund), and the Highway/Public Works fund (a major Special Revenue fund). Data from the other ten governmental funds are combined into a single aggregated presentation. Individual data relating to each of the non-major governmental funds is provided in the form of combining and individual fund financial statements and schedules of this report.

The discretely presented component unit (DPCU) School Department maintains six individual governmental funds. The General Purpose School is considered a major fund with the remaining five funds combined into a single, aggregated amount with detail provided in the combining and individual fund financial statements and schedules.

Anderson County adopts an annually appropriated budget for each of the primary government's governmental funds. The basic financial statement section includes the budgets for the General Fund, the Ambulance Service Fund, and the Highway/Public Works Fund. The budgets for other governmental funds are presented in the Non-major Governmental Funds section of this report. Budgets for each fund of the discretely presented component unit (DPCU) School Department are presented in the Component Unit section of this report.

Budgetary comparison statements have been provided for these funds, and other funds, to demonstrate compliance with their budgets. All budget statements reflect that total expenditures and encumbrances were held within total appropriations for each fund.

The basic governmental fund financial statements can be found in Exhibits C-1 through C-7 of this report.

**Proprietary Funds.** Proprietary funds are used to account for activities where the emphasis is placed on net income determination. There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The county does not currently have any business-type activities. Internal service funds are accounting devices used to accumulate and allocate costs internally among various county

functions. The county has one internal service fund utilized to account for employee health insurance related activities. Because the internal service fund benefits governmental functions, its assets and liabilities have been included with governmental activities in the government-wide financial statements and are presented separately in the fund financial statements.

The proprietary fund financial statements can be found in Exhibits D-1 through D-3 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are *not* available to support Anderson County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The county's fiduciary funds consist of the Cities' Sales Tax, Clinton School Average Daily Attendance Tax, Oak Ridge School Average Daily Attendance Tax, Constitutional Officers – Custodial, Judicial District Drug, and District Attorney General Funds, which are combined into custodial funds on the fiduciary fund's financial statements.

The basic fiduciary funds financial statements can be found on Exhibit E-1 and E-2 of this report. Exhibit H-1 and H-2 will provide additional details pertaining to financial activities on each of these fiduciary funds.

**Notes to the Financial Statements.** The notes to the financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. Page references for the notes can be found on "The Index and Notes to the Financial Statements" following the Basic Financial Statements of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report presents required information concerning pension and other post-employment benefits (OPEB). This information is presented in the Required Supplementary Information Section of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the required supplementary information. Page references for combining and individual fund statements and schedules can be found in the table of contents.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position (surplus or deficit) may serve as a useful indicator of a government's financial position. In the case of Anderson County, assets and deferred outflows exceeded liabilities and deferred inflows by \$18,640,027 at the close of the most recent fiscal year. The Constitution of the State of Tennessee authorizes the local legislative body to issue debt. Therefore, whenever the Anderson County Board of Education requires additional money to fund school construction and equipment, Anderson County must issue the related debt. As of June 30, 2021 Anderson County had outstanding debt totaling \$54,199,017. Of

the county's total outstanding debt, \$31,732,017, or approximately 58.5% is for the benefit of the Anderson County Board of Education. This debt will be paid from the Rural School Debt Service and Education Debt Service Funds by contributions from the Anderson County School Department and other local revenue (property taxes and interest earned on investments), as authorized by the Anderson County Board of Commissioners.

#### Anderson County's Statement of Net Position - Primary Government

	Governmental Activities			
	2021	2020		
Current and Other Assets	\$ 58,214,858 \$	55,367,112		
Capital Assets	43,921,208	39,048,033		
Total Assets	<u>\$ 102,136,066</u> \$	94,415,145		
Total Deferred Outflows of Resources	\$ 2,384,796 \$	2,632,127		
Current Liabilities	\$ 2,826,907 \$	3,132,372		
Long Term Liabilities	61,402,897	65,566,385		
Total Liabilities	\$ 64,229,804 \$	68,698,757		
Total Deferred Inflows of Resources	\$ 21,651,031 \$	21,868,408		
Net Position				
Net Investment in Capital Assets	\$ 19,635,386 \$	16,972,716		
Restricted	12,533,940	12,025,425		
Unrestricted	(13, 529, 299)	(22,518,034)		
Total Net Position	\$ 18,640,027 \$	6,480,107		
	<u> </u>	, , ,		

	Governmental Activities			
		2021	2020	
Current and Other Assets	\$	49,558,688 \$	43,670,481	
Capital Assets	·	52,889,210	54,156,866	
Total Assets	\$	102,447,898 \$	97,827,347	
	<u> </u>			
Total Deferred Outflows of Resources	\$	7,052,771 \$	6,196,895	
Current Liabilities	\$	2,899,159 \$	2,179,939	
Noncurrent Liabilities		5,381,045	4,777,659	
Total Liabilities	\$	8,280,204 \$	6,957,598	
Total Deferred Inflows of Resources	\$	21,559,094 \$	25,757,370	
Net Position				
Net Investment in Capital Assets	\$	52,889,210 \$	54,156,866	
Restricted		13,199,273	$12,\!545,\!793$	
Unrestricted		13,572,888	4,606,615	
Total Net Position	\$	79,661,371 \$	71,309,274	

#### Anderson County's Statement of Net Position – DPCU School Department

The largest portion of Anderson County's net position is its net investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure less the related outstanding debt used to acquire those assets), of \$19,635,386. The largest portion of the DPCU School Department net position is its net investment in capital assets of \$52,889,210. Both Anderson County and the DPCU School Department use these capital assets to provide a variety of services to citizens. Accordingly, these assets are not available for future spending. Although Anderson County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Anderson County's Net Position totaling \$12,533,940 represents resources that are subject to external restrictions on how they may be used. The restricted total for the DPCU School Department is \$13,199,273.

Anderson County's Governmental Activities Unrestricted Net Position is a negative \$13,529,299. The DPCU School Department's Unrestricted Net Position is \$13,572,888. The negative balance represents non-capital related assets net of Anderson County's Government Activities debt. Both of these amounts are the result of certain capital assets being reflected as part of the Net Investments in Capital Assets in the DPCU School Department. These assets were financed by debt, which is included in the Long Term Liabilities of the Primary Government.

**Governmental Activities.** The net position for governmental activities increased \$12,159,920 from the prior fiscal year balance of \$6,480,107 to a June 30, 2021 balance of \$18,640,027.

Revenues on the government-wide Statement of Activities are broken into two major categories –program revenues and general revenues.

Program revenues are comprised of three types: charges for services to customers, operating grants and contributions (restricted for a specific purpose), and capital grants and contributions (restricted for a specific purpose).

General revenues are all revenues that do not qualify as program revenues and are the largest revenue category. For the county, local taxes are the largest revenue source within this major category. For the DPCU School Department, local taxes, contributions from state and federal government, and various unrestricted grants are the largest revenue sources.

#### Anderson County's Statement of Activities - Primary Government

	Governmental Activities			
		2021		2020
Program Revenues				
Charges for Current Services	\$	$14,\!698,\!025$	\$	14,023,986
<b>Operating Grants and Contributions</b>		6,510,815		4,194,719
<b>Capital Grants and Contributions</b>		943,708		535,788
Total Program Revenue	\$	22,152,548	\$	18,754,493
General Revenues Local Taxes Grants and Contributions Not	\$	26,178,657	\$	24,381,011
<b>Restricted for Specific Programs</b>		7,518,593		5,191,858
Unrestricted Investment Income		35,059		174,606
Miscellaneous Revenue		37,697		59,092
Total General Revenues	\$	33,770,006	\$	29,806,567
Total Revenues	\$	55,922,554	\$	48,561,060

	<u>Governmental Activities</u>			Activities
	2021			2020
Expenses				
General Government	\$	5,518,070	\$	6,517,909
Finance		3,171,245		3,032,878
Administration of Justice		3,310,179		3,136,954
Public Safety		14,532,992		15,282,062
Public Health and Welfare		9,394,781		8,619,020
Social, Cultural, and Recreational				
Services		1,357,703		1,647,002
Agriculture and Natural Resources		241,506		$227,\!895$
Highways		4,450,171		4,971,682
Interest on Long Term Debt		1,785,987		2,339,783
Total Expenses	\$	43,762,634	\$	45,775,185
Increase (Decrease) in Net Position	\$	12,159,920	\$	2,785,875
Net Position, July 1		6,480,107		3,694,232
Net Position, June 30	\$	18,640,027	\$	6,480,107

#### Anderson County's Statement of Activities - Primary Government (Cont.)

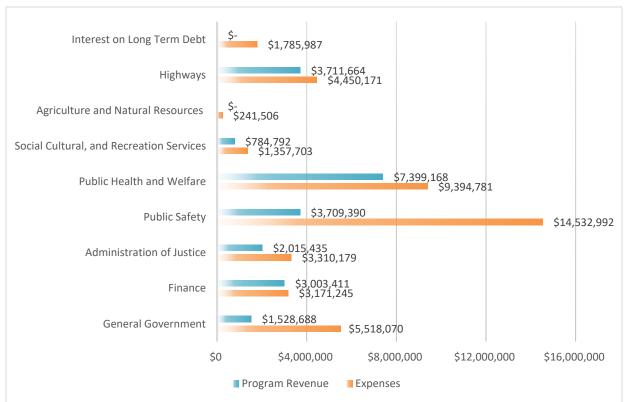
Total Program Revenue increased from the previous year by 3,398,055, and General Revenue increased from the previous year by 3,963,439 for an overall percentage increase of 15.2%.

Total expenses decreased by \$2,012,551 from the previous year, for an overall percentage decrease of 4.4%.

	<u>Governmental Activities</u>				
	2021			2020	
Program Revenues					
Charges for Current Services	\$	523,732	\$	820,639	
<b>Operating Grants and Contributions</b>		19,848,141		12,784,775	
<b>Capital Grants and Contributions</b>		62,084		0	
Total Program Revenue	\$	20,433,957	\$	13,605,414	
General Revenues					
Local Taxes	\$	30,478,424	\$	27,734,273	
State and Federal Unrestricted		34,154,393		34,043,214	
Unrestricted Investment Income		17,690		59,429	
Gain on Investments		87,594		8,733	
Miscellaneous Revenue		84,766		218,080	
Total General Revenues	\$	64,822,867	\$	62,063,729	
Total Revenues	\$	85,256,824	\$	75,669,143	
Expenses					
Education	\$	78,425,626	\$	71,919,442	
Total Expenses	\$	78,425,626	\$	71,919,442	
Increase (Decrease) in Net Position	\$	6,831,198	\$	3,749,701	
Net Position, July 1		71,309,274		67,559,573	
Restatement		1,520,899		0	
Net Position, June 30	\$	79,661,371	\$	71,309,274	

#### Anderson County's Statement of Activities - DPCU School Department

Total revenues increased \$9,587,681 with the majority of the increase coming from Operating Grants and Contributions. The restatement of beginning net position was necessary to reflect the beginning balance of the Internal School Fund, which is presented in the financial statements due to the implementation of GASB Statement 84.



Anderson County Expense and Program Revenue for Governmental Activities

Program expenses exceeded program revenues for governmental activities by \$21,610,086 and was primarily funded with Property Taxes, Local Option Sales Tax, and Grants and Contributions Not Restricted to Specific Programs.

The following chart ranks the expense functions by amount and reflects the percentage of the total expenses of each function.



Expenses for Public Safety, Public Health & Welfare, General Government, and Highways are the largest expense components for Anderson County, which when combined total \$33,896,014, and are approximately 77.5% of total expenses.

#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, Anderson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

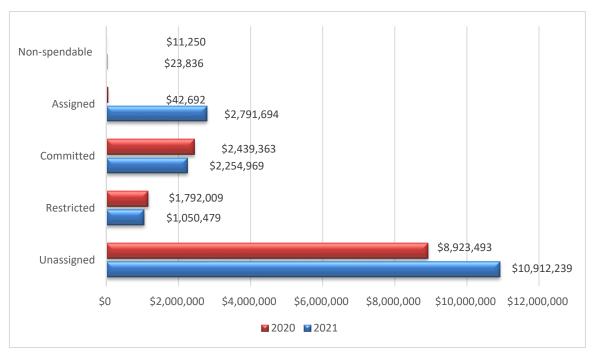
The focus of Anderson County's *governmental funds* is to provide information on the nearterm inflows, outflows and balances of spendable resources. Such information is useful in assessing Anderson County's financing requirements. In particular, *unassigned fund balance* (only reflected in the General Fund unless another fund has a deficit in the fund equity section) may serve as a useful measure of a government's net resources available for discretionary use. This amount represents the portion of fund balance which has not yet been limited to use for a particular purpose by an external party, Anderson County Government itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes.

At June 30, 2021, Anderson County's governmental funds reported combined ending fund balances of \$28,514,550 an increase of \$1,991,986 from the prior year balance of \$26,522,564.

Detailed analysis of the increase in ending fund balance can be found on Exhibit C-3 Statement of Revenues, Expenditures, and Changes in Fund Balance. This increase was the result of Revenues over Expenditures being \$1,899,565 and Other Financing Sources (Uses) being \$92,421.

Approximately 38.3% of the fund balance amount, or \$10,912,239, constitutes *unassigned fund balance* available for spending at the government's discretion. The remainder of fund balance is classified as follows:

- (1) non-spendable (for prepaid items and inventory) \$68,093;
- (2) restricted for particular purposes (for various expenditure functions) \$10,405,583;
- (3) committed for particular purposes (for various expenditures functions) \$ 4,336,941;
- (4) assigned for particular purposes \$2,791,694.



Anderson County General Fund Components of Fund Balance

The General Fund is the chief operating fund of Anderson County. At the end of the current fiscal year, unassigned fund balance increased to \$10,912,239 and the total fund balance increased to \$17,033,217. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures.

#### Anderson County's General Fund Liquidity

	 2021	2020
Total General Fund Expenditures Unassigned Fund Balance to Total	\$ 28,756,682	\$ 27,717,515
General Fund Expenditures	37.9%	32.2%
Total Fund Balance to Total General Fund Expenditures	59.2%	45.4%

#### **Summary of Other Major Funds Fund Balances**

The Ambulance Service Fund balance was \$1,317,150 which was an increase of \$477,728 from the beginning fund balance of \$839,422. Components of the above noted increase were Excess of Revenue over Expenditures of \$45,054 and Other Financing Sources (Uses) of \$432,674 which included the State Direct Appropriation Grant of \$405,850.

The Highway Fund balance of \$5,160,713 increased \$1,322,994 from the beginning fund balance of \$3,837,719. The primary sources of this increase were revenue received from FEMA Disaster Relief of \$245,214 and \$532,181 from a State Aid Project.

The DPCU School Department's main operating fund, the General Purpose School Fund is its only major fund. At the close of fiscal year, the fund balance of this fund was \$15,257,819 with an unassigned balance of \$13,514,555. The other components of fund balance were Restricted of \$992,164, Committed of \$31,993 and Assigned of \$719,107. The balance in this fund increased \$4,402,313 during the fiscal year. The unassigned balance represents 21.9% of current year expenditures.

# **BUDGETARY HIGHLIGHTS**

**Original budget compared to final budget.** During the fiscal year, appropriations to the original budget increased in the General Fund. The following table summarizes these additional appropriations:

	 Original	Amended	Increase (Decrease)
General Fund Appropriations			
General Government	\$ 3,927,178 \$	5,442,452 \$	1,515,274
Finance	3,355,435	3,550,613	195,178
Administration of Justice	3,360,685	3,737,013	376,328
Public Safety	15,335,188	16,683,839	1,348,651
Public Health and Welfare	1,399,916	1,572,966	173,050
Social, Cultural, and Recreational Services	92,919	295,740	202,821
Agriculture and Natural Resources	265,511	266,804	1,293
Other Operations	1,033,147	1,452,525	419,378
Interest on Debt	18,000	0	(18,000)
Capital Projects	0	730,370	730,370
Total	\$ 28,787,979 \$	33,732,322 \$	4,944,343

Either additional revenue from the State of Tennessee, Other Revenues, or the use of beginning fund balance funded these additional expenditures.

#### Final budget compared to actual results of the General Fund.

Actual revenue was \$1,549,782 more than anticipated. Local Taxes revenue of \$1,444,230 was the most significant reason for revenue in excess of budget. At the close of the fiscal year, actual expenditures and encumbrances were \$4,332,644 less than budgetary estimates. Expenditures in the following functions were held below appropriations by amounts in excess of \$300,000:

- \$1,666,211 in Public Safety,
- \$817,852 in General Government,
- \$630,370 in Capital Projects,
- \$390,303 in Public Health and Welfare,
- \$331,536 in Finance, and
- \$318,720 in Administration of Justice

Exhibit C-5 will provide additional details on actual revenue and expenditures functions variances from amended budgets.

#### **Proprietary Fund**

Anderson County's proprietary fund provides the same type of information found in the government-wide financial statements.

#### Net Position of Internal Service Fund

	Proprietary Fund					
		2021	2020			
Employee Health Insurance Fund	\$	1,193,059 \$	5 770,524			

The increase in net position of \$422,435 was primarily the result of management determining that the fund had been adequately funded during past periods. The proprietary fund financial statements are filed as Exhibits D-1 through D-3.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets.** Anderson County's investment in capital assets for its governmental activities as of June 30, 2021 totals \$43,921,208 (net of accumulated depreciation). The investment in capital assets includes land, construction in progress, buildings and improvements, other capital assets (including vehicles and equipment), and infrastructure (highways and bridges). The net increase in capital assets for the current fiscal year was \$4,873,175, or approximately 12.5%.

#### Anderson County's Capital Assets (net of depreciation)

	Governmental A	Activities
	2021	2020
Land	\$ 2,470,802 \$	2,370,802
Construction in Progress	8,081,208	4,292,798
Buildings and Improvements	21,513,739	21,102,458
Infrastructure	4,939,337	$5,\!278,\!264$
Other Capital Assets	6,916,122	6,003,711
Total	\$ 43,921,208 \$	39,048,033

There were significant changes to capital assets in Construction in Progress, which increased \$3,788,410 from last year due to the ESG project and the Courthouse one entrance project. Additional information on Anderson County's capital assets can be found in Note IV.B. to the financial statements.

**Long-term Debt.** At the end of the 2021 fiscal year, Anderson County government had total debt outstanding of \$54,199,017. All debt is backed by the full faith and credit of the government.

# Anderson County's Outstanding Debt

	Governmental Activities							
			2020					
Notes Payable	\$	744,602	\$	1,303,842				
Other Loans Payable		7,654,000		8,394,000				
Bonds Payable		45,525,000		48,155,000				
Capital Lease Payable		275,415		362,381				
Total	\$	54,199,017	\$	58,215,223				

Anderson County's total debt decreased \$4,016,206, or approximately 6.9%, during the current fiscal year. Due to clarification of the terms related to the capital lease reflected above, the 2020 balance has been revised from the previously reported \$29,879 to \$362,381, an increase of \$332,502.

Currently, state statutes do not limit the amount of general obligation debt a government entity may issue. Anderson County's bond rating from Moody's Investor Services was Aa2 as of March 2021.

Additional information on Anderson County government's long-term debt can be found in Exhibits J-1, J-2, and Note IV.G. of this report.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

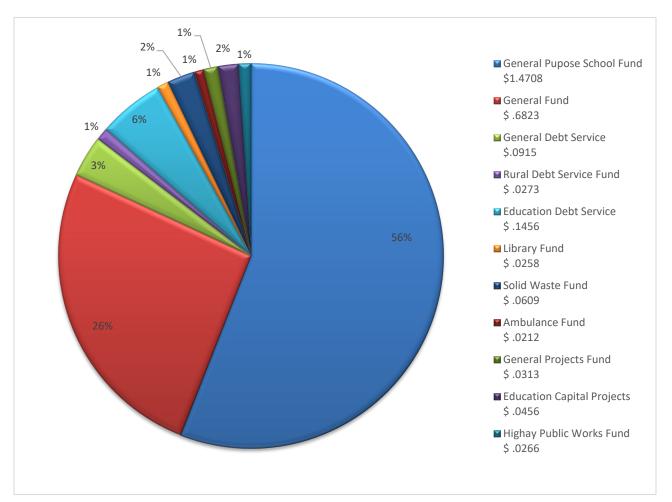
The Statistical Section of this Annual Comprehensive Financial Report provides information that may have an effect on Anderson County operations in the future:

- Table 1 reflects a material increase in the Primary Governmental Net Position.
- Table 2 reflects continued improvement in General Revenue.
- Table 3 reflects continued improvement in the Government Activities Tax Revenue by Source.
- Table 4 reflects stable fund balances in Governmental Funds over the past four years.
- Table 5 reflects primary reasons for the stable fund balances by the detailed breakdown of net changes in fund balances.
- Table 6 details the Tax Revenue by Sources. Although not noted on the face of the table, it indicates an increase each year.
- Table 7 reflects the continued increases in the various appraised and assessed property values for tax purposes. Per controlling state statutes, the State of Tennessee, Division of Property Assessments is charged with performing the task of reviewing and determining the appraised and assessed values for real and personal

property utilized by counties for calculation of tax rate every fifth year. The Division of Property Assessments has accomplished this task on a timely basis. The values reflected for Public Utilities, including railroads, are provided by the State of Tennessee on an annual basis.

- Table 8 reflects the total and allocation of the tax rates for the past ten years. It should be noted that the 2019 tax rate was the first increase since the 2015 tax year and that tax year 2020 was a reappraisal year.
- Table 9 lists the Principal Taxpayers for 2021 as compared to 2012.
- The remaining statistical tables deal with debt capacity, demographic, economic, and operating information. These tables provide additional insight to the readers and users of the financial statements and the accompanying notes to those statements.

The following chart reflects the 2021 tax rate of \$2.6289 and the percentage of the total rate allocated to each fund. The total tax rate remained unchanged from the 2020 rate; however, the allocation for the General Fund was reduced, and the allocations for the Ambulance Fund, and General Capital Projects Fund were increased.



It should be noted that the revenue generated by the tax rate allocated to General Purpose School Fund is split between the Anderson County Discretely Presented School Department, Oak Ridge City ADA Fund, and Clinton City ADA Fund based on the Weighted Average Daily Attendance of students in each school system.

# **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Anderson County's finances for all those with an interest in the government's financial information. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Anderson County Director of Finance, 100 North Main Street, Room 212, Clinton, Tennessee 37716-3625.

# **BASIC FINANCIAL STATEMENTS**

# Exhibit A

# Anderson County, Tennessee Statement of Net Position June 30, 2021

			Componen	ıt Un	its		
		Primary	Anderson		Emergency		
		Government	County		Communi-		
	(	Governmental	School		cations		
		Activities	 Department		District		
ASSETS							
Cash	\$	1,314,107	\$ 2,122,883	\$	1,702,235		
Equity in Pooled Cash and Investments		28,851,778	16,806,084		0		
Inventories		44,257	126,069		0		
Investments		19,742	0		0		
Accounts Receivable		3,022,297	8,502		0		
Allowance for Uncollectible		(1,783,732)	0		0		
Due from Other Governments		1,741,938	4,484,001		0		
Due from Primary Government		0	17,690		0		
Due from Component Units		287,508	0		0		
Property Taxes Receivable		22,322,285	18,570,357		0		
Allowance for Uncollectible Property Taxes		(746, 933)	(621, 504)		0		
Prepaid Items		23,861	1,475		22,206		
Other Current Assets		0	12,225		0		
Restricted Assets:							
Amounts Accumulated for Pension Benefits		0	542,714		0		
Net Pension Asset - Agent Plan		3,117,750	1,716,720		120,423		
Net Pension Asset - Teacher Retirement Plan		0	343,633		0		
Net Pension Asset - Teacher Legacy Pension Plan		0	5,427,839		0		
Capital Assets:							
Assets Not Depreciated:							
Land		2,470,802	865,214		0		
Construction in Progress		8,081,208	135,850		0		
Assets Net of Accumulated Depreciation:							
Buildings and Improvements		$21,\!513,\!739$	49,150,884		0		
Infrastructure		4,939,337	0		0		
Other Capital Assets		6,916,122	 2,737,262		410,173		
Total Assets	\$	102,136,066	\$ 102,447,898	\$	$2,\!255,\!037$		

# Exhibit A

# <u>Anderson County, Tennessee</u> <u>Statement of Net Position (Cont.)</u>

			Componen	nt Units			
	 Primary Government Governmental Activities		Anderson County School Department		Emergency Communi- cations District		
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Charge on Refunding	\$ 400,636	\$	0	\$	0		
Pension Changes in Experience	326,754		399,028		38,651		
Pension Changes in Assumptions	230,355		630,709		0		
Pension Changes in Investment Earnings	420,769		1,471,933		2,848		
Pension Changes in Proportionate Share	0		67,868		0		
Pension Contributions After Measurement Date	926,905		3,090,052		8,071		
OPEB Changes in Experience	8,937		440,585		0		
OPEB Changes in Assumptions	70,440		566, 159		0		
OPEB Changes in Proportionate Share	0		147,305		0		
OPEB Contributions After Measurement Date	 0		239,132		0		
Total Deferred Outflows of Resources	\$ 2,384,796	\$	7,052,771	\$	49,570		
LIABILITIES							
Accounts Payable	\$ 1,488,319	\$	1,555,093	\$	3,206		
Accrued Payroll	503,706		1,397		0		
Accrued Interest Payable	291,785		0		0		
Payroll Deductions Payable	42,113		873,009		0		
Contracts Payable	58,879		57,323		0		
Retainage Payable	0		34,896		0		
Claims and Judgements Payable	0		88,343		0		
Due to Primary Government	0		287,508		0		
Due to Component Units	17,690		0		0		
Due to State of Tennessee	1,848		227		0		
Other Current Liabilities	348,788		1,363		0		
Customer Deposits Payable	43,779		0		0		
Cash Bonds	30,000		0		0		
Noncurrent Liabilities:							
Due Within One Year - Debt	3,763,141		0		0		
Due Within One Year - Other	1,963,388		485,149		0		
Due in More than One Year - Debt	55,102,643		0		0		
Due in More than One Year - Other	 573,725	_	4,895,896	_	0		
Total Liabilities	\$ 64,229,804	\$	8,280,204	\$	3,206		

# Exhibit A

# <u>Anderson County, Tennessee</u> <u>Statement of Net Position (Cont.)</u>

			Componen	t Uni	ts
		Primary	Anderson		Emergency
		Government	County		Communi-
	0	lovernmental	School		cations
		Activities	 Department		District
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	\$	20,737,208	\$ 17,251,526	\$	0
Deferred Credit on Refunding		332,101	0		0
Pension Changes in Experience		$537,\!575$	2,991,725		0
Pension Changes in Proportionate Share		0	73,905		0
OPEB Changes in Experience		44,147	709,094		0
OPEB Changes in Assumptions		0	420,602		0
OPEB Changes in Proportionate Share		0	112,242		0
Total Deferred Inflows of Resources	\$	21,651,031	\$ 21,559,094	\$	0
NET POSITION					
Net Investment in Capital Assets	\$	19,635,386	\$ 52,889,210	\$	410,173
Restricted for:					
General Government		204,782	0		0
Finance		47,573	0		0
Administration of Justice		$393,\!652$	0		0
Public Safety		207,368	0		0
Public Health and Welfare		525,374	0		0
Social, Cultural, and Recreational Services		884,072	0		0
Highway/Public Works		5,391,360	0		0
Debt Service		1,319,281	0		0
Capital Projects		442,728	554,482		0
Education		0	4,613,885		0
Pensions		3,117,750	8,030,906		120,423
Unrestricted		(13, 529, 299)	 13,572,888		1,770,805
Total Net Position	\$	18,640,027	\$ 79,661,371	\$	2,301,401

# Exhibit B

# <u>Anderson County, Tennessee</u> <u>Statement of Activities</u> For the Year Ended June 30, 2021

										Net (Expense)	Rev	enue and Changes	in N	et Position	
										Primary		Component Units			
			Program Revenues							Government		Anderson		Emergency	
						Operating		Capital		Total		County		Communi-	
				Charges for		Grants and		Grants and		Governmental		School		cations	
Functions/Programs		Expenses		Services		Contributions		Contributions		Activities		Department		District	
Primary Government:															
Governmental Activities:															
General Government	\$	5,518,070	\$	1,014,629	\$	$514,\!059$	\$	0	\$	(3,989,382)	\$	0	\$	0	
Finance		3,171,245		3,003,411		0		0		(167, 834)		0		0	
Administration of Justice		3,310,179		1,633,327		382,108		0		(1, 294, 744)		0		0	
Public Safety		$14,\!532,\!992$		1,931,569		1,734,335		43,486		(10, 823, 602)		0		0	
Public Health and Welfare		9,394,781		6,306,424		952,442		140,302		(1,995,613)		0		0	
Social, Cultural, and Recreational Services		1,357,703		684,681		97,761		2,350		(572, 911)		0		0	
Agriculture and Natural Resources		241,506		0		0		0		(241, 506)		0		0	
Highways		4,450,171		123,984		2,830,110		757,570		(738, 507)		0		0	
Debt Service:															
Interest on Long-term Debt		1,785,987		0		0		0		(1,785,987)		0		0	
Total Primary Government	\$	43,762,634	\$	14,698,025	\$	6,510,815	\$	943,708	\$	(21,610,086)	\$	0	\$	0	
Component Units:															
Anderson County School Department	\$	78,425,626	\$	523,732	\$	19,848,141	\$	62,084	\$	0	\$	(57, 991, 669)	\$	0	
Emergency Communications District		477,216		486,540		151,873		0		0	·	0		161,197	
Total Component Units	\$	78,902,842	\$	1,010,272	\$	20,000,014	\$	62,084	\$	0	\$	(57, 991, 669)	\$	161,197	

#### Exhibit B

# Anderson County, Tennessee

Statement of Activities (Cont.)

						<u>Net (Expense)</u> Primary	Rev	enue and Changes Componen		
				Government		Anderson	0 0111	Emergency		
	-		Operating	Capital		Total		County		Communi-
		Charges for	Grants and	Grants and	(	Governmental		School		cations
Functions/Programs	Expenses	Services	Contributions	Contributions		Activities		Department		District
General Revenues:										
Taxes:										
Property Taxes Levied for General Purposes					\$	16,696,159	\$	17,589,343	\$	0
Property Taxes Levied for Debt Service						3,726,862		0		0
Property Taxes Levied for Capital Projects						122,782		0		0
Local Option Sales Taxes						3,187,447		12,886,355		0
Hotel/Motel Tax						423,965		0		0
Litigation Tax						308,090		0		0
Business Tax						1,363,386		0		0
Wholesale Beer Tax						185,017		0		0
Mineral and Coal Severance Tax						127,954		0		0
Gas and Oil Severance Tax						31,772		0		0
Other Local Taxes						5,223		2,726		0
Grants and Contributions Not Restricted to Speci	fic Programs					7,518,593		34,154,393		0
Unrestricted Investment Income						35,059		17,690		17,496
Gain on Investments						0		87,594		0
Miscellaneous						37,697		84,766		0
Total General Revenues and Transfers					\$	33,770,006	\$	64,822,867	\$	17,496
Change in Net Position					\$	12,159,920	\$	6,831,198	\$	178,693
Net Position, July 1, 2020						6,480,107		71,309,274		2,122,708
Restatement - See Note I.D.11						0		1,520,899		0
Net Position, June 30, 2021					\$	18,640,027	\$	79,661,371	\$	2,301,401

# <u>Anderson County, Tennessee</u> <u>Balance Sheet</u> <u>Governmental Funds</u> <u>June 30, 2021</u>

<u>ASSETS</u>	General	Major Funds Ambulance Service	Highway / Public Works	Nonmajor Funds Other Govern- mental Funds	Total Governmental Funds
Cash Equity in Pooled Cash and Investments Inventories Accounts Receivable Allowance for Uncollectibles Due from Other Governments Due from Other Funds Due from Component Units Property Taxes Receivable Allowance for Uncollectible Property Taxes Prepaid Items	$\begin{array}{r} 89,454 \\ 17,467,980 \\ 0 \\ 146,508 \\ 0 \\ 961,154 \\ 84,001 \\ 5,934 \\ 14,685,148 \\ (501,750) \\ 23,836 \end{array}$	5 0 $1,188,2270 2,666,874(1,783,732)0 1,4660 446,407(12,569)0$	$\begin{array}{c} 0 \\ 5,047,845 \\ 44,257 \\ 928 \\ 0 \\ 775,499 \\ 12,656 \\ 6,159 \\ 571,040 \\ (19,112) \\ 0 \end{array}$	57,464 \$ 5,147,726 0 207,987 0 5,285 3,738 0 6,619,690 (213,502) 0	5 146,918 28,851,778 44,257 3,022,297 (1,783,732) 1,741,938 101,861 12,093 22,322,285 (746,933) 23,836
Total Assets	32,962,265 \$	\$ 2,506,673 \$	6,439,272 \$	11,828,388 \$	53,736,598
LIABILITIES					
Accounts Payable\$Accrued PayrollPayroll Deductions PayablePayroll Deductions Payable5Contracts Payable5Due to Other Funds5Due to Component Units5Other Current Liabilities5Customer Deposits Payable5Sales Tax5Cash Bonds5Total Liabilities\$	$\begin{array}{cccc} 776,852 & \$ \\ 355,256 \\ 31,822 \\ 0 \\ 267,859 \\ 0 \\ 33,000 \\ 43,779 \\ 1,848 \\ 30,000 \\ \hline 1,540,416 & \$ \end{array}$	$101,111 \\ 6,317 \\ 0 \\ 47,595 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	$\begin{array}{cccc} 316,496 & \$ \\ 26,738 \\ 2,120 \\ 0 \\ 15,118 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 360,472 & \$ \end{array}$	$\begin{array}{c} 220,416 \\ 20,601 \\ 1,854 \\ 58,879 \\ 110,847 \\ 17,690 \\ 0 \\ 0 \\ 0 \\ 0 \\ 430,287 \end{array}$	$503,706\\42,113\\58,879\\441,419\\17,690\\33,000\\43,779\\1,848\\30,000$

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

	_		Major Funds			Nonmajor Funds	
DEFERRED INFLOWS OF RESOURCES	_	General	Ambulance Service	Highway / Public Works		Other Govern- mental Funds	Total Governmental Funds
Deferred Current Property Taxes Deferred Delinquent Property Taxes Other Deferred/Unavailable Revenue	\$	$\begin{array}{r} 13,\!607,\!181 \\ 547,\!759 \\ 233,\!692 \end{array}$	$\begin{array}{c} 422,794 \\ 10,498 \\ 482,732 \end{array}$	20,384 367,217	-	6,176,747 $8217,8840$	$796,525 \\ 1,083,641$
Total Deferred Inflows of Resources	\$	14,388,632	\$ 916,024	\$ 918,087	\$	6,394,631 \$	\$ 22,617,374
FUND BALANCES							
Nonspendable:							
Inventory	\$	0	\$ 0	\$ 44,257	\$	0 8	\$ 44,257
Prepaid Items		23,836	0	0		0	23,836
Restricted:							
Restricted for General Government		204,782	0	0		0	204,782
Restricted for Finance		$47,\!573$	0	0		0	$47,\!573$
Restricted for Administration of Justice		$393,\!652$	0	0		0	$393,\!652$
Restricted for Public Safety		40,597	0	0		166,771	207,368
Restricted for Public Health and Welfare		210,796	0	0		269,476	480,272
Restricted for Social, Cultural, and Recreational Services		0	0	0		868,106	868,106
Restricted for Highways/Public Works		0	0	5,116,456		0	5,116,456
Restricted for Capital Outlay		153,079	0	0		284,821	437,900
Restricted for Debt Service		0	0	0		$2,\!649,\!474$	$2,\!649,\!474$
Committed:							
Committed for General Government		47,775	0	0		0	47,775
Committed for Finance		235,965	0	0		0	235,965
Committed for Public Safety		500	0	0		8,459	8,959
Committed for Public Health and Welfare		1,865	1,317,150	0		8,055	1,327,070
Committed for Social, Cultural, and Recreational Services		46,822	0	0		91,862	138,684

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

		Major Funds		Nonmajor Funds	
FUND BALANCES (Cont.)	 General	Ambulance Service	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)					
Committed (Cont.):					
Committed for Capital Outlay	\$ 0 \$	0 \$	0 \$	73,010	3 73,010
Committed for Debt Service	0	0	0	583,436	583,436
Committed for Capital Projects	1,343,348	0	0	0	1,343,348
Committed for Other Purposes	$578,\!694$	0	0	0	$578,\!694$
Assigned:					
Assigned for General Government	419,006	0	0	0	419,006
Assigned for Administration of Justice	2,244	0	0	0	2,244
Assigned for Public Safety	320,444	0	0	0	320,444
Assigned for Public Health and Welfare	50,000	0	0	0	50,000
Assigned for Capital Projects	2,000,000	0	0	0	2,000,000
Unassigned	 10,912,239	0	0	0	10,912,239
Total Fund Balances	\$ 17,033,217 \$	1,317,150 \$	5,160,713 \$	5,003,470	8 28,514,550
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,962,265 \$	2,506,673 \$	6,439,272 \$	11,828,388	53,736,598

<u>Anderson County, Tennessee</u> <u>Reconciliation of the Balance Sheet of Governmental Funds</u> <u>to the Statement of Net Position</u> <u>June 30, 2021</u>

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)		\$ 28,514,550
<ul> <li>(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. Add: land</li> <li>Add: construction in progress</li> <li>Add: buildings and improvements net of accumulated depreciation</li> <li>Add: infrastructure net of accumulated depreciation</li> <li>Add: other capital assets net of accumulated depreciation</li> </ul>	\$ 2,470,802 8,081,208 21,475,327 4,939,337 6,916,122	43,882,796
<ul> <li>(2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.</li> <li>Add: capital assets</li> <li>Add: current assets</li> <li>Less: liabilities</li> </ul>	\$ 38,412 1,526,514 (371,867)	1,193,059
<ul> <li>(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. <ul> <li>Less: notes payable</li> <li>Less: other loans payable</li> <li>Less: bonds payable</li> <li>Less: capital lease payable</li> <li>Add: deferred charge on refunding</li> <li>Less: deferred credit on refunding</li> <li>Add: debt to be contributed by the school department</li> <li>Less: net OPEB liability</li> <li>Less: compensated absences payable</li> <li>Less: accrued interest on bonds, notes, and other loans</li> <li>Less: claims and judgments payable</li> </ul> </li> </ul>	\$ (744,602) (7,654,000) (45,525,000) (275,415) 400,636 (332,101) 275,415 (4,666,767) (535,652) (761,461) (291,785) (1,240,000)	(61,350,732)
<ul> <li>(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.</li> <li>Add: deferred outflows of resources related to pensions</li> <li>Less: deferred inflows of resources related to OPEB</li> <li>Less: deferred inflows of resources related to OPEB</li> </ul>	\$ $1,904,783 \\ (537,575) \\ 79,377 \\ (44,147)$	1,402,438
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		3,117,750
(6) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		 1,880,166
Net position of governmental activities (Exhibit A)		\$ 18,640,027

# <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Governmental Funds</u> For the Year Ended June 30, 2021

For the Year Ended June 30, 2021						
			Major Funds		Nonmajor Funds	
	_	General	Ambulance Service	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>						
Local Taxes	\$	20,781,132 \$	263,111 \$	1,771,024 \$	5,932,507 \$	28,747,774
Licenses and Permits	Ŷ	404,540	<b>1</b> 00,111 ¢	0	188,344	592,884
Fines, Forfeitures, and Penalties		354,313	0	ů 0	25,586	379,899
Charges for Current Services		727,260	5,181,727	0	695,956	6,604,943
Other Local Revenues		725,699	4,288	131,370	25,288	886,645
Fees Received From County Officials		4,633,303	0	0	0	4,633,303
State of Tennessee		4,351,824	6,174	3,340,745	88,942	7,787,685
Federal Government		1,810,508	1,049,775	212,077	76,308	3,148,668
Other Governments and Citizens Groups		164,873	4,183	0	2,757,519	2,926,575
Total Revenues	\$	33,953,452 \$	6,509,258 \$	5,455,216 \$	9,790,450 \$	55,708,376
Expenditures						
Current:						
General Government	\$	4,237,564 \$	0 \$	0 \$	0 \$	4,237,564
Finance		3,219,077	0	0	0	3,219,077
Administration of Justice		3,416,049	0	0	0	3,416,049
Public Safety		14,782,184	0	0	50,191	14,832,375
Public Health and Welfare		1,182,663	6,395,278	0	1,831,510	9,409,451
Social, Cultural, and Recreational Services		267,291	0	0	838,952	1,106,243
Agriculture and Natural Resources		245,539	0	0	0	$245{,}539$
Other Operations		1,306,315	0	0	397,800	1,704,115
Highways		0	0	4,133,345	0	4,133,345
Debt Service:						
Principal on Debt		0	67,000	0	3,949,206	4,016,206
Interest on Debt		0	1,926	0	2,178,725	2,180,651
Other Debt Service		0	0	0	84,402	84,402

# <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Governmental Funds (Cont.)</u>

			Major Funds		Nonmajor Funds	
		General	Ambulance Service	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
Expenditures (Cont.)						
Capital Projects	\$	100,000 \$	0 \$		5,123,794 \$	
Total Expenditures	\$	28,756,682 \$	6,464,204 \$	4,133,345 \$	14,454,580 \$	53,808,811
Excess (Deficiency) of Revenues						
Over Expenditures	\$	5,196,770 \$	45,054 \$	1,321,871 \$	(4,664,130) \$	1,899,565
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	\$	40,634 \$	4,026 \$	0 \$	0 \$	44,660
Insurance Recovery		23,840	22,798	1,123	0	47,761
Transfers In		0	405,850	0	600,500	1,006,350
Transfers Out		(806, 350)	0	0	(200,000)	(1,006,350)
Total Other Financing Sources (Uses)	\$	(741,876) \$	432,674 \$	1,123 \$	400,500 \$	92,421
Net Change in Fund Balances	\$	4,454,894 \$	477,728 \$	1,322,994 \$	(4,263,630) \$	1,991,986
Fund Balance, July 1, 2020	Ψ	12,578,323	839,422	3,837,719	9,267,100	26,522,564
Fund Balance, June 30, 2021	\$	17,033,217 \$	1,317,150 \$	5,160,713 \$	5,003,470 \$	28,514,550

<u>Anderson County, Tennessee</u>
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, 2021

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

(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 expenses. The difference between capital outlays and depreciation expenses. The difference between capital assets (regultal assets purchased in the current period Less: current year depreciation expense included in internal service fund operations. Item (6) below       \$ 7.057, 799 (2,177, 331)         Add: current year depreciation expense included in internal service fund operations. Item (6) below       \$ 2,619       4,883,087         (2)       The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position. Less: book value of capital assets disposed       (7,293)         (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, 2020       \$ 1,880,166 (1,690,413)       189,753         (4)       The issuance of long-term debt (e.g., bonds, notes, other lons, leases) provides current financial resources to governmental funds, while the repayment of the principal of Dong-term debt consumes the current of activities. This amount is the effect of these differences in the transaction however, has any effect on net position. Also, governmental funds, while the transaction however, has any effect on net position. Also, governmental funds, while the transaction however, has any effect on net position capital leases       \$ 559,240         Add: crincipal of Dong-term debt consumes the current financial resources of governmental funds, while t	(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       \$ 7,057,799         Less: current-year depreciation expense       (2,177,331)       Add: current year depreciation expense       (2,177,331)         Add: current year depreciation expense       (2,177,331)       (2,177,331)       (2,177,331)         (2)       The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.       2,619       4,         (2)       The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.       3,180,166         Less: book value of capital assets disposed       (3)       8 1,880,166       (1,690,413)         (4)       The issuance of long-term debt des consumes the current franacial resources of governmental funds, while the repayment of the principal of long-term debt and thus. Nichter transaction however, has any effect on net position. Also, governmental funds report the effect of activities. This amount is the effect of these differences in the treatment of activities. This amount is the effect of these differences in the treatment of activities. This amount is the school department for capital leases       \$ 559,240         Add: principal payments on ontete       \$ 1,740,000 <t< th=""><th>,991,986</th><th>1,99</th><th>\$</th><th></th><th>t change in fund balances - total governmental funds (Exhibit C-3)</th><th>Net</th></t<>	,991,986	1,99	\$		t change in fund balances - total governmental funds (Exhibit C-3)	Net
Add: current year depreciation expense included in internal service fund       2.619       4,883,087         (2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.       (7,293)         (3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.       (7,293)         (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) 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 transaction however, has any effect on net position. Also, governmental funds. Neither transaction however, has any effect on net position. Also, governmental funds. Sci0000 Add: principal payments on ontes       \$ 559,240         Add: charge in unamortized premium on debt issuances       \$ 630,000         Add: charge in unamortized premium on debt issuances       \$ 68,666         Less: change in deferred charge on refunding       \$ 1,239         (5) Some expenses reported in the statement for activities do not require the use of current financial resources and therefore are not reported as exponditures in the governmental funds.       \$ 12,239         Change in ofPEE hiability       \$ 11,179       \$ 4	Add: current year depreciation expense included in internal service fund operations - item (6) below       2,619       4.         (2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position. Less: book value of capital assets disposed       (3)         (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, 2020       § 1,880,166         (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) 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 long-term debt and related items. Add: principal payments on notes       § 559,240         Add: principal payments on other loans       740,000         Add: principal payments on other loans       2,630,000         Add: principal payments on cole payments on cleares       447,681         Less: contributions from the school department for capital leases       68,966         Add: change in unamortized premium on debt issuances       447,681         Less: contributions from the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.       8         Change in deferred outflows related to pensions       747,749 <td></td> <td></td> <td></td> <td></td> <td>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</td> <td></td>					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	
(sales, trade-ins, and donations) is to decrease net position.       (7,293)         (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, 2021       \$ 1,880,166         Less: deferred delinquent property taxes and other deferred June 30, 2020       \$ 1,880,166       I.690,413)       189,753         (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources of governmental funds, while the repayment of the principal of long-term debt 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.       \$ 559,240         Add: principal payments on obods       \$ 2,630,000       Add: principal payments on bonds       \$ 2,630,000         Add: principal payments on bonds       \$ 2,630,000       Add: formamotized premium on debt issuances       \$ 447,681         Less: contributions from the school department for capital leases       \$ (86,966)       \$ 2,5630         Less: contributions from the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.       \$ 12,239         (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.       \$ 2,36,007 </td <td>(sales, trade-ins, and donations) is to decrease net position.         Less: book value of capital assets disposed         (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, 2021       \$ 1,880,166         Less: deferred delinquent property taxes and other deferred June 30, 2020       \$ 1,690,413         (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to 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.       \$ 4dd: principal payments on notes       \$ 559,240         Add: principal payments on capital leases       86,0966       Add: principal payments on capital leases       86,0966         Add: change in unamortized premium on debt issuances       447,681       Less: change in deferred credit on refunding       54,749       4,         (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.       \$ 12,239       Change in deferred outflows related to pensions       \$ 12,239         (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 go</td> <td>,883,087</td> <td>4,88</td> <td></td> <td></td> <td>Add: current year depreciation expense included in internal service fund</td> <td></td>	(sales, trade-ins, and donations) is to decrease net position.         Less: book value of capital assets disposed         (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, 2021       \$ 1,880,166         Less: deferred delinquent property taxes and other deferred June 30, 2020       \$ 1,690,413         (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to 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.       \$ 4dd: principal payments on notes       \$ 559,240         Add: principal payments on capital leases       86,0966       Add: principal payments on capital leases       86,0966         Add: change in unamortized premium on debt issuances       447,681       Less: change in deferred credit on refunding       54,749       4,         (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.       \$ 12,239       Change in deferred outflows related to pensions       \$ 12,239         (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 go	,883,087	4,88			Add: current year depreciation expense included in internal service fund	
financial resources are not reported as revenues in the funds.       Add: deferred delinquent property taxes and other deferred June 30, 2020       \$ 1,880,166         Less: deferred delinquent property taxes and other deferred June 30, 2020       \$ 1,880,166         (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases)       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 such the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.       \$ 559,240         Add: principal payments on ontes       \$ 559,240         Add: principal payments on other loans       2,630,000         Add: principal payments on capital leases       \$ 80,966         Add: principal payments on capital leases       \$ 80,966         Add: change in unamortized premium on debt issuances       \$ 447,681         Less: change in deferred credit on refunding       \$ 54,749       \$ 4,396,067         (5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as a sexpenditures in the governmental funds.       \$ 12,239       \$ 12,239         Change in acrued interest payable       \$ 12,239       \$ 12,239       \$ 26,6027         Change in deferred outflows related to PEB       \$ 2,910	financial resources are not reported as revenues in the funds.       Add: deferred delinquent property taxes and other deferred June 30, 2021       \$ 1,880,166         Less: deferred delinquent property taxes and other deferred June 30, 2020       \$ 1,880,166         (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases)       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 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.       \$ 559,240         Add: principal payments on other loans       2,630,000         Add: principal payments on bonds       2,630,000         Add: principal payments on bonds       2,630,000         Add: change in unamortized premium on debt issuances       447,681         Less: contributions from the school department for capital leases       (65,966         Less: change in deferred carge on refunding       54,749       4,         (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.       \$ 12,239         Change in net pension asset/liability       (235,000)       (236,027)         Change in deferred outflows related to pensions       (236,027	(7,293)	(			(sales, trade-ins, and donations) is to decrease net position.	(2)
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. Add: principal payments on notes\$ 559,240 740,000 2,630,000 2,630,000 Add: principal payments on capital leases\$ 2,630,000 	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. Add: principal payments on notes\$ 559,240Add: principal payments on other loans740,000Add: principal payments on other loans2,630,000Add: principal payments on capital leases86,966Add: change in unamortized premium on debt issuances447,681Less: contributions from the school department for capital leases(86,966)Less: contributions from the school department for capital leases36,963Add: change in deferred charge on refunding(35,603)Add: change in deferred credit on refunding54,749(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 net pension asset/flability(15,177)Change in net pension asset/flability(295,900)Change in deferred outflows related to pensions741,161Change in deferred inflows related to OPEB5,910Change in deferred	189,753	18			financial resources are not reported as revenues in the funds. Add: deferred delinquent property taxes and other deferred June 30, 2021	(3)
<ul> <li>(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. <ul> <li>Change in accrued interest payable</li> <li>Change in OPEB liability</li> <li>Change in oPEB liability</li> <li>(15,177)</li> <li>Change in deferred outflows related to pensions</li> <li>(236,027)</li> <li>Change in deferred inflows related to oPEB</li> <li>24,299</li> <li>Change in deferred outflows related to OPEB</li> <li>5,910</li> <li>Change in compensated absences payable</li> <li>(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.</li> </ul> </li> </ul>	<ul> <li>(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.</li> <li>Change in accrued interest payable \$ 12,239</li> <li>Change in OPEB liability (15,177)</li> <li>Change in net pension asset/liability (295,900)</li> <li>Change in deferred outflows related to pensions (236,027)</li> <li>Change in deferred inflows related to OPEB 24,299</li> <li>Change in deferred outflows related to OPEB 5,910</li> <li>Change in compensated absences payable (63,974)</li> <li>Change in claims and judgments payable 111,254</li> </ul>				$740,000 \\ 2,630,000 \\ 86,966 \\ 447,681 \\ (86,966)$	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. Add: principal payments on notes Add: principal payments on other loans Add: principal payments on capital leases Add: change in unamortized premium on debt issuances Less: contributions from the school department for capital leases	(4)
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.422,535	employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with				$\begin{array}{r} 54,749\\ \$ 12,239\\ (15,177)\\ (295,900)\\ (236,027)\\ 741,161\\ 24,299\\ 5,910\\ (63,974)\end{array}$	Add: change in deferred credit on refunding 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 Change in OPEB liability Change in net pension asset/liability Change in deferred outflows related to pensions Change in deferred inflows related to oPEB Change in deferred outflows related to OPEB Change in deferred inflows related to OPEB Change in deferred inflows related to OPEB Change in deferred absences payable	(5)
		422.535	42			employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with	(6)
				<b>.</b>			

#### <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>General Fund</u> For the Year Ended June 30, 2021

Planning

Building

**County Buildings** 

Other General Administration

Preservation of Records

Actual Revenues/ Add: Actual Expenditures (GAAP Encumbrances (Budgetary **Budgeted Amounts** Basis) 6/30/2021 Basis) Original Final Revenues Local Taxes 20,781,132 \$ 0 \$ \$ 20,781,132 \$ 19,026,902 \$ 19,336,902 \$ Licenses and Permits 404,540 0 404,540 346,000 346,000 Fines, Forfeitures, and Penalties 354,313 0 354,313 352,250 352,250 727,260 **Charges for Current Services** 727,260 0 570,000 604,300 Other Local Revenues 725,699 0 725,699 594,657 475,494 Fees Received From County Officials 4,633,303 0 4,633,303 4,120,050 4,140,050 State of Tennessee 4,351,824 0 4,351,824 3,518,682 5,161,457 1,810,508 1,810,508 1,759,598 Federal Government 0 397,000 Other Governments and Citizens Groups 164,873 0 164,873 85,000 108,456 **Total Revenues** 33,953,452 \$ 0 \$ 33,953,452 \$ 28,891,378 \$ 32,403,670 \$ Expenditures General Government **County Commission** \$ 279,100 \$ 0 \$ 279,100 \$ 298,113 \$ 307,381 \$ Board of Equalization 3400 34014,488 14,488 Other Boards and Committees 296,127 0 296,127 295,710 465,469 County Mayor/Executive 216,487 0 216,487 225,860 228,195Personnel Office 221,573 0 221,573 215,889 226,163 **County Attorney** 389,169 2,000391,169 329,611 398,614 Election Commission 576,576 576,576 484,120 617,121 0 **Register of Deeds** 399,257 0 399,257 381,534 408,730

52,492 60,195 23,539

1,049,930

1,245,818

377,348

43,000

(Continued)

Variance

with Final Budget -

Positive

(Negative)

1,444,230

58,540

2,063

122,960

131,042

493,253

(809, 633)

50,910

56,417

28,281

14,148

169,342

11,708

4,590

7,445

40,545

9,473

39,795

10,038

313,620

145,328

1,549,782

247,209

32,962

730,670

816,678

31,416

90,344

5,640

5,240

283,812

0

337,553

32,962

736,310

36,656

1,100,490

254,690

43,000

968,421

363,250

# <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>General Fund (Cont.)</u>

		Actual (GAAP Basis)	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted A Original	mounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Finance							
Accounting and Budgeting	\$	539,599	\$ 0 \$	539,599 \$	620,003 \$	627,989 \$	88,390
Purchasing	Ŧ	206,430	0	206,430	235,839	232,546	26,116
Property Assessor's Office		629,072	0	629,072	705,992	716,328	87,256
County Trustee's Office		623,623	0	623,623	654,020	663,292	39,669
County Clerk's Office		824,644	0	824,644	824,743	906,345	81,701
Data Processing		395,709	0	395,709	314,838	404,113	8,404
Administration of Justice		,		,	,	,	,
Circuit Court		1,183,048	0	1,183,048	1,212,300	1,252,303	69,255
Criminal Court		245	0	245	1,550	1,550	1,305
General Sessions Judge		562,067	0	562,067	571,181	574,057	11,990
Drug Court		71,089	0	71,089	78,750	80,043	8,954
Chancery Court		513,710	0	513,710	516,827	526,660	12,950
Juvenile Court		624,946	0	624,946	573,572	728,739	103,793
District Attorney General		280,184	0	280,184	179,331	343,320	63,136
Office of Public Defender		32,012	0	32,012	40,979	41,562	9,550
Judicial Commissioners		762	0	762	2,154	2,154	1,392
Probate Court		1,463	0	1,463	3,500	3,500	2,037
Other Administration of Justice		110,723	0	110,723	123,391	125,975	15,252
Courtroom Security		9,645	2,244	11,889	30,400	30,400	18,511
Victim Assistance Programs		26,155	0	26,155	26,750	26,750	595
Public Safety							
Sheriff's Department		$6,\!635,\!065$	0	6,635,065	5,928,816	6,892,715	$257,\!650$
Jail		6,052,423	0	6,052,423	6,864,377	6,962,606	910,183
Correctional Incentive Program Improvements		65,866	0	65,866	100,449	84,642	18,776
Commissary		28,619	0	28,619	35,000	35,000	6,381

# <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>General Fund (Cont.)</u>

	Actual	Add:	Actual Revenues/ Expenditures			Variance with Final Budget -
	(GAAP Basis)	Encumbrances 6/30/2021	(Budgetary Basis)	Budgeted An Original	Final	Positive (Negative)
	Dasis)	0/30/2021	Dasis)	Original	rmai	(Negative)
Expenditures (Cont.)						
Public Safety (Cont.)						
Civil Defense	\$ 480,739 \$	3 235,444 \$	716,183 \$	697,655 \$	971,648 \$	255,465
Rescue Squad	27,500	0	27,500	27,500	27,500	0
Other Emergency Management	714,894	0	714,894	843,623	862,000	147,106
County Coroner/Medical Examiner	400,000	0	400,000	400,000	400,000	0
Other Public Safety	377,078	0	377,078	437,768	447,728	$70,\!650$
Public Health and Welfare				,	,	,
Local Health Center	167,592	0	167,592	253,745	269,939	102,347
Rabies and Animal Control	270,336	0	270,336	207,139	311,885	41,549
Dental Health Program	373,130	0	373,130	375,146	391,358	18,228
Other Local Health Services	248,119	0	248,119	440,400	476,298	228,179
Appropriation to State	123,486	0	123,486	123,486	123,486	0
Social, Cultural, and Recreational Services				,	,	
Senior Citizens Assistance	264,291	0	264,291	89,919	292,740	28,449
Parks and Fair Boards	3,000	0	3,000	3,000	3,000	0
Agriculture and Natural Resources				,	,	
Agricultural Extension Service	157,408	0	157,408	174,000	174,000	16,592
Soil Conservation	56,142	0	56,142	56,401	$57,\!694$	1,552
Storm Water Management	31,989	0	31,989	35,110	35,110	3,121
Other Operations						
Industrial Development	162,000	0	162,000	162,000	192,668	30,668
Veterans' Services	96,300	0	96,300	93,721	99,360	3,060
Other Charges	502,919	0	502,919	466,500	503,500	581
Contributions to Other Agencies	41,475	0	41,475	100,000	100,000	58,525
COVID-19 Grant #2	233,382	18,272	$251,\!654$	0	275,000	23,346
COVID-19 Grant #3	38,664	0	38,664	0	38,664	0

# <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>General Fund (Cont.)</u>

		Actual (GAAP Basis)	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted A Original	Amounts Final	Variance with Final Budget - Positive (Negative)
<u>Expenditures (Cont.)</u> Other Operations (Cont.)							
COVID-19 Grant #4	\$	11,190	\$ 0 \$	11,190 \$	0 \$	11,190 \$	0
COVID-19 Grant #4 COVID-19 Grant #6	ψ	20,091	φ 0 φ 0	20,091	0 0	20,217	126
Miscellaneous		200,294	0	200,294	210,926	211,926	11,632
Interest on Debt		, -	-		- )	,	,
General Government		0	0	0	18,000	0	0
Capital Projects							
Public Utility Projects		0	0	0	0	630,370	630, 370
Other General Government Projects		100,000	0	100,000	0	100,000	0
Total Expenditures	\$	28,756,682	\$ 642,996 \$	29,399,678 \$	28,787,979 \$	33,732,322 \$	4,332,644
Excess (Deficiency) of Revenues Over Expenditures	\$	5 100 770	\$ (642,996) \$	4,553,774 \$	103,399 \$	(1 220 652) @	5 000 400
Over Expenditures	φ	5,196,770	\$ (642,996) \$	4,005,774 \$	103,399 \$	(1,328,652) \$	5,882,426
Other Financing Sources (Uses)							
Proceeds from Sale of Capital Assets	\$	40,634	\$ 0 \$	40,634 \$	0 \$	28,150 \$	12,484
Insurance Recovery		23,840	0	23,840	0	18,739	5,101
Transfers Out		(806,350)	0	(806,350)	0	(806,350)	0
Total Other Financing Sources	\$	(741,876)	\$ 0 \$	(741,876) \$	0 \$	(759,461) \$	17,585
	<b>.</b>			0.011.000 *	100.000 *	(0.000.110) *	
Net Change in Fund Balance	\$	4,454,894		3,811,898 \$	103,399 \$	(2,088,113) \$	5,900,011
Fund Balance, July 1, 2020		12,578,323	0	12,578,323	12,433,357	12,433,357	144,966
Fund Balance, June 30, 2021	\$	17,033,217	\$ (642,996) \$	16,390,221 \$	12,536,756 \$	10,345,244 \$	6,044,977

#### <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual and Budget</u> <u>Ambulance Service Fund</u> <u>For the Year Ended June 30, 2021</u>

				Budgeted 2	Amounts	Variance with Final Budget - Positive
		Actual		Original	Final	(Negative)
				8		
Revenues						
Local Taxes	\$	263,111	\$	257,831 \$		
Charges for Current Services		5,181,727		5,411,700	5,411,700	(229, 973)
Other Local Revenues		4,288		3,500	3,500	788
State of Tennessee		6,174		0	0	6,174
Federal Government		1,049,775		410,000	410,000	639,775
Other Governments and Citizens Groups		4,183		0	0	4,183
Total Revenues	\$	6,509,258	\$	6,083,031 \$	6,083,031 \$	426,227
Expenditures						
Public Health and Welfare						
Ambulance/Emergency Medical Services	\$	6,395,278	\$	5,947,435 \$	6,567,764 $$$	172,486
Principal on Debt						
General Government		67,000		0	67,000	0
Interest on Debt						
General Government		1,926		0	2,250	324
Other Debt Service		-				
General Government		0		35,250	0	0
Total Expenditures	\$	6,464,204	\$	5,982,685 \$	6,637,014 \$	172,810
Excess (Deficiency) of Revenues						
Over Expenditures	\$	45,054	\$	100,346 \$	(553,983) \$	599,037
over Expenditures	ψ	40,004	ψ	100,040 \$	(000,000) ¢	000,001
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	\$	4,026	\$	0 \$	0 \$	4,026
Insurance Recovery		22,798		0	4,024	18,774
Transfers In		405,850		0	$405,\!850$	0
Total Other Financing Sources	\$	432,674	\$	0 \$	409,874 \$	22,800
Net Change in Fund Balance	\$	477,728	\$	100,346 \$	(144,109) \$	621,837
Fund Balance, July 1, 2020	Ŧ	839,422	т	459,467	459,467	379,955
	ش		ው			
Fund Balance, June 30, 2021	\$	1,317,150	ф	559,813 \$	315,358 \$	1,001,792

#### <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>Highway/Public Works Fund</u> For the Year Ended June 30, 2021

Actual Variance Revenues/ with Final Actual Less: Expenditures Budget -(GAAP **Budgeted Amounts** Positive Encumbrances (Budgetary Basis) 7/1/2020 Basis) Original Final (Negative) Revenues Local Taxes 1,771,024 \$ 0 \$ 1,771,024 \$ 1,163,322 \$ 607,702 \$ 1,123,322 \$ Other Local Revenues 131,370 0 131,370 190,000 190,000 (58, 630)State of Tennessee 3,340,745 0 3,340,745 3,036,967 3,602,285 (261, 540)212,077 212,077 Federal Government 0 212,077 0 0 5,455,216 \$ 4,350,289 \$ 287,532**Total Revenues** 5,455,216 \$ 0 \$ 5,167,684 \$ \$ Expenditures Highways Administration 241,673 \$ 0 \$ \$ 241,673 \$ 313,036 \$ 321,121 \$ 79,448 Highway and Bridge Maintenance 3,040,009 0 3,040,009 2,011,049 3,640,310 600,301 508,889 0 508,889 767,227 1,050,811 541,922 **Operation and Maintenance of Equipment** Other Charges 260,434 0 260,434 251,944 261,944 1,510**Capital** Outlay 82,340 (2,696)79,644 1,405,146 1,405,146 1,325,502**Total Expenditures** 4,133,345 \$ (2,696) \$ 4,130,649 \$ 4,748,402 \$ 6,679,332 \$ 2,548,683 Excess (Deficiency) of Revenues **Over Expenditures** 1,321,871 \$ 2,696 \$ 1,324,567 \$ (398, 113) \$ (1,511,648) \$ 2,836,215 Other Financing Sources (Uses) **Insurance** Recovery 1,123 \$ 0 \$ 1,123 \$ 0 \$ 0 \$ 1,123\$ 1,123 \$ 0 \$ 1,123 \$ 0 \$ **Total Other Financing Sources** 0 \$ 1.123

# <u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>Highway/Public Works Fund (Cont.)</u>

	Actual (GAAP	Less: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted A	mounts	Variance with Final Budget - Positive
	Basis)	7/1/2020	Basis)	Original	Final	(Negative)
Net Change in Fund Balance Fund Balance, July 1, 2020	\$ 1,322,994 3,837,719	\$ 2,696 \$ (2,696)	1,325,690 \$ 3,835,023	(398,113) \$ 3,486,114	(1,511,648) \$ 3,486,114	2,837,338 348,909
Fund Balance, June 30, 2021	\$ 5,160,713	\$ 0 \$	5,160,713 \$	3,088,001 \$	1,974,466 \$	3,186,247

#### Exhibit D-1

#### Anderson County, Tennessee Statement of Net Position Proprietary Fund June 30, 2021

	I	vernmental Activities - ernal Service Fund
ASSETS		ployee Health Insurance Fund
Current Assets: Cash Investments Due from Other Funds Prepaid Items Total Current Assets Noncurrent Assets:	\$	$1,167,189 \\ 19,742 \\ 339,558 \\ \underline{25} \\ 1,526,514 \\ $
Capital Assets: Assets Net of Accumulated Depreciation: Buildings and Improvements Total Noncurrent Assets Total Assets <u>LIABILITIES</u>	\$ \$ \$	$\frac{38,412}{38,412}$ 1,564,926
Current Liabilities: Accounts Payable Other Current Liabilities Total Liabilities	\$	$56,079 \\ 315,788 \\ 371,867$
<u>NET POSITION</u> Net Investment in Capital Assets Unrestricted Total Net Position	\$ \$	$\begin{array}{r} 38,412 \\ 1,154,647 \\ 1,193,059 \end{array}$

#### Exhibit D-2

<u>Anderson County, Tennessee</u> <u>Statement of Revenues, Expenses, and Changes</u> <u>in Net Position</u> <u>Proprietary Fund</u> For the Year Ended June 30, 2021

<u>For the Year Ended June 30, 2021</u>	A Inte Emp	vernmental activities - ernal Service Fund oloyee Health insurance Fund
Operating Revenues	¢	
Charges for Services	\$	4,317,382
Total Operating Revenues	\$	4,317,382
<u>Operating Expenses</u> Communication Other Contracted Services	\$	2,380 379,265
Depreciation		2,619
Other Charges		17,768
Medical and Dental Services		3,122,707
Excess Risk Insurance		370,245
Total Operating Expenses	\$	3,894,984
Operating Income (Loss)	\$	422,398
<u>Nonoperating Revenues (Expenses)</u>		
Investment Income	\$	137
Total Nonoperating Revenues (Expenses)	\$	137
Change in Net Position	\$	422,535
Net Position, July 1, 2020		770,524
Net Position, June, 30, 2021	\$	1,193,059

#### Exhibit D-3

# Anderson County, Tennessee Statement of Cash Flows Proprietary Fund For the Year Ended June 30, 2021

	Governmental Activities - Internal Service Fund	
	Employee Health Insurance Fund	
Cash Flows from Operating Activities Receipts for Self-insurance Premiums Payments to Fiscal Agents Payments to Insurers Receipts for Stop Loss Recovery Receipts for Prescription Drug Rebates Payments for Administrative Costs Payments for Claims	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Net Cash Provided By (Used In) Operating Activities	\$ (93,865)	
<u>Cash Flows from Investing Activities</u> Interest on Investments Net Cash Provided By (Used In) Investing Activities	\$ 109 \$ 109	
Increase (Decrease) in Cash Cash, July 1, 2020	\$ (93,756) 1,260,945	
Cash, June 30, 2021	\$ 1,167,189	
<u>Reconciliation of Net Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u> Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	\$ 422,398	
Depreciation Changes in Assets and Liabilities:	2,619	
(Increase) Decrease in Due from Other Funds (Increase) Decrease in Prepaid Items Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities	(339,558) (25) 54,388 (233,687)	
Net Cash Provided By (Used In) Operating Activities	\$ (93,865)	

#### Exhibit E-1

Anderson County, Tennessee Statement of Net Position Fiduciary Funds June 30, 2021

	Custodial Funds			
ASSETS				
Cash Equity in Pooled Cash and Investments Accounts Receivable Due from Other Governments Property Taxes Receivable Allowance for Uncollectible Property Taxes	$\begin{array}{cccccccc} \$ & 1,733,054 \\ & 1,406,336 \\ & 6,285 \\ & 5,505,848 \\ & 13,983,262 \\ & (467,986) \end{array}$			
Total Assets	\$ 22,166,799			
LIABILITIES				
Accounts Payable Due to Other Taxing Units	\$    2,715 7,092,393			
Total Liabilities	\$ 7,095,108			
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	\$ 12,990,199			
Total Deferred Inflows of Resources	\$ 12,990,199			
NET POSITION				
Restricted For Individuals, Organizations and Other Governments	\$ 2,081,492			
Total Net Position	\$ 2,081,492			

#### Exhibit E-2

<u>Anderson County, Tennessee</u> <u>Statement of Changes in Net Position</u> <u>Fiduciary Funds</u> <u>For the Year Ended June 30, 2021</u>

	 Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments ADA - Educational Funds Collected for Cities Fines/Fees and Other Collections Drug Task Force Collections District Attorney General Collections Total Additions	\$ $19,949,676 \\23,184,113 \\13,588,029 \\131,894 \\5,342 \\56,859,054$
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments Payments to City School Systems Payments to State Payments to Individuals and Others Payment of Drug Task Force Expenses Payment of District Attorney General Expenses Total Deductions	\$ $19,949,676 \\23,184,113 \\11,153,376 \\2,420,174 \\168,822 \\3,269 \\56,879,430$
Net Increase (Decrease) in Fiduciary in Net Position Net Position, July 1, 2020 Restatement - See Note I.D.11 Net Position, June 30, 2021	\$ $(20,376) \\ 0 \\ 2,101,868 \\ 2,081,492$

#### ANDERSON COUNTY, TENNESSEE Index of Notes to the Financial Statements

Note	3	Page(s)
I.	Summary of Significant Accounting Policies	
	A. Reporting Entity	69
	B. Government-wide and Fund Financial Statements	70
	C. Measurement Focus, Basis of Accounting, and Financial	
	Statement Presentation	71
	D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and	
	Net Position/Fund Balance	
	1. Deposits and Investments	74
	2. Receivables and Payables	75
	3. Inventories and Prepaid Items	77
	4. Restricted Assets	77
	5. Capital Assets	77
	6. Deferred Outflows/Inflows of Resources	78
	7. Compensated Absences	79
	8. Long-term Debt and Long-term Obligations	79
	9. Net Position and Fund Balance	80
	10. Minimum Fund Balance Policy	83
	11. Restatements	83
	E. Pension Plans	84
	F. Other Postemployment Benefits (OPEB) Plans	84
II.	<b>Reconciliation of Government-wide and Fund Financial Statements</b>	
	A. Explanation of Certain Differences Between the Governmental Fund	
	Balance Sheet and the Government-wide Statement of Net Position	85
	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	85
III.	Stewardship, Compliance, and Accountability	
	A. Budgetary Information	86
	B. Investigation	87
	C. The School Department Was Required to Make Payments to the IRS	
	Resulting From an Audit	87
	D. Amounts Withheld from Contractor Payments Were Not Deposited Into	
	an Escrow Account	87
IV.	Detailed Notes on All Funds	
	A. Deposits and Investments	87
	B. Capital Assets	92
	C. Construction Commitments	93
	D. Interfund Receivables, Payables, and Transfers	94
	E. Income from Operating Lease Commitments	96
	F. Capital Lease	96
	G. Long-term Debt	97
	H. Long-term Obligations	102
	I. On-Behalf Payments	103

# ANDERSON COUNTY, TENNESSEE Index of Notes to the Financial Statements (Cont.)

Note		Page(s)
V.	Other Information	
	A. Risk Management	104
	B. Accounting Changes	105
	C. Contingent Liabilities	106
	D. Joint Ventures	106
	E. Jointly Governed Organization	107
	F. Retirement Commitments	
	1. Tennessee Consolidated Retirement System (TCRS)	107
	2. Deferred Compensation	125
	G. Other Postemployment Benefits (OPEB)	125
	H. Termination Benefits	134
	I. Office of Central Accounting, Budgeting, and Purchasing	135
	J. Purchasing Laws	135
	K. Subsequent Event	135
VI.	Other Notes - Discretely Presented Anderson County Emergency	
	Communications District	135

#### ANDERSON COUNTY, TENNESSEE NOTES TO THE FINANCIAL STATEMENTS For the Year Ended June 30, 2021

#### I. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

Anderson 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 Anderson County:

#### A. <u>Reporting Entity</u>

Anderson County is a public municipal corporation governed by an elected 16member board. As required by GAAP, these financial statements present Anderson 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 Anderson County School Department operates the public school system in the county, and the voters of Anderson County elect its board. The school department is fiscally dependent on the county because its budget and property tax levy are subject to the county commission's approval. The school department has a financial benefit/burden relationship with the county since all debt issued for school purposes is a liability of the primary government. Also, 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 Anderson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Anderson County, and the Anderson 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 approval of the county commission.

The Anderson 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 Anderson County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Anderson County Emergency Communications District 101 South Main Street, Suite 440 Clinton, Tennessee 37716

**Related Organizations** – The Anderson County Water Authority is a related organization of Anderson County. The county mayor nominates, and the Anderson County Commission confirms the board members, but the county's accountability for the organization does not extend beyond making the appointments.

The Anderson County Industrial Development Board is a related organization of Anderson County. The Anderson County Commission elects the board members, but the county's accountability does not extend beyond making the appointments.

#### B. <u>Government-wide and Fund Financial Statements</u>

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Anderson 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. Anderson County issues all debt for the discretely presented Anderson County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2021.

Separate financial statements are provided for governmental funds, proprietary funds (internal service), and fiduciary funds. Internal service funds are 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. <u>Measurement Focus, Basis of Accounting, and Financial Statement</u> <u>Presentation</u>

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

Fund financial statements of Anderson 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/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Anderson County 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 other than grants to be available if they are collected within 30 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Anderson County considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

Proprietary funds and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The county's fiduciary fund category does not include any trust funds. The category only includes custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement.

Anderson 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.

**Ambulance Service Fund** – This special revenue fund is used to account for the county's ambulance service operations. Fees for services are the foundational revenues of the 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

Additionally, Anderson County reports the following fund types:

**Debt Service Funds** – These funds account for the resources accumulated and payments made for principal and interest on long-term obligation debt of governmental funds.

**Capital Projects Fund** – The General Capital Projects Fund is used to account for and report financial resources that are restricted,

committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**Internal Service Fund** – The Employee Health Insurance Fund is used to account for the county's self-insured employee health program, which serves the primary government. Premiums charged to the various county funds and employee payroll deductions are placed in the Employee Health Insurance Fund for the payment of claims of county employees.

**Custodial Funds** – These funds account for amounts collected in a custodial capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Anderson County, the city school systems' 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 benefit of the Office of District Attorney General.

The discretely presented Anderson 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 Anderson 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 specified purposes other than debt service or capital projects.

**Capital Projects Fund** – The Education Capital Projects Fund is used to account for the receipt of debt issued by Anderson County and contributed to the school department for building construction and renovations.

The school department reports a nonmajor special revenue fund (Internal School Fund) which is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The current year (FY 21) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 20) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at <u>https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html</u>.

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 used to account for the employees' health insurance program. Operating revenues and expenses generally result from providing services in connection with the funds' principal ongoing operations. The principal operating revenues of the county's internal service fund is self-insurance premiums. Operating expenses for the health insurance internal service fund include medical claims, excess risk insurance, and administrative charges.

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

## 1. <u>Deposits and Investments</u>

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; the State Treasurer's Intermediate Term Investment Fund; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service, nonconvertible debt securities of certain federal government sponsored enterprises, and the 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 Anderson 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 investments is credited to various funds based on legal requirements of the budget adopted by the county commission, with the majority of the investment income being assigned to the General, General Purpose School, and the various debt service funds. In addition, investments are held separately by the selfinsurance fund. Anderson 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 amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These polices were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. Compliance with Funding Board polices is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Investment Pool complied with accounting principles generally accepted in the United States of America.

Investments in the State Treasurer's Intermediate Term Investment Fund are reported at amortized cost using a floating net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These polices were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions as prescribed for other funds invested by the state treasurer. Compliance with Funding Board polices is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Intermediate Term Investment Fund complied with accounting principles generally accepted in the United States of America. Anderson County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

All other investments are reported at fair value. Other than the pension stabilization trust discussed in Note IV.A., no investments required to be reported at fair value were held at the balance sheet date.

## 2. <u>Receivables and Payables</u>

Activity between funds for unremitted current collections or that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as due to/from other funds. All ambulance and property taxes receivables are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 1.79 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 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 yearend 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. The balance in the account Other Current Liabilities totaling \$348,788 in the governmental activities Statement of Net Position for the primary government consists of performance bonds of \$33,000 and self-insurance claims of \$315,788. Claims and judgements payable on the Statement of Net Position for the discretely presented school department represents amounts due to the Internal Revenue Service based on an audit as discussed in Note III.C.

Retainage payable represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments in the applicable governmental funds.

## 3. <u>Inventories and Prepaid Items</u>

Inventories of Anderson County and the discretely presented Anderson County School Department are recorded at cost, determined on the first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories are offset in the nonspendable fund balance account in governmental funds.

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. <u>Restricted Assets</u>

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement (TCRS) for the benefit of the discretely presented Anderson County School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Anderson County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Anderson County School Department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

# 5. <u>Capital Assets</u>

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 and an estimated useful life exceeding one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

Property, plant, equipment, 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:

Assets	<u>Years</u>
Building and Improvements Other Capital Assets	20 - 50 5 - 20
Infrastructure	25 - 40

#### 6. <u>Deferred Outflows/Inflows of Resources</u>

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 and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for a deferred charge on refunding, pension and OPEB changes in experience, pension and OPEB changes in assumptions, pension changes in investment earnings, pension and OPEB changes in proportionate share, and employer contributions made to the pension and OPEB plans after the measurement date. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition 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. Deferred inflows of resources represent 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 items are from the following sources: current and delinquent property taxes, deferred credit on refunding, pension and OPEB changes in experience, pension and OPEB changes in proportionate share, OPEB changes in assumptions and various receivables for revenues, which do not meet the availability criteria for governmental funds.

# 7. <u>Compensated Absences</u>

The policies of the county and school department permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the county and the school department do not have policies to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide statements for the county and the discretely presented 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.

# 8. Long-term Debt and Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Debt premiums and discounts are deferred and are amortized over the life of the new debt using the straight-line method. Debt payable is reported net of the applicable debt premium or discount. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

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

### 9. <u>Net Position and Fund Balance</u>

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.

The government-wide Statement of Net Position, Governmental Activities, reports \$12,533,940 of restricted net position, of which \$716,445 is restricted by enabling legislation.

As of June 30, 2021, Anderson County had \$31,732,017 in outstanding debt for capital purposes for the discretely presented Anderson County School Department. This debt is a liability of Anderson County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Anderson County has incurred a liability, significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

For most funds, 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. One exception is the Highway/Public Works Fund for which unrestricted amounts are reduced first, followed by restricted 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 decisionmaking 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 follows a policy requiring all assignments of fund balance to be approved by resolution by the county commission for the primary government and by the Board of Education for the school department. Assigned fund balance in the General Fund primarily represents amounts assigned for capital projects (\$2,000,000) and amounts assigned for encumbrances (\$642,996). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances.

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. These funds are the only governmental funds that report positive unassigned fund balance. However, in governmental funds other than the General and General Purpose School funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned for those purposes, it may be necessary to report a negative unassigned fund balance, which would be a deficit.

Fund/ Function/Purpose	Amount
PRIMARY GOVERNMENT	
General Fund:	
Restricted for General Government:	
Register of Deeds Data Processing	\$ 152,391
Restricted for Administration of Justice:	
Drug Court	85,326
Courthouse Security	177,396
Circuit, Sessions, and Chancery Data Processing	103,381
Sex Offender Registry	27,549
Restricted for Public Health and Welfare:	
Alcohol and Drug Treatment	124,817
Animal Holding Facilities	54,066
Various Grants	31,913
Committed for Finance:	
Property Asessor	178,525
Purchasing - Surplus Property	57,440
Committed for Capital Projects:	
Industrial Land Purchases	1,343,348
Committed for Other Purposes:	
Tennessee College of Applied Technology	237,698
Economic Development	325,996
Governors Direct Appropriation Grant	15,000
Ambulance Service Fund:	
Committed for Public Health and Welfare:	
Ambulance Service	1,317,150
Highway/Public Works Fund:	
Restricted for Highway/Public Works:	
General Highway Purposes	5,116,456

The primary restrictions and commitments of fund balance for the governmental funds are identified below.

Fund/ Function/Purpose	Amount
PRIMARY GOVERNMENT (CONT.)	
Nonmajor Governmental Funds:	
Restricted for Public Health and Welfare:	
Solid Waste/Sanitation	\$ 269,476
Restricted for Social, Cultural, and Recreational Services:	
Public Libraries	328,778
Tourism	539,328
Restricted for Debt Service:	
Principal and Interest on General County Debt	1,358,316
Principal and Interest on Debt Related to Elementary	
Schools	962,429
Principal and Interest on Debt Related to Middle and	
and High Schools	328,729
Committed for Debt Service:	
Principal and Interest on General County Debt	457,737
Principal and Interest on Debt Related to Middle and	
and High Schools	125,699
DISCRETELY PRESENTED SCHOOL DEPARTMENT	
Nonmajor Governmental:	
Restricted for Education:	
Cafeteria Operations	2,020,955
Internal School Funds	1,747,528
Restricted for Capital Projects:	
School Upgrades	554,482
Committed for Education:	
Cash Flow for Federal Programs	375,000

## 10. <u>Minimum Fund Balance Policy</u>

To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance, the county commission adopted a policy establishing a minimum unassigned fund balance level for the General Fund of \$5,500,000. This amount was increased by the county commission in September 2020 from the previous minimum fund balance amount of \$4,500,000. To draw the unassigned fund balance below \$5,500,000 requires two-thirds (2/3) affirmative vote by the board of county commissioners. At June 30, 2021, the unassigned fund balance was \$10,912,239, which is \$5,412,239 above the minimum amount.

### 11. <u>Restatements</u>

Due to the implementation of GASB Statement 84, a special revenue fund (Internal School Fund) is reflected in the financial statements of the discretely presented Anderson County School Department. A restatement of \$1,520,899 has been presented to reflect the beginning balance of this fund. In prior years, the custodial funds had no measurement focus. However, due to the implementation of GASB Statement 84, the beginning net position of these funds have been restated by \$2,101,868 using the economic measurement focus and the accrual basis of accounting.

# E. <u>Pension Plans</u>

# **Primary Government**

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

# **Discretely Presented Anderson County School Department**

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

# F. Other Postemployment Benefit (OPEB) Plans

# Primary Government

Anderson County provides OPEB benefits to its retirees through a self-insured health plan administered by Blue Cross Blue Shield of Tennessee. For reporting purposes, the plan is considered a single-employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by Anderson County. For this purpose, Anderson County recognizes benefit payments when due and payable in accordance with benefit terms. Anderson County's OPEB plan is not administered through a trust.

## **Discretely Presented Anderson County School Department**

Anderson County School Department provides OPEB benefits to its retirees through a state administered public entity risk pool. For reporting purposes, the plan is considered a single-employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented Anderson County School Department. For this purpose, the school department recognizes benefit payments when due and payable in accordance with benefit terms. The school department's OPEB plan is not administered through a trust.

# II. <u>RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL</u> <u>STATEMENTS</u>

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

# Primary Government

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

# Discretely Presented Anderson County School Department

Exhibit I-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide Statement of Net Position.

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

# Primary Government

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

# **Discretely Presented Anderson County School Department**

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

### III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### A. <u>Budgetary Information</u>

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted. 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, Board of Equalization, County Mayor, County Attorney, 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, if any, is presented on the face of each budgetary schedule.

At June 30, 2021, Anderson County and the Anderson County School Department reported the following encumbrances:

Fund	Amount
Primary Government:	
Major Fund:	
General	\$ 642,996
Nonmajor Funds:	
Other Special Revenue	7,000
General Capital Projects	163,046
School Department:	
Major Fund:	
General Purpose School	719,107
Nonmajor Funds:	
School Federal Projects	151,560
Other Education Special Revenue	46,631
Education Capital Projects	286,951

# B. <u>Investigation</u>

An investigation of the Student Services division of the Anderson County School Department by the Comptroller's Division of Investigations is ongoing. Findings, if any, resulting from this investigation will be included in a subsequent report.

## C. <u>The School Department Was Required to Make Payments to the IRS</u> <u>Resulting From an Audit</u>

During the year, the Internal Revenue Service (IRS) conducted an audit of the school department's compliance with federal requirements regarding payments to individuals classified as independent contractors, as well as the classification of certain individuals as independent contractors rather than employees. As a result of the audit, the IRS assessed civil penalties of \$30,780 and the school department was required to pay \$57,562.76 in taxes that should have been withheld from payments made to individuals that met the classification of employees per the IRS guidelines. The required total payment of \$88,342.76, remitted to the IRS on July 27, 2021, is reflected as a liability of the General Purpose School Fund as of June 30, 2021, in the financial statements of this report. Further details can be found in the Findings and Questioned Costs section of this report.

# D. <u>Amounts Withheld from Contractor Payments Were Not Deposited</u> <u>Into an Escrow Account</u>

The finance office did not deposit amounts withheld from contractor payments into an escrow account related to a \$697,914 construction contract for expansion of an elementary school gym. Section 66-34-104, *Tennessee Code Annotated*, requires that funds withheld from contractor payments be deposited into an escrow account with a third-party for contracts of \$500,000 or more.

# IV. <u>DETAILED NOTES ON ALL FUNDS</u>

## A. <u>Deposits and Investments</u>

Anderson County and the Anderson 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 and investments reflected on the balance sheets or statements of net position represent nonpooled amounts held separately by individual funds.

### **Deposits**

**Legal Provisions.** All deposits with financial institutions must be secured by one of three methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 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.

In addition, counties may invest in FDIC insured certificates of deposit. The deposit is first made in a bank or savings and loan association, selected by the government entity, with a branch in the state of Tennessee that is authorized to accept county deposits (the depository bank). The depository bank then arranges for the transfer of the moneys into one or more federally insured banks or savings and loan associations, wherever located (secondary depositories), for the account of the county. In turn, the depository bank receives funds from customers of the secondary depositories equal to or greater than the amount initially invested by the county. The balance of county funds with each secondary depository must not exceed FDIC insurance limits so that all funds are fully insured. Under this program, the trustee must provide the depository bank with a listing of all banks and savings and loan associations holding county funds under the same federal employer identification number (FEIN). To prevent deposits from exceeding FDIC coverage, the depository bank is prohibited from using any of those listed banks or savings and loan associations as secondary depositories. The use of this program must be approved by the county investment committee or finance committee as appropriate for the specific county. Further, the investment committee or finance committee must establish policies and procedures for the investments, including the establishment of controls to ensure that full FDIC insurance coverage is obtained. Service providers used by depositories must be approved by the state treasurer upon concurrence by the commissioner of financial institutions and finance and administration. There are currently only two eligible programs that have been approved by the state treasurer: the Certificate of Deposit Account Registry Service (CDARS) and the Insured Cash Sweep (ICS), which operate through IntraFi Network, LLC.

### **Investments**

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the 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, the State Treasurer's Intermediate Term Investment Fund, and in repurchase agreements. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the State Treasurer's Investment Pool are reported both by the pool and the county at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the Intermediate Term Investment Fund are reported both by the pool and the county at amortized cost using a floating net asset value. Repurchase agreements must be approved by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

**Investment Balances.** As of June 30, 2021, Anderson County had the following investments carried at amortized cost using a Stable Net Asset Value. Pooled investments are held in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Anderson County and the discretely presented Anderson County School Department since both pool their deposits and investments through the county trustee. Nonpooled investments represent amounts held in the Employee Health Insurance Fund (an internal service fund).

#### POOLED INVESTMENTS

Investment	Weighted Average Maturity	Maturities		Amortized Cost
State Treasurer's Investment Pool	1 to 68 days	N/A	\$	2,735,440
NONPOOLED				
	Weighted Average			
Investment	Maturity (days)	Maturities		Amortized Cost
State Treasurer's Investment Pool	1 to 68	N/A	\$	19,742

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statutes limit the maturities of certain investments as previously disclosed. Anderson County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Anderson County has no investment policy that would further limit its investment choices. As of June 30, 2021, Anderson County's investment in the State Treasurer's Investment Pool was unrated.

Further information concerning the legal provisions, investment policies, investment types, and credit risks for the State Treasurer's Investment Pool can be obtained by reviewing the State of Tennessee Consolidated Annual Financial Report at <u>https://www.tn.gov/finance/rd-doa/fa-accfin-ar.html</u>.

### **TCRS Stabilization Trust**

Legal Provisions. The Anderson County School Department is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The school department has placed funds into the irrevocable trust as authorized by statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the school department. The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Anderson County School Department may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

At June 30, 2021, the Anderson County School Department had the following investments held by the trust on its behalf. These funds are recognized as restricted assets in the General Purpose School Fund of the school department.

	Weighted	l	
	Average		
	Maturity		Fair
Investment	(days)	Maturities	Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 168,241
Developed Market International Equity	N/A	N/A	75,980
Emerging Market International Equity	N/A	N/A	21,709
U.S. Fixed Income	N/A	N/A	108,543
Real Estate	N/A	N/A	$54,\!271$
Short-term Securities	N/A	N/A	5,427
NAV - Private Equity and Strategic Lending	N/A	N/A	108,543
Total			\$ 542,714

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

# B. <u>Capital Assets</u>

Capital assets activity for the year ended June 30, 2021, was as follows:

# **Primary Government**

#### **Governmental Activities**

	 Balance 7-1-20	Increases	Decreases	Balance 6-30-21
Capital Assets Not Depreciated:				
Land	\$ 2,370,802	\$ 100,000	\$ 0	\$ 2,470,802
Construction in Progress	4,292,798	4,505,162	(716, 752)	8,081,208
Total Capital Assets	· · · ·	, ,		<u> </u>
Not Depreciated	\$ 6,663,600	\$ 4,605,162	\$ (716, 752)	\$ 10,552,010
Capital Assets Depreciated:				
Buildings and				
Improvements	\$ $34,\!177,\!492$	\$ 1,206,608	\$ (23,082)	\$ 35,361,018
Infrastructure	47,395,715	9,280	0	47,404,995
Other Capital Assets	 16,731,389	1,953,501	(324, 140)	18,360,750
Total Capital Assets				
Depreciated	\$ 98,304,596	\$ 3,169,389	\$ (347, 222)	\$ 101,126,763
Less Accumulated				
Depreciation For:				
Buildings and				
Improvements	\$ 13,075,034	\$ 795,327	\$ (23,082)	\$ 13,847,279
Infrastructure	$42,\!117,\!451$	$348,\!207$	0	42,465,658
Other Capital Assets	 10,727,678	1,033,797	(316, 847)	11,444,628
Total Accumulated				
Depreciation	\$ 65,920,163	\$ 2,177,331	\$ (339,929)	\$ 67,757,565
Total Capital Assets				
Depreciated, Net	\$ 32,384,433	\$ 992,058	\$ (7,293)	\$ 33,369,198
Governmental Activities				
Capital Assets, Net	\$ 39,048,033	\$ 5,597,220	\$ (724,045)	\$ 43,921,208

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

## **Governmental Activities:**

General Government	\$	410,335
Administration of Justice		32,797
Public Safety		801,475
Public Health and Welfare		431,147
Social, Cultural, and Recreational		42,531
Highway/Public Works		459,046
Total Depreciation Expense -		
Governmental Activities	\$ 2	2,177,331

# **Discretely Presented Anderson County School Department**

### **Governmental Activities:**

	Balance 7-1-20		Increases	Decreases		Balance 6-30-21
Capital Assets Not Depreciated:						
Land	\$ 865,214	\$	0	\$ 0	\$	865,214
Construction in Progress	11,531,815		571,949	(11,967,914)	'	135,850
Total Capital Assets	i			, · · · /		
Not Depreciated	\$ 12,397,029	\$	571,949	\$ (11,967,914)	\$	1,001,064
Capital Assets Depreciated: Buildings and						
Improvements	\$ 89,911,322	\$ 1	12,033,390	\$ 0	\$	101,944,712
Other Capital Assets	8,304,355		730,486	(73,965)		8,960,876
Total Capital Assets	i			· · · /		
Depreciated	\$ 98,215,677	\$ 1	12,763,876	\$ (73,965)	\$	110,905,588
Less Accumulated Depreciation For: Buildings and Improvements	\$ 50,590,444	\$	2,203,384	\$ 0	\$	52,793,828
Other Capital Assets	5,865,396	Ψ	432,183	(73,965)	Ψ	6,223,614
Total Accumulated Depreciation	\$ 56,455,840	\$	2,635,567	\$ (73,965)	\$	59,017,442
	<u> </u>	Ψ	_,000,001	¢ (10,000)	Ψ	00,011,112
Total Capital Assets Depreciated, Net	\$ 41,759,837	\$ 1	10,128,309	\$ 0	\$	51,888,146
Governmental Activities Capital Assets, Net	\$ 54,156,866	\$ 1	10,700,258	\$ (11,967,914)	\$	52,889,210

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

## **Governmental Activities:**

Instruction	\$ 1,988,742
Support Services	$248,\!206$
Operation of Non-instructional Services	 398,619
Total Depreciation Expense - Governmental Activities	\$ 2,635,567

## C. <u>Construction Commitments</u>

At June 30, 2021, the county had uncompleted construction contracts of \$136,346 to upgrade various county buildings for energy savings and \$107,452

to complete a new entrance to the courthouse. Funding has been received for these future expenditures.

At June 30, 2021, the school department had uncompleted construction contracts of \$107,800 for locker room renovations at Anderson County High School and \$139,892 for partial roof replacement at Briceville Elementary School. Funding has been received for these future expenditures.

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

The composition of interfund balances as of June 30, 2021, was as follows:

#### **Primary Government**

### **Due to/from Other Funds:**

Receivable Fund Payable Fund		Amount		
Primary Government:				
General	Ambulance Service	\$	13	
"	Nonmajor governmental		83,988	
Ambulance Service	Nonmajor governmental		1,466	
Highway/Public Works	General		5,130	
"	Nonmajor governmental		7,526	
Nonmajor governmental	Nonmajor governmental		3,738	
Internal Service	General		262,729	
"	Ambulance Service		47,582	
"	Highway/Public Works		15,118	
"	Nonmajor governmental		14,129	
Discretely Presented School Department:				
General Purpose School	Nonmajor governmental		311,264	
Nonmajor governmental	General Purpose School		3,574	

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

The amount due to the General Purpose School Fund consists primarily of amounts due for indirect costs.

Receivable Fund	Payable Fund		Amount
Primary Government: General " Highway/Public Works "	School Department: General Purpose School Nonmajor governmental General Purpose School Nonmajor governmental	\$	5,274 660 5,375 784
Component Unit: School Department: General Purpose School	Primary Government: Nonmajor governmental		17,690

### Due to/from Primary Government and Component Unit

An additional amount of \$275,415 is reflected as due to primary government from the discretely presented school department on the government-wide Statement of Net Position for debt issued by the primary government, which is being retired by the school department. Of that amount, \$175,983 is not expected to be received within one year.

# **Interfund Transfers**

Interfund transfers for the year ended June 30, 2021, consisted of the following amounts:

## **Primary Government**

	Transfers In				
		Ambulance	Nonmajor		
		Service	Governmental		
Transfers Out		Fund	Funds		
General Fund	\$	405,850 \$	400,500		
Nonmajor Governmental		0	200,000		
Total	\$	405,850 \$	600,500		

The transfers from the General fund were for debt retirement, a jail capital project, and allocations of the Governor's Direct Appropriations Grant to various funds as approved by the County Commission. Transfers between the nonmajor governmental funds were for a sanitation capital project.

# **Discretely Presented Anderson County School Department**

		Transfers In				
	General			Nonmajor		
	Pur	pose School		Governmental		
Transfers Out		Fund		Funds		
General Purpose School Fund	\$	0	\$	95,155		
Nonmajor Governmental Funds		320,806		45,378		
Total	\$	320,806	\$	140,533		

Transfers into the General Purpose School Fund were for indirect cost reimbursements. Transfers into the nonmajor governmental funds include \$95,155 from the General Purpose School Fund to support an employee childcare fund, and \$45,378 transferred between nonmajor governmental funds to support the food service program.

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 and General Purpose School funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## E. <u>Income from Operating Lease Commitments</u>

Anderson County leases space in the Robert Jolley Administration Building and the Daniel Arthur Rehabilitation Center to various tenants under operating lease agreements. The carrying value of the leased properties was \$771,784 at June 30, 2021. The original cost was \$3,079,264 and accumulated depreciation was \$2,307,480. Total lease revenues for the year ended June 30, 2021, were \$113,820. The future minimum lease payments under existing leases are as follows:

Year Ending June 30	Amount
2022 2023 2024	\$ 110,794 110,794 110,794
Total	\$ 332,382

# F. <u>Capital Lease</u>

During the 2003-04 year, Anderson County entered into an agreement for the school department for the lease of a building for its daycare and head start programs. Generally accepted accounting principles require the lease to be capitalized because, at the time of inception of the lease, the present value of

minimum lease payments exceeded 90 percent of the fair value of the asset. The school department made advance payments totaling \$749,060 to decrease the entity's future lease obligations, and the revised lease agreement provides for all required payments to be made during a 20-year period ending in 2023. The school department has an option to extend the lease for two five-year terms. The lease carries an implicit interest rate of 12.28 percent, and the title does not transfer at the end of the lease.

The assets acquired through the capital leases outstanding at June 30, 2021, consisted of the following:

	School Department - Governmental Activities		
Building and Improvements Less: Accumulated Depreciation	\$	1,606,295 (1,405,509)	
Total	\$	200,786	

Future minimum payments and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Year Ending	Governmental
June 30	Activities
2022	\$ 127,806
2023	128,902
2024 Total Minimum Lease Payments Less: Amounts Representing Interest	$ \begin{array}{r}                                     $
Present Value of Minimum Payments	\$ 275,415

Due to clarification of the terms related to this lease agreement during the year, the county has revised the previously reported balance due on this lease agreement as of July 1, 2020, from \$29,879 to \$362,381, an increase of \$332,502.

### G. Long-term Debt

### **Primary Government**

#### General Obligation Bonds, Notes, and Other Loans

<u>General Obligation Bonds</u> - Anderson County issues general obligation bonds to provide funds for the acquisition and construction 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 general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 20 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2021, will be retired from the debt service funds.

<u>Direct Borrowing and Direct Placements</u> - Anderson County issues other loans to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes and other loans outstanding were issued for original terms of up to 10 years for notes and up to 19 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes, and other loans included in long-term debt as of June 30, 2021, will be retired from the debt service funds.

	Origir				Original	nal		
	Interest		Final		Amount		Balance	
Туре	Rate		Maturity		of Issue		6-30-21	
General Obligation Bonds	2 to 5	%	5 - 1 - 40	\$	7,180,000	\$	6,930,000	
General Obligation Bonds -								
Refunding	2 to 5		5 - 1 - 35		14,700,000		14,070,000	
Rural School Bonds	2 to 5		5 - 1 - 39		10,900,000		10,230,000	
Rural School Bonds -								
Refunding	3 to 5		5 - 1 - 31		18,330,000		14,295,000	
Direct Borrowing and Direct F	Placement:							
Capital Outlay Notes	0 to 2.35		6-1-27		2,242,433		744,602	
Other Loans	See table below		5 - 1 - 31		12,685,215		7,654,000	
Capital Lease	12.28		12 - 1 - 23		957,236		275,415	

General obligation bonds, capital outlay notes, other loans, and capital leases outstanding as of June 30, 2021, for governmental activities are as follows:

The following table further details loan agreements outstanding at June 30, 2021:

	Original			Interest	
Description	Amount of Loan Agreement	Outstanding Principal 6-30-21	Interest Type	Rates as of 6-30-21	Other Fees
<u>Montgomery County Public</u> <u>Building Authority</u> Jail Renovation	\$ 3,000,000 \$	784,000	Variable	0.03 %	.88
<u>City of Clarksville Public</u> <u>Building Authority</u> Rural Debt Series 2014 Education Debt Series 2014	 4,505,215 5,180,000	3,210,000 3,660,000	Fixed Fixed	$2.75 \\ 2.75$	NA NA
Total	\$ 12,685,215 \$	7,654,000			

The annual requirements to amortize all general obligation bonds, notes, and other loans outstanding as of June 30, 2021, including interest payments and other loan fees, are presented in the following tables. The interest rates on the variable rate public building authority loan agreements are tax-exempt rates determined by the remarketing agent daily or weekly depending on the particular program. In addition, the county pays various other fees (trustee, debt remarketing, etc.) in connection with these variable rate loans. Interest payments and other fees included in the table for the variable rate issues are computed based on the rates in effect at June 30, 2021.

Year Ending June 30	 Principal	Bonds Interest	Total
2022 2023 2024 2025 2026 2027-2031 2032-2036 2037-2040	\$ $\begin{array}{c} 2,885,000\\ 3,065,000\\ 3,230,000\\ 3,385,000\\ 3,385,000\\ 15,380,000\\ 10,290,000\\ 3,905,000\end{array}$	\$ $\begin{array}{c} 1,821,003\\ 1,678,603\\ 1,527,203\\ 1,367,463\\ 1,200,113\\ 3,836,345\\ 1,351,465\\ 251,204\end{array}$	\$ $\begin{array}{r} 4,706,003\\ 4,743,603\\ 4,757,203\\ 4,752,463\\ 4,585,113\\ 19,216,345\\ 11,641,465\\ 4,156,204\end{array}$
Total	\$ 45,525,000	\$ 13,033,399	\$ 58,558,399

Year							
Ending	Notes - Direct Placement						
June 30				Principal		Interest	Total
2022			\$	166,709	\$	16,051 \$	182,760
2023				120,893		13,442	134,335
2024				118,000		10,740	128,740
2025				121,000		7,966	128,966
2026				124,000		5,123	129,123
2027				94,000		2,209	96,209
Total			\$	744,602	\$	55,531 \$	800,133
Year Ending			0	ther Loans -	· Di	rect Placement	
June 30		Principal		Interest		Other Fees	Total
2022 2023 2024	\$	612,000 618,000 624,000	\$	189,104 177,359 165,612	\$	5,234 \$ 3,542 1,797	806,338 798,901 791,409
2025		630,000		153,863		0	783,863
2026		625,000		142,175		0	767, 175
2027 - 2031		4,545,000		380,189		0	4,925,189
Total	\$	7,654,000	\$	1,208,302	\$	10,573 \$	8,872,875

There is \$3,232,910 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$272, based on the 2020 federal census for residents living inside the Oak Ridge School District, \$546 for residents living outside of these school districts. Total debt per capita, including bonds, notes, other loans, capital leases, and unamortized debt premiums, totaled \$315 for residents living inside the Oak Ridge School District, \$682 for residents living inside the Clinton School District, and \$1,101 for residents living outside of these school districts, based on the 2020 federal census.

The school department is currently contributing funds to service some of the debt issued on its behalf by the primary government as noted in the table below. This debt is reflected in the government-wide financial statements as Due to the Primary Government in the financial statements of the school department and as Due from Component Units in the financial statements of the primary government.

	0	utstanding
Description of Debt		6-30-21
<u>Capital Leases - Direct Placement</u> <u>Contributions from the Other Education Special</u> <u>Revenue Fund to the Rural Debt Service Fund</u>		
Headstart Facility	\$	275,415
Total	\$	275,415

In addition to the above-noted future contributions, based on budgetary appropriations, the school department remitted \$2,311,708 and \$315,000 to the primary government's Rural Debt Service Fund and Education Debt Service Fund, respectively, to be applied to the retirement of other debt issued for the benefit of the school department.

#### Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2021, was as follows:

Governmental Activities:		Capital Leases -	
		Direct	
	 Bonds	Placement	
Balance, July 1, 2020	\$ 48,155,000 \$	362,381	(1)
Reductions	 (2,630,000)	(86,966)	
Balance, June 30, 2021	\$ 45,525,000 \$	275,415	
Balance Due Within One Year	\$ 2,885,000 \$	99,432	
	Other		
	Loans -	Notes -	
	Direct	Direct	
	 Placement	Placement	
Balance, July 1, 2020	\$ 8,394,000 \$	1,303,842	
Reductions	 (740,000)	(559, 240)	
Balance, June 30, 2021	\$ 7,654,000 \$	744,602	
Balance Due Within One Year	\$ 612,000 \$	166,709	

(1) As discussed in Note IV.F., the balance of this lease at July 1, 2020, was previously reported as \$29,879 and has been revised due to clarification of the lease terms.

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2021 Less: Balance Due Within One Year - Debt Add: Unamortized Premium on Debt	\$ $54,199,017 \\ (3,763,141) \\ 4,666,767$
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	\$ 55,102,643

# H. Long-term Obligations

#### Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2021, was as follows:

		Other	
	Compensated	Postemployment	Claims and
	Absences	Benefits	Judgments
Balance, July 1, 2020	\$ 697,487	\$ 520,475	\$ 1,351,254
Additions	962,388	77,408	0
Reductions	(898,414)	(62,231)	(111, 254)
Balance, June 30, 2021	\$ 761,461	\$ 535,652	\$ 1,240,000
Balance Due Within One Year	\$ 723,388	\$ 0	\$ 1,240,000

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2021	\$ 2,537,113
Less: Balance Due Within One Year - Other	 (1,963,388)
Noncurrent Liabilities - Due in More Than	
One Year - Other - Exhibit A	\$ 573,725

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Ambulance Service, and Highway/Public Works funds.

Claims and judgments represent a court ordered payment in a wrongful termination lawsuit (\$1,240,000) which will be paid from the General Fund if appeals are not successful. See Note V.C., Contingent Liabilities, for discussion of the lawsuit.

## **Discretely Presented Anderson County School Department**

### Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Anderson County School Department for the year ended June 30, 2021, was as follows:

	 Compensated Absences	Other Postemployment Benefits	Claims and Judgments
Balance, July 1, 2020 Additions Reductions	\$ 462,779 551,845 (503,942)	\$ 4,220,046 1,053,944 (403,627)	\$ 94,834 0 (94,834)
Balance, June 30, 2021	\$ 510,682	\$ 4,870,363	\$ 0
Balance Due Within One Year	\$ 485,149	\$ 0	\$ 0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2021	\$ 5,381,045
Less: Balance Due Within One Year - Other	 (485, 149)
Noncurrent Liabilities - Due in More Than	
One Year - Other - Exhibit A	\$ 4,895,896

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

# I. <u>On-Behalf Payments – Discretely Presented Anderson County School</u> <u>Department</u>

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Anderson County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2021, were \$141,575. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

### V. OTHER INFORMATION

### A. <u>Risk Management</u>

The county has chosen to establish the Employee Health Insurance Fund for risks associated with the employees' health insurance plan. The Employee Health Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county has obtained a stop/loss commercial policy to cover claims beyond certain limits. Annually, the county retains the risk of loss to the first \$125,000 per covered person. Settled claims have not exceeded this commercial insurance coverage in any of the past three fiscal years. An estimated liability for outstanding medical claims of \$315,788 has been recorded in the financial statements of the Employee Health Insurance Fund.

All full-time employees of the primary government are eligible to participate along with eligible pre-65 retirees as discussed in Note V.G., Other Postemployment Benefits. A premium charge is allocated to each fund that accounts for full-time employees or that pays premiums for retirees. This charge is based on actuarial estimates for the amounts needed to pay priorand current-year claims and to establish a reserve for catastrophic losses. That reserve was \$1,154,647 at June 30, 2021. Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. The Employee Health Insurance Fund establishes claims liabilities based on estimates of the ultimate cost 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:

### Employee Insurance - Health Fund

	Beginning of Fiscal Year	Current-year Claims and		Balance Fiscal
	 Liability	Estimates	Payments	Year-end
2019-20 2020-21	\$ 209,576 \$ 549,475	3,629,365 \$ 3,122,707	3,289,466 \$ 3,356,394	549,475 315,788

Current-year claims and estimates are presented net of contracted prescription drug rebates (\$32,465) and stop loss recoveries (\$270,531) for the 2020-21 year.

The discretely presented Anderson 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 Annual Comprehensive Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

Anderson County and the discretely presented Anderson County School Department are exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The county and the school department decided it was more economically feasible to join a public entity risk pool as opposed to purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage. The county and the school department joined the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The county and the school department pay annual premiums to the TN-RMT for their general liability, property, casualty, and workers' compensation insurance coverage. The creation of TN-RMT provides for it to be self-sustaining through member premiums.

# B. <u>Accounting Changes</u>

GASB Statement No. 84, *Fiduciary Activities* establishes additional guidance for the identification, accounting, and reporting of fiduciary activities. The statement clarifies the four types of fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

GASB Statement No. 90, *Majority Equity Interest* modifies previous guidance and provides guidance for the measurement and reporting of majority equity interest in a legally separate organization. This statement also provides guidance for reporting a component unit if a government acquires a 100 percent equity interest in that component unit.

Paragraphs 4 and 5 of GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* became effective during the year. Paragraph 4 establishes certain component unit criteria for a legally separate entity by the primary government in the absence of a governing board. Paragraph 5 clarifies that the financial benefit burden in paragraph 7 of GASB Statement 84 is applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through certain trusts.

Anderson County has early implemented GASB Statement No. 98 *The Annual Comprehensive Financial Report.* This statement changes the name of the

report from the Comprehensive Annual Financial Report to the Annual Comprehensive Financial Report.

# C. <u>Contingent Liabilities</u>

Anderson County is a defendant in a wrongful termination lawsuit. The county won the case in chancery court; however, the verdict was subsequently reversed in the Court of Appeals and the county was ordered to pay back pay on the case. The county reflected \$400,000 as an estimate of the liability in the General Fund at June 30, 2019. The amount ultimately awarded by the court was \$480,000 which the county paid to Chancery Court in February 2021. However, on October 28, 2020, the county was informed of an additional judgment of \$1,240,000 awarded to the plaintiff in this case for front pay. The county has reported a noncurrent liability for this judgment in the governmental activities on the government wide financial statements. As of the date of this report, the county has appealed this additional judgment and the results of that appeal are still pending.

The county has received various federal and state grants and other assistance for specific purposes that are subject to review and audit by grantor agencies. Such audits could result in reimbursements to the grantor agencies for expenditures disallowed under the terms of the grants. County management is not aware of any potential disallowances and believes that reimbursements, if any, would not be material.

The county is also involved in several other pending lawsuits. The county law director estimates that the potential claims not covered by insurance resulting from such litigation would not materially affect the county's financial statements.

# D. Joint Ventures

The Seventh Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Seventh Judicial District, Anderson County, and various cities within Anderson County. 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, the sheriff, and police chiefs of participating law enforcement agencies. Anderson County did not contribute to the operation of the DTF for the year ended June 30, 2021.

The Anderson County Economic Development Association (ACEDA) is a joint venture formed by an interlocal agreement between Anderson County and the cities and towns within Anderson County. The East Tennessee Economic Development association and the Clinton Utilities Board are also members of the association. Membership on the Board of Directors is allocated based on the entities' relative level of funding for the prior fiscal year budget pro-rated among a total of 25 members, with no participating organization having more than one-third of the 25 members. In addition, the county mayor and the mayor or city manager of each municipality in Anderson County are members of the Board of Directors. Each participating organization appoints its own members on the Board of Directors. Anderson County has control over budgeting and financing the joint venture only to the extent of its representation by its board members. Anderson County contributed \$124,500 to the operations of ACEDA during the fiscal year ended June 30, 2021. In addition to the operations contribution, Anderson County has also committed an additional \$237,698 for their portion of the building renovations for the Tennessee College of Applied Technology.

Anderson County does not have an equity interest in either of the above-noted joint ventures. Complete financial statements for the DTF and ACEDA can be obtained at their administrative offices at the following addresses:

Seventh Judicial District Drug Task Force 101 S. Main Street, Suite 300 Clinton, TN 37716

Anderson County Economic Development Association 245 North Main Street, Suite 200 Clinton, TN 37716

### E. Jointly Governed Organization

The Northeast Tennessee Railroad Authority is jointly operated by Anderson County in conjunction with Campbell and Scott counties. The authority's board consists of the county mayor of each county and one member selected by the governing body of each county; however, the counties do not have any ongoing financial interest or responsibility for the entity. Anderson County did not contribute to the operations of the Northeast Tennessee Railroad Authority during the year ended June 30, 2021.

### F. <u>Retirement Commitments</u>

## 1. <u>Tennessee Consolidated Retirement System (TCRS)</u>

### **Primary Government**

### **General Information About the Pension Plan**

*Plan Description.* Employees of Anderson County and non-certified employees of the discretely presented Anderson County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 64.49 percent, the non-certified employees of the discretely presented school department comprise 35.51 percent of the plan based on contribution data. The TCRS was created by state statute under Tennessee Code Annotated (TCA), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, in the legislative branch of state government, an agency administers the plans of the TCRS. The TCRS issues а publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reportingand-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available to vested members at age 55. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice related disability eligibility. The service-related and nonservicerelated disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions plus any accumulated interest.

*Employees Covered by Benefit Terms.* At the measurement date of June 30, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	470
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	1,105
Active Employees	770
Total	2,345

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Anderson County elected to make employer contributions at a rate higher than the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2021, the employer contribution for Anderson County was \$1,460,068 based on a rate of 5.2 percent of covered payroll. The rate set by the Board of Trustees was 4.17 percent. By law, employer contributions are required to be paid. The TCRS may intercept Anderson County's state shared taxes if required employer contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

#### Net Pension Liability (Asset)

Anderson County's net pension liability (asset) was measured as of June 30, 2020, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72%
	to 3.44% Based on Age, Including
	Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan
	Investment Expenses, Including
	Inflation
Cost of Living Adjustment	2.25%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2020, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	5.69	%	31	%
Developed Market				
International Equity	5.29		14	
Emerging Market				
International Equity	6.36		4	
Private Equity and				
Strategic Lending	5.79		20	
U.S. Fixed Income	2.01		20	
Real Estate	4.32		10	
Short-term Securities	0.00	-	1	
Total		_	100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Anderson County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the longterm expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Inc	crease (Decrease)	
	 Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2019	\$ 	87,601,358 \$	
Changes for the Year:			
Service Cost	\$ 2,378,528 \$	0 \$	$2,\!378,\!528$
Interest	5,983,010	0	5,983,010
Differences Between Expected			
and Actual Experience	(266,080)	0	(266,080)
Contributions-Employer	0	1,944,879	(1,944,879)
Contributions-Employees	0	1,332,688	(1,332,688)
Net Investment Income	0	4,322,657	(4, 322, 657)
Benefit Payments, Including			
Refunds of Employee			
Contributions	(4,113,646)	(4,113,646)	0
Administrative Expense	0	(69,078)	69,078
Net Changes	\$ 3,981,812 \$	3,417,500 \$	564,312
Balance, June 30, 2020	\$ 86,184,388 \$	91,018,858 \$	(4,834,470)

#### **Changes in the Net Pension Liability (Asset)**

		Total	Plan Fiduciary	Net Pension
		Pension	Net	Liability
		Liability	Position	(Asset)
Primary Government	64.49%	\$ 55,580,312 \$	58,698,062 \$	(3,117,750)
School Department	35.51%	30,604,076	32,320,796	(1,716,720)
Total		\$ 86,184,388 \$	91,018,858 \$	(4,834,470)

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

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Anderson County calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Anderson County	6.25%	7.25%	8.25%
Primary Government School Department	\$ 3,933,894 \$ 2,166,112	(3,117,750) \$ (1,716,720)	(8,933,550) (4,919,061)
Total Net Pension Liability (Asset)	\$ 6,100,006 \$	(4,834,470) \$	(13,852,611)

#### Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions

*Pension Expense*. For the year ended June 30, 2021, Anderson County recognized pension expense of \$1,229,505.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, Anderson County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of	Deferred Inflows of
	 Resources	Resources
Difference Between Expected and Actual Experience	\$ 506,674	\$ 833,579
Net Difference Between Projected and Actual Earnings on Pension Plan		
Investments	652,456	0
Changes in Assumptions	357,195	0
Contributions Subsequent to the		
Measurement Date of June 30, 2020 (1)	 1,460,068	N/A
Total	\$ 2,976,393	\$ 833,579

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2020," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 1,904,783 \$	537,575
School Department	 1,071,610	296,004
Total	\$ 2,976,393 \$	833,579

Amounts reported as deferred outflows of resources, with the exception of contributions subsequent to the measurement date, and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Primary		C C			$T_{2} + 1$	
June 50	G	overnment	Department	Total			
2022	<b>•</b>						
2022	\$	(154,758) \$	(85,214) \$	(239,972)			
2023		60,685	33,415	94,100			
2024		$311,\!297$	171,409	482,706			
2025		223,079	122,833	$345,\!912$			
2026		0	0	0			
Thereafter		0	0	0			

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

## Payable to the Pension Plan

At June 30, 2021, Anderson County reported a payable of \$53,182 for the outstanding amount of contributions due to the pension plan at year end.

## **Discretely Presented Anderson County School Department**

## **Non-certified Employees**

## **General Information About the Pension Plan**

*Plan Description.* As noted above under the primary government, employees of Anderson County and non-certified employees of the discretely presented Anderson County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 64.49 percent and the non-certified employees of the discretely presented school department comprise 35.51 percent of the plan based on contribution data.

#### **<u>Certified Employees</u>**

# **Teacher Retirement Plan**

#### **General Information About the Pension Plan**

*Plan Description.* Teachers of the Anderson County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <u>https://treasury.tn.gov/Retirement/Boards-and-Governance/Reportingand-Investment-Policies</u>.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLA, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except

in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2021, to the Teacher Retirement Plan were \$186,966, which is 2.02 percent of covered payroll. In addition, employer contributions of \$172,845 were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

#### Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

*Pension Liabilities (Assets).* At June 30, 2021, the school department reported a liability (asset) of (\$343,633) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2020, the school department's proportion as of June 30, 2019, was .597482 percent.

*Pension Expense.* For the year ended June 30, 2021, the school department recognized pension expense of \$135,500.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

			Deferred	
		Outflows		Inflows
		of		of
		Resources		Resources
Difference Between Expected and				
Actual Experience	\$	12,766	\$	86,113
Net Difference Between Projected and				
Actual Earnings on Pension Plan				
Investments		27,993		0
Changes in Assumptions		10,775		0
Changes in Proportion of Net Pension				
Liability (Asset)		0		34,408
LEA's Contributions Subsequent to the				
Measurement Date of June 30, 2020		186,966		N/A
Total	\$	238,500	\$	120,521

The school department's employer contributions of \$186,966, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	
June 30	Amount
2022	\$ (6, 261)
2023	(2,216)
2024	(154)
2025	434
2026	(9,048)
Thereafter	(51,742)

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

Actuarial Assumptions. The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72%
	to 3.44% Based on Age, Including
	Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan
	Investment Expenses, Including
	Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2020, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

	Percentage				
	Long-term				
	Expected		Percentage		
	Real Rate		Target		
Asset Class	of Return		Allocations		
U.S. Equity	5.69	%	31	%	
Developed Market					
International Equity	5.29		14		
Emerging Market					
International Equity	6.36		4		
Private Equity and					
Strategic Lending	5.79		20		
U.S. Fixed Income	2.01		20		
Real Estate	4.32		10		
Short-term Securities	0.00	_	1		
Total		=	100	%	

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's		Current	
Proportionate Share of	1%	Discount	1%
the Net Pension	Decrease	Rate	Increase
Liability (Asset)	6.25%	7.25%	8.25%

Net Pension Liability (Asset) \$ 267,289 \$ (343,633) \$ (793,957)

*Pension Plan Fiduciary Net Position*. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

## Payable to the Pension Plan

At June 30, 2021, the Anderson County School Department reported a payable of \$94,043 for the outstanding amount of contributions due to the pension plan at year end.

# **Teacher Legacy Pension Plan**

## **General Information About the Pension Plan**

Plan Description. Teachers of the Anderson County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under Tennessee Code Annotated (TCA), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reportingand-Investment-Policies.

*Benefits Provided. TCA*, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members

are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Anderson County School Department for the year ended June 30, 2021, to the Teacher Legacy Pension Plan were \$2,369,923, which is 10.27 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

## Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2021, the school department reported a liability (asset) of (\$5,427,839) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2020, the school department's proportion was .711779 percent. The proportion measured at June 30, 2019, was .740066 percent.

*Pension Expense (negative pension expense).* For the year ended June 30, 2021, the school department recognized pension expense (negative pension expense) of (\$113,396).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	 Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and		
Actual Experience	\$ 206,342 \$	3 2,609,608
Changes in Assumptions	493,094	0
Net Difference Between Projected and		
Actual Earnings on Pension Plan		
Investments	1,212,253	0
Changes in Proportion of Net Pension		
Liability (Asset)	67,868	39,497
LEA's Contributions Subsequent to the		
Measurement Date of June 30, 2020	 2,369,923	N/A
Total	\$ 4,349,480 \$	3 2,649,105

The school department's employer contributions of \$2,369,923 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	
June 30	Amount
2022	\$ (1,365,194)
2023	(171,070)
2024	63,684
2025	803,032
2026	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72%
	to 3.44% Based on Age, Including
	Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan
	Investment Expenses, Including
	Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2020, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

	Percentage				
	Long-term				
	Expected		Percentage		
	Real Rate		Target		
Asset Class	of Return		Allocations		
U.S. Equity	5.69	%	31	%	
Developed Market					
International Equity	5.29		14		
Emerging Market					
International Equity	6.36		4		
Private Equity and					
Strategic Lending	5.79		20		
U.S. Fixed Income	2.01		20		
Real Estate	4.32		10		
Short-term Securities	0.00	_	1		
Total		=	100	%	

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's		Current	
Proportionate Share of	1%	Discount	1%
the Net Pension	Decrease	Rate	Increase
Liability (Asset)	6.25%	7.25%	8.25%

Net Pension Liability (Asset) \$ 16,880,459 \$ (5,427,839) \$ (23,926,658)

*Pension Plan Fiduciary Net Position*. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

## Payable to the Pension Plan

At June 30, 2021, the Anderson County School Department reported a payable of \$199,648 for the outstanding amount of contributions due to the pension plan at year end.

## 2. <u>Deferred Compensation</u>

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed in the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed \$468,485 and teachers contributed \$159,293 to this deferred compensation plan.

# G. <u>Other Postemployment Benefits (OPEB)</u>

#### **Primary Government**

*Plan Description.* Anderson County participates in a self-insured postemployment benefits plan administered by Blue Cross Blue Shield of Tennessee for medical benefits for retirees and their beneficiaries. For reporting purposes, the plan is considered to be a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Benefits Provided. The premium requirements of plan members are established and may be amended by the insurance committee. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Retirees with 30-plus years of service with Anderson County are eligible to continue coverage, until they are Medicare eligible, as long as the retiree continues to pay the premiums. For employees who retired prior to January 1, 2019, Anderson County pays \$350 per month premium assistance and a monthly \$25 Health Reimbursement Account (HRA) contribution until attainment of age 65 when the employee becomes eligible for Medicare. For employees retiring after December 31, 2018, the county will establish a Health Reimbursement Account for the retiree with a monthly stipend up to \$800 per month to reimburse out of pocket medical expenses and insurance premiums. This retiree group will no longer be eligible for coverage through the county medical plan.

#### Employees Covered by Benefit Terms

At the measurement date of June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	<b>5</b>
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	0
Active Employees	426
Total	431

# **Total OPEB Liability**

The plan's total OPEB liability of \$535,652 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	3%
Salary Scale	2.5%
Discount Rate	2.18%
Healthcare Cost Trend Rates	7.5% decreasing .5% per year to an ultimate rate of 4.5%
Retirees share of	
Benefit-related Cost	See discussion under Benefits Provided

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2021.

The mortality assumption is based on Pub-2010 General Table with Projection MP-2020.

The actuarial assumptions used in the valuation were based on plan data and costs presented by the county with concurrence by the actuary.

*Changes in Assumptions.* The discount rate changed from 2.66 percent as of the beginning of the measurement period to 2.18 percent as of the measurement date. Base mortality rates were updated from the RPH-2014 tables (adjusted to 2006) to Pub-2010 General tables. The mortality improvement scale was updated from scale MP-2019 to scale MP-2020.

#### Changes in the Total OPEB Liability

		Total OPEB Liability		
Balance July 1, 2020	\$	520,475		
Changes for the Year:				
Service Cost	\$	29,177		
Interest		13,793		
Difference between Expected and				
Actuarial Experience		9,992		
Changes in Assumption and Other Inputs		24,446		
Benefit Payments		(62, 231)		
Net Changes	\$	15,177		
Balance June 30, 2021	\$	535,652		

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the primary government recognized OPEB expense of \$47,199. At June 30, 2021, the primary government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred		Deferred		
	Out	Outflows		n flows	
	of		of		
	Resources		R	Resources	
Difference Between Expected and Actual Experience Changes of Assumption/Inputs	\$	8,937 70,440	\$	44,147 0	
Total	\$	79,377	\$	44,147	

Amounts reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Primary
Government
\$ 4,229
4,229
4,229
4,229
4,229
14,085
\$

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the primary government calculated using the current discount rate, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

<u>Discount Rate</u>		Current	
	1%	Discount	1%
	Decrease	Rate	Increase
	1.18%	2.18%	3.18%
Total OPEB Liability	\$ 583,720	\$ 535,652	\$ 490,803

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the county calculated using the current healthcare cost trend rate as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

<u>Healthcare Cost Trend Rate</u>		Current	
	1%	Trend	1%
	Decrease	Rate	Increase
	6.5%	7.5%	8.5%
Total OPEB Liability \$	535,512 \$	535,652 \$	535,794

#### **Discretely Presented Anderson County School Department**

The discretely presented Anderson County School Department provides OPEB benefits to its retirees through a state administered public entity risk pool. For reporting purposes, the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The Anderson County School Department provides healthcare benefits to its certified retirees under the Local Education Plan (LEP) until they reach Medicare eligibility. The certified retirees of Anderson County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

The school department's total OPEB liability was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method Inflation	Entry Age Normal 2.1%
Salary Increases	Salary increases used in the July 1, 2020 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	2.21%
Healthcare Cost	
Trend Rates	Based on the Getzen Model, with trend starting at 9.02% for pre-65 retirees in the 2021 calendar year, and decreasing annually over a 10 year period to an ultimate trend rate of 4.5%
Retirees Share of	
Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 2.21 percent, based on the daily rate of the Bond Buyer's 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2020, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2020, valuations were the same as those employed in the July 1, 2019, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2 percent load for males and a negative 3 percent load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load.

*Changes in Assumptions.* The discount rate changed from 3.51 percent as of the beginning of the measurement period to 2.21 percent as of the measurement date of June 30, 2020. This change in assumption increased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The trend rate applicable to the 2021 plan year was revised from 6.03 percent to 9.02 percent. The assumed long term inflation rate was changed from 2.2 percent to 2.1 percent.

# Closed Local Education (LEP) OPEB Plan (Discretely Presented School Department)

*Plan Description.* Employees of the Anderson County School Department who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Local Education Plan (LEP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired teachers, support staff, and disability participants of local education agencies, who choose coverage, participate in the LEP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

*Benefits Provided.* The Anderson County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created

in accordance with TCA 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO, or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. The Anderson County School Department provides \$2,600 per year for eligible retirees for a maximum of five years following retirement or until the retiree is eligible for Medicare. The state, as a governmental nonemployer contributing entity, provides a direct subsidy for eligible retirees' premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

#### Employees Covered by Benefit Terms

At the measurement date of June 30, 2020, the following employees were covered by the benefit terms:

	School
	Department
Inactive Employees or	
Beneficiaries Currently	
<b>Receiving Benefits</b>	33
Inactive Employees	
Entitled to But Not	
Yet Receiving Benefits	0
Active Employees Eligible	
For Benefits	621
Total	654

A state insurance committee, created in accordance with TCA 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid \$239,132 to the LEP for OPEB benefits as they came due.

	Share of Collective Liability					
		Anderson County		State of		
	ŝ	School Department		TN		Total OPEB
		67.2836%		32.7164%		Liability
Balance July 1, 2019	\$	4.220.046	\$	2,262,140	\$	6,482,186
Changes for the Year:	Ψ	1,0,010	Ψ	_,_0_,_10	Ψ	0,102,100
Service Cost	\$	217,997	\$	106,000	\$	323,997
Interest		156,065		75,886		231,951
Difference between						
Expected and Actuaria	1					
Experience		(135,005)		(65, 646)		(200, 651)
Change in Proportion		141,402		(141, 402)		0
Changes in Assumption						
and Other Inputs		538,480		261,834		800,314
Benefit Payments		(268, 622)		(130, 616)		(399, 238)
Net Changes	\$	650,317	\$	106,056	\$	756,373
Balance June 30, 2020	\$	4,870,363	\$	2,368,196	\$	7,238,559

The Anderson County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Anderson County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized \$167,978 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Anderson County School Department's proportionate share of the collective OPEB liability was 67.2836 percent and the State of Tennessee's share was 32.7164 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the school department recognized OPEB expense of \$523,049, which includes expenses funded by subsidies provided by the state. At June 30, 2021, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

		Deferred		Deferred
		Outflows		Inflows
		$\mathbf{of}$		of
		Resources		Resources
Difference Between Expected and				
Actual Experience	\$	440,585	\$	709,094
Changes in Assumptions/Inputs		566, 159		420,602
Changes in Proportion and Difference Between				
Amounts Paid as Benefits Came Due and				
Proportionate Share Amounts Paid by the				
Employer and Nonemployer Contributors				
As Benefits Came Due		147,305		112,242
Benefits Paid After the Measurement Date				-
of June 30, 2020	_	239,132		0
Total	\$	1.393.181	\$	1,241,938
	Ŧ	, -, -	(	, ,

The amount shown above for "Benefits Paid After the Measurement Date" will be recognized as a reduction to OPEB liability in the following measurement period.

Amounts reported as deferred inflows and deferred outflows of resources (excluding benefits paid after the measurement date) related to OPEB will be recognized in OPEB expense as follows:

Year Ending		School
June 30	Ι	Department
2022	\$	(18,990)
2023		(18,990)
2024		(18,990)
2025		(18,990)
2026		(18,990)
Thereafter		7,061

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

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Discount Rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

<u>Discount Rate</u>		Current	
	1%	Discount	1%
	Decrease	Rate	Increase
	1.21%	2.21%	3.21%

Proportionate Share of the Collective Total OPEB Liability \$ 5,237,741 \$ 4,870,363 \$ 4,519,626

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

Healthcare Cost Trend Rate

		1%		Curent	1%
	Ι	Decrease		Rates	Increase
	8.0	02 to 3.5%	ę	9.02 to 4.5%	10.02 to $5.5%$
Proportionate Share of the					
Collective Total OPEB					
Liability	\$	4,307,031	\$	4,870,363	\$ 5,544,330

#### H. <u>Termination Benefits</u>

The Anderson County School Department adopted a policy to pay employees for each sick day that they have accumulated at the time of their retirement. The benefit ranges from \$40 to \$85 based on years of service and date of notice of intent to retire. Since payments will be made at the actual time of their retirement, the amount of future payments was not measurable at June 30, 2021. Payments totaling \$103,505 were paid to individuals who retired during the year ended June 30, 2021.

The Anderson County School Department also has a retirement incentive bonus payment plan in accordance with contract provisions. This plan is available to all certified teachers who retire from the school department with at least ten years of service in Anderson County and are between the ages of 55 and 60. Under the terms of the plan, employees with 30 or more years of service shall receive \$100 for each school year of service with the school department. Employees with 25 to 29 years of service shall receive \$50 for each school year of service in the school department. Since payments will be made at the actual time of their retirement, the amount of future payments was not measurable at June 30, 2021. Payments totaling \$14,750 were paid to individuals who retired during the year ended June 30, 2021.

# I. Office of Central Accounting, Budgeting, and Purchasing

Anderson County operates under provisions of the County Financial Management System of 1981. This act provides for a central system of accounting, budgeting, and purchasing for all county departments. The act also provides for the creation of a finance department operated under the direction of the finance director.

# J. <u>Purchasing Laws</u>

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by the finance director to serve as the county purchasing agent. The finance director serves as the purchasing agent for Anderson County. All purchase orders are issued by the finance department. The Financial Management Committee established a policy that purchases exceeding \$20,000 for the County Mayor's Office and the Anderson County School Department are to be made on a competitive bid basis. Purchasing procedures for the highway department are also governed by provisions of the Uniform Road Law, Section 54-7-113, *Tennessee Code Annotated*. Competitive bids are also required on highway purchases exceeding \$20,000.

# K. <u>Subsequent Event</u>

On July 12, 2021, the Financial Management Committee appointed Robby Holbrook to the position of Finance Director.

# VI. <u>OTHER NOTES – DISCRETELY PRESENTED ANDERSON COUNTY</u> <u>EMERGENCY COMMUNICATIONS DISTRICT</u>

# A. <u>Description of Organization</u>

The Emergency Communications District of Anderson County, Tennessee, (the district) was created by a county-wide referendum on November 6, 1990. The Anderson County Board of Commissioners appointed the district's initial Board of Directors pursuant to *Tennessee Code Annotated*, Section 7-86-101. The district is responsible for the installation and maintenance of the emergency communications network of Anderson County, Tennessee, (Enhanced 911 Service).

The district is considered a component unit of Anderson County, Tennessee, because the Anderson County Board of Commissioners appoints a majority of the district's Board of Directors and must approve any debt issued by the district.

# B. <u>Summary of Significant Accounting Policies</u>

#### 1. <u>Basis of Accounting</u>

The district's financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statements of net position. The statement of revenues, expenses, and changes in net position present increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

Operating revenue is revenue that is generated from the primary operations of the district. All other revenue is reported as nonoperating revenue. Operating expenses are those expenses that are essential to the primary operations of the district. All other expenses are reported as nonoperating expenses.

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

<u>Investment in capital assets</u>: This category includes capital assets, net of accumulated depreciation. Investment in capital assets at June 30, 2021, has been calculated as follows:

Capital Assets Less: Accumulated Depreciation	•	1,423,369 (1,013,196)
Capital Assets Being Depreciated, Net	\$	410,173

<u>Restricted</u>: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the district pursuant to those stipulations or that expire by the passage of time. The district had restricted net position for pension of \$120,423 as of June 30, 2021.

<u>Unrestricted</u>: This category includes net position that is not subject to externally imposed stipulations and does not meet the definition of restricted or net investment in capital assets. Unrestricted net position may be designated for specific purposes by action of management or the Board of Directors or may otherwise be limited by contractual agreements with outside parties.

# 2. <u>Operating Revenue</u>

On April 25, 2014, the Tennessee General Assembly passed the 911 Funding Modernization and IP Transition Act of 2014 ("the Act"). The Act, which was effective January 1, 2015, updates the existing model for funding emergency communications districts by establishing a single, uniform 911 surcharge rate of \$1.16 per retail sale. Effective January 1, 2021, the statewide 911 surcharge rate increased from \$1.16 to \$1.50. Each emergency communication district is allocated a base funding amount which is split into six, equal, bi-monthly payments per fiscal year. The methodology for this funding is based on "total recurring annual revenue the district received from distributions from the board and from direct remittance of 911 surcharges," as stipulated in the new 911 Modernization Act. This base funding is recorded in the statement of revenue, expenses and change in net position as TCA Section 7-86-303 receipts.

Each emergency communication district also receives a proportionate share of seventy-five percent of the excess surcharge revenue collected by the Tennessee Emergency Communications Board. This revenue is recorded on the statement of revenue, expenses and change in net position as TCA Section 7-86-130 receipts.

## 3. <u>Accounts Receivable</u>

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. At June 30, 2021, no allowance for uncollectible accounts was considered necessary.

# 4. Capital Assets

Capital assets, which include property and equipment, are recorded at cost. Capital assets are defined by the district as assets with an initial, individual cost of \$500 or more. Depreciation is computed using the straight-line method over the estimated useful lives, which range from five to 25 years.

# 5. <u>Operating Budget</u>

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

## 6. <u>Compensated Absences</u>

The district's full-time employees are granted vacation leave in varying amounts. In the event of termination, the employee is paid for any unused vacation leave.

# 7. <u>Use of Restricted/Unrestricted Net Position</u>

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the district's policy is to apply restricted net position first.

8. <u>Pension</u>

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

# C. <u>Cash</u>

Cash represents money on deposit in various banks. The district considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the district to invest in obligations of the United States or its agencies, non-convertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States or any of its agencies, secured certificates of deposit and other evidence of deposit in state and federal banks and savings and loan associations, and the State of Tennessee Local Government Investment Pool (LGIP). The LGIP contains investments in certificates of deposit, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the investment pool.

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee 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.

All of the district's cash and cash equivalent balances at June 30, 2021, were either insured through the Federal Deposit Insurance Corporation or through the State of Tennessee Bank Collateral Pool.

# D. <u>Lease</u>

The district occupies its facilities provided by Anderson County on a month-bymonth basis without charge.

## E. <u>Risk Management</u>

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district carries commercial insurance for all risks of loss, including general liability and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

# F. <u>Capital Assets</u>

Capital assets activity for the year ended June 30, 2021, was as follows:

ons 6-30-21
16 \$ 1,022,748
81,664
0 82,025
0 93,582
0 143,350
86 \$ 1,423,369
60) (1,013,196)
\$ 410,173

# G. <u>Pension Plan</u>

Employees of the district are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated (TCA), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operations and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <u>https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies</u>.

Tennessee Code Annotated, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by the state. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

#### Employees Covered by Benefit Terms

At the measurement date of June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	0
Active employees	2
	2

#### Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. The district makes employer

contributions at the rate set by the TCRS Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2021, the actuarially determined contribution (ADC) for the district was \$8,071 based on a rate of 8.53 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the district's base amount distributions if required contributions are not remitted. The employer's ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

#### Net Pension Liability (Asset)

The district's net pension liability (asset) was measured as of June 30, 2020, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

#### Actuarial Assumptions

The total pension liability as of June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72%
	to 3.44% Based on Age, Including
	Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan
	Investment Expenses, Including
	Inflation
Cost of Living Adjustment	2.25%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2020, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations		
U.S. Equity	5.69	%	31	%	
Developed Market					
International Equity	5.29		14		
Emerging Market					
International Equity	6.36		4		
Private Equity and					
Strategic Lending	5.79	20			
U.S. Fixed Income	2.01		20		
Real Estate	4.32		10		
Short-term Securities	0.00	-	1		
Total		=	100	%	

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the three factors described above.

#### **Discount Rate**

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the district will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### Changes in Net Pension Liability (Asset)

	Increase (Decrease)				
		Total		Plan	Net Pension
		Pension		Fiduciary	Liability
		Liability		Net Position	(Asset)
		(a)		(b)	(a)-(b)
Changes for the year ended June 30, 2020:					
Service Cost	\$	3,733	\$	0	\$ 3,733
Interest		4,929		0	4,929
Differences between expected and					
actual experience		3,955		0	3,955
Contributions-Employer		0		6,263	(6, 263)
Contributions-Employees		0		3,671	(3, 671)
Net Investment Income		0		9,093	(9,093)
Administrative Expense		0		(177)	177
Net Changes for the year ended June 30, 2020	\$	12,617	\$	18,850	\$ (6,233)
Balance July 1, 2019		64,255		178,445	(147,128)
Balance, June 30, 2020	\$	76,872	\$	197,295	\$ (120,423)

# <u>Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount</u> <u>Rate</u>

The following presents the net pension liability (asset) of the district calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1.0-percentage-point lower (6.25 percent) or 1.0-percentage-point higher (8.25 percent) than the current rate:

	Current	
1%	Discount	1%
Decrease	Rate	Increase
 6.25%	7.25%	8.25%

Net Pension Liability (Asset) \$ (106,118) \$ (120,423) \$ (132,113)

#### Negative Pension Expense

For the year ended June 30, 2021, the district recognized negative pension expense of \$3,641.

#### Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2021, the district reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred		Deferred	
	Outflows		Inflows	
	of		of	
	 Resources		Resources	
Difference Between Expected and				
Actual Experience	\$ 38,651	\$	0	
Net Difference Between Projected				
and Actual Earnings on Pension				
Plan Investments	2,848		0	
Changes in Assumptions	0		0	
Contributions Subsequent to the				
Measurement Date of June 30, 2020	 8,071	n	ot applicable	
Total	\$ 49,570	\$	0	

The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2020," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending				
June 30	Amount			
2022	\$	4,482		
2023		4,482		
2024		4,642		
2025		4,706		
2026		3,866		
Thereafter		19,330		

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

#### H. <u>Contingency</u>

Beginning in March 2020, a public health crisis related to a novel strain of coronavirus (COVID-19) significantly impacted the national, state, and local economies. The impact of the coronavirus is ongoing, and the district's management is continuing to evaluate the impact on the financial position, liquidity and results of operations of the district.

# **Required Supplementary Information**

### Anderson County, Tennessee Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS Primary Government For the Fiscal Year Ended June 30

		2014	2015	2016	2017	2018	2019	2020
Total Pension Liability								
Service Cost	\$	1,965,886 \$	1,881,362 \$	1,942,096 \$	2,160,412 \$	2,198,130 \$	2,317,628 \$	2,378,528
Interest		4,591,169	4,800,731	4,931,912	$5,\!228,\!786$	5,416,952	5,630,647	5,983,010
Differences Between Actual and Expected Experience		(736, 310)	(1, 866, 757)	$177,\!297$	(818,071)	(1, 142, 753)	844,456	(266,080)
Changes in Assumptions		0	0	0	1,785,979	0	0	0
Benefit Payments, Including Refunds of Employee Contributions		(2,877,320)	(3,006,821)	(3,247,155)	(3,375,434)	(3,415,355)	(3,873,259)	(4,113,646)
Net Change in Total Pension Liability	\$	2,943,425 \$	<i>, ,</i> , ,		4,981,672 \$	3,056,974 \$	4,919,472 \$	3,981,812
Total Pension Liability, Beginning		60,688,368	63,631,793	65,440,308	69,244,458	74,226,130	77,283,104	82,202,576
Total Pension Liability, Ending (a)	\$	63,631,793 \$	65,440,308 \$	69,244,458 \$	74,226,130 \$	77,283,104 \$	82,202,576 \$	86,184,388
Plan Fiduciary Net Position								
Contributions - Employer	\$	1,806,650 \$	1,611,660 \$	1,718,873 \$	1,748,927 \$	1,800,808 \$	1,879,949 \$	1,944,879
Contributions - Employee		1,112,396	1,121,723	1,171,606	1,199,857	1,238,883	$1,\!294,\!738$	1,332,688
Net Investment Income		9,411,066	2,027,661	1,790,540	7,801,377	6,322,893	6,097,383	4,322,657
Benefit Payments, Including Refunds of Employee Contributions		(2,877,320)	(3,006,821)	(3, 247, 155)	(3, 375, 434)	(3,415,355)	(3, 873, 259)	(4, 113, 646)
Administrative Expense		(28, 682)	(36, 172)	(55,760)	(62, 693)	(72, 486)	(70, 315)	(69,078)
Other	<u> </u>	0	0	6,006	0	0	0	0
Net Change in Plan Fiduciary Net Position	\$	9,424,110 \$	1,718,051 \$		7,312,034 \$	5,874,743 \$	5,328,496 \$	3,417,500
Plan Fiduciary Net Position, Beginning		56,559,814	65,983,924	67,701,975	69,086,085	76,398,119	82,272,862	87,601,358
Plan Fiduciary Net Position, Ending (b)	\$	65,983,924 \$	67,701,975 \$	69,086,085 \$	76,398,119 \$	82,272,862 \$	87,601,358 \$	91,018,858
Net Pension Liability (Asset), Ending (a - b)	\$	(2,352,131) \$	(2,261,667) \$	158,373 \$	(2,171,989) \$	(4,989,758) \$	(5,398,782) \$	(4,834,470)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		103.70%	103.46%	99.77%	102.93%	106.46%	106.57%	105.61%
Covered Payroll	\$		23,222,323 \$		23,634,144 \$		25,894,943 \$	
Net Pension Liability (Asset) as a Percentage of Covered Payroll		(10.64%)	9.74%	(0.68%)	(9.19%)	(20.31%)	(20.85%)	(18.17%)

Note 1: Ten years of data will be presented when available.

Note 2: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

<u>Anderson County, Tennessee</u> <u>Schedule of Contributions Based on Participation in the Public</u> <u>Employee Pension Plan of TCRS</u> <u>Primary Government</u> <u>For the Fiscal Year Ended June 30</u>

	 2014	2015	2016	2017	2018	2019	2020	2021
Actuarially Determined Contribution Less Contributions in Relation to the Actuarially Determined Contribution	\$ 1,806,650 \$ (1,806,650)	1,611,660 \$ (1,611,660)	1,718,873 \$ (1,718,873)	1,748,927 \$ (1,748,927)	1,800,808 \$ (1,800,808)	1,879,949 \$ (1,879,949)	1,854,667 \$ (1,944,879)	1,170,862 (1,460,068)
Contribution Deficiency (Excess)	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(90,212) \$	(289,206)
Covered Payroll	\$ 22,113,264 \$	21,779,109 \$	23,228,009 \$	23,634,144 \$	24,567,608 \$	25,894,943 \$	26,605,997 \$	28,078,218
Contributions as a Percentage of Covered Payroll	8.17%	7.4%	7.4%	7.4%	7.33%	7.26%	7.31%	5.20%

Note 1: Ten years of data will be presented when available.

Note 2: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

#### <u>Anderson County, Tennessee</u> <u>Schedule of Contributions Based on Participation in the Teacher</u> <u>Retirement Plan of TCRS</u> <u>Discretely Presented Anderson County School Department</u> <u>For the Fiscal Year Ended June 30</u>

	 2015	2016	2017	2018	2019	2020	2021
Contractually Required Contribution Less Contributions in Relation to the Contractually Required Contribution	\$ 18,809 \$ (18,809)	69,605 \$ (69,605)	143,783 \$ (143,783)	199,183 \$ (199,183)	122,658 \$ (122,658)	154,805 \$ (154,805)	186,966 (186,966)
Contribution Deficiency (Excess)	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Covered Payroll	\$ 470,216 \$	1,740,114 \$	3,594,587 \$	4,977,911 \$	6,332,602 \$	7,520,106 \$	9,255,743
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.06%	2.02%

Note 1: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into

the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust (SRT). 2019: Pension - 1.94%, SRT - 2.02%

2020: Pension - 2.03%, SRT - 1.97%

2021: Pension - 2.02%, SRT - 1.98%

Note 2: Ten years of data will be presented when available.

Anderson County, Tennessee Schedule of Contributions Based on Participation in the Teacher Legacy Pension Plan of TCRS Discretely Presented Anderson County School Department For the Fiscal Year Ended June 30

	 2014	2015	2016	2017	2018	2019	2020	2021
Contractually Required Contribution Less Contributions in Relation to the Contractually Required Contribution	\$ 2,641,046 \$ (2,641,046)	2,595,924 \$ (2,595,924)	2,514,075 \$ (2,514,075)	2,381,472 \$ (2,381,472)	2,354,613 \$ (2,354,613)	2,595,699 \$ (2,595,699)	2,518,230 \$ (2,518,230)	2,369,923 (2,369,923)
Contribution Deficiency (Excess)	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Covered Payroll	\$ 29,741,510 \$	28,715,973 \$	27,810,568 \$	26,343,699 \$	25,933,509 \$	24,619,082 \$	23,787,793 \$	23,076,172
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.54%	10.59%	10.27%

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

Anderson County, Tennessee Schedule of Proportionate Share of the Net Pension Liability (Asset) in the Teacher Retirement Plan of TCRS Discretely Presented Anderson County School Department For the Fiscal Year Ended June 30

	 2015	2016	2017	2018	2019	2020
School Department's Proportion of the Net Pension Liability (Asset)	0.226313%	0.395477%	0.547672%	0.569825%	0.597482%	0.604304%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (9,104) \$	(41,170) \$	(144,495) \$	(258,432) \$	(337,271) \$	(343,633)
Covered Payroll	\$ 470,216 \$	1,740,114 \$	3,594,587 \$	4,977,911 \$	6,322,602 \$	7,520,106
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37%)	(4.02%)	(5.19%)	(5.33%)	(4.57%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%

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

Anderson County, Tennessee Schedule of Proportionate Share of the Net Pension Liability (Asset) in the Teacher Legacy Pension Plan of TCRS Discretely Presented Anderson County School Department For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020
School Department's Proportion of the Net Pension Liability (Asset)	0.757747%	0.767088%	0.770419%	0.745236%	0.740556%	0.740066%	0.711779%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (123,130) \$	314,226 \$	4,814,691 \$	\$ (243,830) \$	(2,605,954) \$	(7,609,211) \$	(5,427,839)
Covered Payroll	\$ 29,741,510 \$	28,715,973 \$	27,810,568 \$	\$ 26,343,699 \$	25,933,509 \$	24,619,082 \$	23,787,793
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.41%)	1.09%	17.31%	(0.93%)	(10.05%)	(30.91%)	(22.82%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%

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

## Anderson County, Tennessee Schedule of Changes in the Total OPEB Liability and Related Ratios - Anderson County Plan Primary Government For the Fiscal Year Ended June 30

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 18,892 \$	19,625 \$	24,200 \$	29,177
Interest	21,263	21,106	16,903	13,793
Differences Between Actual and Expected Experience	0	(61, 877)	0	9,992
Changes in Assumptions or Other Inputs	0	32,363	32,309	24,446
Benefit Payments	(40, 162)	(49,716)	(63, 634)	(62, 231)
Net Change in Total OPEB Liability	\$ (7) \$	(38,499) \$	9,778 \$	15,177
Total OPEB Liability, Beginning	 549,203	549,196	510,697	520,475
Total OPEB Liability, Ending	\$ 549,196 \$	510,697 \$	520,475 \$	535,652
Covered Employee Payroll Net OPEB Liability as a Percentage of Covered Employee Payroll	\$ $11,361,615 \ \$ \ 4.84\%$	$15,653,637 \ \$ \ 3.3\%$	$16{,}514{,}565$ \$ 3.2%	16,977,872 3.2%
Note 1: Ten years of data will be presented when available.				
Note 2: Changes in assumptions.				
(a) The following are the discount rates used in each period:				
2017  4.00%				
2018 3.88%				
2019 3.36%				
2020 2.66%				
2021 2.18%				
(b) The assumed initial trend rate applicable to the 2019				
plan year was updated from a flat 5.00% to an immediate				

- plan year was updated from a flat 5.00% to an immediate rate of 8.5%, decreasing 0.5% per year to an ultimate rate of 4.5%.
- (c) In 2021, base mortality rates were updated from the RPH-2014 tables (adjusted to 2006) to Pub-2010 General tables.
- (d) In 2021, the mortality improvement scale was updated from Scale MP-2019 to Scale MP-2020

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

#### Anderson County, Tennessee Schedule of Changes in the Total OPEB Liability and Related Ratios - Local Education Plan Discretely Presented Anderson County School Department For the Fiscal Year Ended June 30

	2017	2018	2019	2020
Total OPEB Liability				
Service Cost	\$ 401,367 \$	371,985 \$	333,743 \$	323,997
Interest	218,903	256,470	225,172	231,951
Differences Between Actual and Expected Experience	0	(1, 210, 835)	825,344	(200, 651)
Changes in Assumptions or Other Inputs	(325, 616)	174,346	(532, 368)	800,314
Benefit Payments	 (543, 331)	(572, 144)	(507, 831)	(399, 238)
Net Change in Total OPEB Liability	\$ (248,677) \$	(980,178) \$	344,060 \$	756,373
Total OPEB Liability, Beginning	 7,366,981	7,118,304	6,138,126	6,482,186
		0 100 100 <b>(</b>	a 400 100 A	
Total OPEB Liability, Ending	\$ 7,118,304 \$	6,138,126 \$	6,482,186 \$	7,238,559
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 2,417,177 \$	2,029,749 \$	2,262,140 \$	2,368,196
Employer Proportionate Share of the Total OPEB Liability	4,701,127	4,108,377	4,220,046	4,870,363
Covered Employee Payroll	\$ 39,854,303 \$	41,291,868 \$	41,978,500 \$	42,120,534
Total OPEB Liability as a Percentage of Covered Employee Payroll	11.80%	9.95%	10.05%	11.56%

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions.

- (a) The following are the discount rates used in each period:
  - 2016 2.92%
  - 2017 3.56%
  - 2018 3.62%
  - 2019 3.51%
  - 2020 2.21%
- (b) The assumed initial trend rate applicable to plan years was revised as follows: For the 2019 plan year - from 5.4% to 6.75%
  - For the 2020 plan year from 6.75% to 6.03%
  - For the 2020 plan year from 6.03% to 9.02%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

#### ANDERSON COUNTY, TENNESSEE NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended June 30, 2021

#### TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

*Valuation Date:* Actuarially determined contribution rates for fiscal year 2021 were calculated based on the July 1, 2019, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed (Not to Exceed 20 Years)
<b>Remaining Amortization</b>	
Period	Varies by Year
Asset Valuation	10-Year Smoothed Within a 20%
	Corridor to Market Value
Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to
	3.44% Based on Age, Including Inflation,
	Averaging 4%
Investment Rate of Return	7.25%, Net of Investment Expense,
	Including Inflation
Retirement Age	Pattern of Retirement Determined by
	Experience Study
Mortality	Customized Table Based on Actual
	Experience Including an Adjustment for
	Some Anticipated Improvement
Cost of Living Adjustment	2.25%

*Changes of assumptions*: In 2017, the following assumptions were changed: decreased inflation rate from 3.0 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.0 percent; and modified mortality assumptions.

# Combining and Individual Fund Financial Statements and Schedules

# Nonmajor Governmental Funds

# Special Revenue Funds

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

<u>Public Library Fund</u> – The Public Library Fund is used to account for transactions of the Anderson County Public Library, which is jointly funded by Anderson County, the city of Clinton, city of Oak Ridge, and Rocky Top.

<u>Solid Waste/Sanitation Fund</u> – The Solid Waste/Sanitation Fund is used to account for transactions involving solid waste collection.

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

<u>Other General Government Fund</u> – The Other General Government Fund is used to account for transactions of the Anderson County television station.

<u>Other Special Revenue Fund</u> – The Other Special Revenue Fund is used to account for transactions of the Anderson County Tourism Board.

<u>Constitutional Officers - Fees Fund</u> – 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.

# $\mathbf{D}\mathbf{e}\mathbf{b}\mathbf{t} \; \mathbf{S}\mathbf{e}\mathbf{r}\mathbf{v}\mathbf{i}\mathbf{c}\mathbf{e} \; \mathbf{F}\mathbf{u}\mathbf{n}\mathbf{d}\mathbf{s}$

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

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

<u>Rural Debt Service Fund</u> – The Rural Debt Service Fund is used to account for the retirement of long-term debt issued for the construction and renovations of the county's elementary schools.

<u>Education Debt Service Fund</u> – The Education Debt Service Fund is used to account for the retirement of long-term debt issued for the construction and renovations of the county's middle and high schools.

# Capital Projects Fund

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.

<u>General Capital Projects Fund</u> – The General Capital Projects Fund is used to account for general capital expenditures of the county.

# <u>Anderson County, Tennessee</u> <u>Combining Balance Sheet</u> <u>Nonmajor Governmental Funds</u> <u>June 30, 2021</u>

		Specia	al Revenue Fun	ds	
				Other	
		Solid		General	Other
	Public	Waste /	Drug	Government	Special
	Library	Sanitation	Control	Fund	Revenue
ASSETS					
Cash	\$ 737 \$	0 \$	0 \$	0 \$	0
Equity in Pooled Cash and Investments	350,831	315,269	184,225	45,753	538,097
Accounts Receivable	931	108,113	0	38,870	48,583
Due from Other Governments	0	5,285	0	0	0
Due from Other Funds	792	486	295	61	661
Property Taxes Receivable	553,867	1,307,383	0	0	0
Allowance for Uncollectible Property Taxes	 (18,537)	(43,754)	0	0	0
Total Assets	\$ 888,621 \$	1,692,782 \$	184,520 \$	84,684 \$	587,341
LIABILITIES					
Accounts Payable	\$ 5,798 \$	146,518 \$	9,290 \$	12,943 \$	18,241
Accrued Payroll	10,844	4,043	0	1,993	3,721
Payroll Deductions Payable	1,047	391	0	181	235
Contracts Payable	0	0	0	0	0
Due to Other Funds	7,851	3,095	0	1,743	1,778
Due to Component Units	 0	0	0	0	0
Total Liabilities	\$ 25,540 \$	154,047 \$	9,290 \$	16,860 \$	23,975
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	\$ 514,532 \$	1,214,536 \$	0 \$	0 \$	0
Deferred Delinquent Property Taxes	19,771	46,668	0	0	0
Total Deferred Inflows of Resources	\$ 534,303 \$	1,261,204 \$	0 \$	0 \$	0

# <u>Anderson County, Tennessee</u> <u>Combining Balance Sheet</u> <u>Nonmajor Governmental Funds (Cont.)</u>

		Speci	al Revenue Fun	ds	
		Solid		Other General	Other
	Public Library	Waste / Sanitation	Drug Control	Government Fund	Special Revenue
FUND BALANCES					
Restricted:					
Restricted for Public Safety	\$ 0 \$	0 \$	166,771 \$	0 \$	0
Restricted for Public Health and Welfare	0	269,476	0	0	0
Restricted for Social, Cultural, and Recreational Services	328,778	0	0	0	539,328
Restricted for Capital Outlay	0	0	0	0	0
Restricted for Debt Service	0	0	0	0	0
Committed:					
Committed for Public Safety	0	0	8,459	0	0
Committed for Public Health and Welfare	0	8,055	0	0	0
Committed for Social, Cultural, and Recreational Services	0	0	0	67,824	24,038
Committed for Capital Outlay	0	0	0	0	0
Committed for Debt Service	0	0	0	0	0
Total Fund Balances	\$ 328,778 \$	277,531 \$	175,230 \$	67,824 \$	563,366
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 888,621 \$	1,692,782 \$	184,520 \$	84,684 \$	587,341

# <u>Anderson County, Tennessee</u> <u>Combining Balance Sheet</u> <u>Nonmajor Governmental Funds (Cont.)</u>

	Special Revenue Funds (Cont.)			Debt Service Funds					
ASSETS	_	Constitu - tional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total		
Cash Equity in Pooled Cash and Investments Accounts Receivable Due from Other Governments Due from Other Funds Property Taxes Receivable Allowance for Uncollectible Property Taxes	\$	56,727 \$ 0 8,844 0 0 0 0 0	$57,464 \ \$ \\ 1,434,175 \\ 205,341 \\ 5,285 \\ 2,295 \\ 1,861,250 \\ (62,291) \\ \end{cases}$	$\begin{array}{c} 0 \\ 1,858,263 \\ 2,646 \\ 0 \\ 0 \\ 1,964,294 \\ (65,740) \end{array}$	$\begin{array}{c} 0 & \$ \\ 961,112 \\ & 0 \\ 0 \\ 774 \\ 221,940 \\ (7,380) \end{array}$	$\begin{array}{c} 0 \\ 450,091 \\ 0 \\ 0 \\ 669 \\ 1,929,295 \\ (64,478) \end{array}$	$\begin{array}{c} 0\\ 3,269,466\\ 2,646\\ 0\\ 1,443\\ 4,115,529\\ (137,598)\end{array}$		
Total Assets	\$	65,571 \$	3,503,519 \$	3,759,463 \$	1,176,446 \$	2,315,577 \$	7,251,486		
LIABILITIES									
Accounts Payable Accrued Payroll Payroll Deductions Payable Contracts Payable Due to Other Funds Due to Component Units Total Liabilities	\$	$\begin{array}{c} 0 & \$ \\ 0 \\ 0 \\ 0 \\ 65,571 \\ 0 \\ 65,571 & \$ \end{array}$	$\begin{array}{ccc} 192,790 & \$ \\ 20,601 & \\ 1,854 & \\ 0 & \\ 80,038 & \\ 0 & \\ 295,283 & \$ \end{array}$	$\begin{array}{c} 0 & \$ \\ 0 \\ 0 \\ 0 \\ 30,809 \\ 17,690 \\ \hline 48,499 & \$ \end{array}$	0 \$ 0 0 0 0 0 0 5	0 \$ 0 0 0 0 0 0 0 8	$\begin{array}{c} 0 \\ 0 \\ 0 \\ 0 \\ 30,809 \\ 17,690 \\ 48,499 \end{array}$		
DEFERRED INFLOWS OF RESOURCES									
Deferred Current Property Taxes Deferred Delinquent Property Taxes Total Deferred Inflows of Resources	\$	0 \$ 0 0 \$	$\begin{array}{ccc} 1,729,068 & \$ \\ & 66,439 \\ \hline 1,795,507 & \$ \end{array}$	1,824,794 \$ 70,117 1,894,911 \$	204,795 \$ 9,222 214,017 \$	1,793,871 \$ 67,278 1,861,149 \$	$3,823,460 \\ 146,617 \\ 3,970,077$		

# <u>Anderson County, Tennessee</u> <u>Combining Balance Sheet</u> <u>Nonmajor Governmental Funds (Cont.)</u>

	Special Revenue Funds (Cont.)			Debt Service Funds				
FUND BALANCES		Constitu - tional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total	
Restricted:								
Restricted for Public Safety	\$	0 \$	166,771 \$	0 \$	0 \$	0 \$	0	
Restricted for Public Health and Welfare		0	269,476	0	0	0	0	
Restricted for Social, Cultural, and Recreational Services		0	868,106	0	0	0	0	
Restricted for Capital Outlay		0	0	0	0	0	0	
Restricted for Debt Service		0	0	1,358,316	962,429	328,729	2,649,474	
Committed:								
Committed for Public Safety		0	8,459	0	0	0	0	
Committed for Public Health and Welfare		0	8,055	0	0	0	0	
Committed for Social, Cultural, and Recreational Services		0	91,862	0	0	0	0	
Committed for Capital Outlay		0	0	0	0	0	0	
Committed for Debt Service		0	0	457,737	0	$125,\!699$	583,436	
Total Fund Balances	\$	0 \$	1,412,729 \$	1,816,053 \$	962,429 \$	454,428 \$	3,232,910	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	65,571 \$	3,503,519 \$	3,759,463 \$	1,176,446 \$	2,315,577 \$	7,251,486	

# <u>Anderson County, Tennessee</u> <u>Combining Balance Sheet</u> <u>Nonmajor Governmental Funds (Cont.)</u>

ASSETS	 Capital Projects Fund General Capital Projects	Total Nonmajor Governmental Funds
Cash Equity in Pooled Cash and Investments Accounts Receivable Due from Other Governments Due from Other Funds Property Taxes Receivable Allowance for Uncollectible Property Taxes	\$ $\begin{array}{c} 0 & \$ \\ 444,085 \\ 0 \\ 0 \\ 0 \\ 642,911 \\ (13,613) \end{array}$	5 57,464 5,147,726 207,987 5,285 3,738 6,619,690 (213,502)
Total Assets	\$ 1,073,383 \$	3 11,828,388
LIABILITIES		
Accounts Payable Accrued Payroll Payroll Deductions Payable Contracts Payable Due to Other Funds Due to Component Units Total Liabilities	\$ $\begin{array}{cccc} 27,626 & \$ \\ & 0 \\ & 0 \\ 58,879 \\ & 0 \\ & 0 \\ \hline & 0 \\ \hline & 86,505 & \$ \end{array}$	$20,601 \\ 1,854 \\ 58,879 \\ 110,847 \\ 17,690$
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes Deferred Delinquent Property Taxes Total Deferred Inflows of Resources	\$ 624,219 \$ 4,828 629,047 \$	217,884

<u>Anderson County, Tennessee</u> <u>Combining Balance Sheet</u> <u>Nonmajor Governmental Funds (Cont.)</u>

FUND BALANCES	Pro	Capital jects Fund General Capital Projects	Total Nonmajor Governmental Funds
Restricted:			
Restricted for Public Safety	\$	0 \$	166,771
Restricted for Public Health and Welfare		0	269,476
Restricted for Social, Cultural, and Recreational Services		0	868,106
Restricted for Capital Outlay		284,821	284,821
Restricted for Debt Service		0	2,649,474
Committed:			
Committed for Public Safety		0	8,459
Committed for Public Health and Welfare		0	8,055
Committed for Social, Cultural, and Recreational Services		0	91,862
Committed for Capital Outlay		73,010	73,010
Committed for Debt Service		0	583,436
Total Fund Balances	\$	357,831 \$	5,003,470
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	1,073,383 \$	11,828,388

#### <u>Anderson County, Tennessee</u> <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Nonmajor Governmental Funds</u> <u>For the Year Ended June 30, 2021</u>

		Special Revenue Funds						
	—							
			Solid		General	Other		
		Public	Waste /	Drug	Government	Special		
		Library	Sanitation	Control	Fund	Revenue		
Revenues	<b>.</b>	400.000 #	1 1 0 0 0 0	0.0	о. ф.			
Local Taxes	\$	493,896 \$	1,168,689 \$	0 \$		423,965		
Licenses and Permits		0	0	0	188,344	0		
Fines, Forfeitures, and Penalties		0	0	25,586	0	0		
Charges for Current Services		6,174	654,754	0	35,000	0		
Other Local Revenues		2,926	5,865	333	159	15,104		
State of Tennessee		0	38,942	0	0	50,000		
Federal Government		10,640	0	0	0	53,473		
Other Governments and Citizens Groups		130,811	0	0	0	0		
Total Revenues	\$	644,447 \$	1,868,250 \$	25,919 \$	223,503 \$	542,542		
Expenditures								
Current:								
Public Safety	\$	0 \$	0 \$	50,163 \$	0 \$	0		
Public Health and Welfare	Ŷ	0	1,831,510	0	0	0 0		
Social, Cultural, and Recreational Services		616,930	0	0	222,022	0		
Other Operations		010,000	0	0	, <b></b>	397,800		
Debt Service:		0	0	0	0	001,000		
Principal on Debt		0	0	0	0	0		
Interest on Debt		0	0	0	0	0		
Other Debt Service		0	0	0	0	0		
		0	0	0	0	0		
Capital Projects	æ			U FO 109 @	000000 m	207.800		
Total Expenditures	\$	616,930 \$	1,831,510 \$	50,163 \$	222,022 \$	397,800		

## <u>Anderson County, Tennessee</u> <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Nonmajor Governmental Funds (Cont.)</u>

	 Special Revenue Funds							
	 Other							
		Solid		General	Other			
	Public	Waste /	Drug	Government	Special			
	Library	Sanitation	Control	Fund	Revenue			
Excess (Deficiency) of Revenues								
Over Expenditures	\$ 27,517 \$	36,740 \$	(24,244) \$	1,481 \$	144,742			
Other Financing Sources (Uses)								
Transfers In	\$ 0 \$	12,500 \$	0 \$	0 \$	30,000			
Transfers Out	0	(200,000)	0	0	0			
Total Other Financing Sources (Uses)	\$ 0 \$	(187,500) \$	0 \$	0 \$	30,000			
Net Change in Fund Balances	\$ 27,517 \$	(150,760) \$	(24,244) \$	1,481 \$	174,742			
Fund Balance, July 1, 2020	 301,261	428,291	199,474	66,343	388,624			
Fund Balance, June 30, 2021	\$ 328,778 \$	277,531 \$	175,230 \$	67,824 \$	563,366			

## <u>Anderson County, Tennessee</u> <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Nonmajor Governmental Funds (Cont.)</u>

		cial Revenue I	Funds (Cont.)		Debt Servie	ce Funds	
	-	onstitu - tional fficers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
<u>Revenues</u>							
Local Taxes	\$	0 \$	2,086,550 \$	1,800,545 \$	200,687 \$	1,723,077 \$	3,724,309
Licenses and Permits		0	188,344	0	0	0	0
Fines, Forfeitures, and Penalties		0	25,586	0	0	0	0
Charges for Current Services		28	695,956	0	0	0	0
Other Local Revenues		0	24,387	0	774	0	774
State of Tennessee		0	88,942	0	0	0	0
Federal Government		0	64,113	12,195	0	0	12,195
Other Governments and Citizens Groups		0	130,811	0	2,311,708	315,000	2,626,708
Total Revenues	\$	28 \$	3,304,689 \$	1,812,740 \$	2,513,169 \$	2,038,077 \$	6,363,986
Expenditures							
Current:							
Public Safety	\$	28 \$	50,191 \$	0 \$	0 \$	0 \$	0
Public Health and Welfare		0	1,831,510	0	0	0	0
Social, Cultural, and Recreational Services		0	838,952	0	0	0	0
Other Operations		0	397,800	0	0	0	0
Debt Service:			,				
Principal on Debt		0	0	1,473,000	1,326,206	1,150,000	3,949,206
Interest on Debt		0	0	791,163	633,111	754,451	2,178,725
Other Debt Service		0	0	42,786	5,530	36,086	84,402
Capital Projects		0	0	0	0	0	0
Total Expenditures	\$	28 \$	3,118,453 \$	2,306,949 \$	1,964,847 \$	1,940,537 \$	6,212,333

## <u>Anderson County, Tennessee</u> <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Nonmajor Governmental Funds (Cont.)</u>

		Special Revenue Funds (Cont.)			Debt Service Funds			
	t Of	nstitu - ional ficers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total	
Excess (Deficiency) of Revenues								
Over Expenditures	\$	0 \$	186,236 \$	(494,209) \$	548,322 \$	97,540 \$	151,653	
Other Financing Sources (Uses)								
Transfers In	\$	0 \$	42,500 \$	318,000 \$	0 \$	0 \$	318,000	
Transfers Out		0	(200,000)	0	0	0	0	
Total Other Financing Sources (Uses)	\$	0 \$	(157,500) \$	318,000 \$	0 \$	0 \$	318,000	
Net Change in Fund Balances	\$	0 \$	28,736 \$	(176,209) \$	548,322 \$	97,540 \$	469,653	
Fund Balance, July 1, 2020	T	0	1,383,993	1,992,262	414,107	356,888	2,763,257	
Fund Balance, June 30, 2021	\$	0 \$	1,412,729 \$	1,816,053 \$	962,429 \$	454,428 \$	3,232,910	

## <u>Anderson County, Tennessee</u> <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Nonmajor Governmental Funds (Cont.)</u>

	<u> </u>	Capital Projects Fund General Capital Projects	Total Nonmajor Governmental Funds
Revenues			
Local Taxes	\$	121,648 \$	
Licenses and Permits		0	188,344
Fines, Forfeitures, and Penalties		0	25,586
Charges for Current Services		0	695,956
Other Local Revenues		127	25,288
State of Tennessee		0	88,942
Federal Government		0	76,308
Other Governments and Citizens Groups		0	2,757,519
Total Revenues	<u></u> <u>\$</u>	121,775 \$	9,790,450
Expenditures			
Current:			
Public Safety	\$	0 \$	
Public Health and Welfare		0	1,831,510
Social, Cultural, and Recreational Services		0	838,952
Other Operations		0	397,800
Debt Service:			
Principal on Debt		0	3,949,206
Interest on Debt		0	$2,\!178,\!725$
Other Debt Service		0	84,402
Capital Projects		5,123,794	5,123,794
Total Expenditures	<u>\$</u>	5,123,794 \$	14,454,580

## <u>Anderson County, Tennessee</u> <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances</u> <u>Nonmajor Governmental Funds (Cont.)</u>

	 Capital Projects Fund	Total
	General	Nonmajor
	Capital Projects	Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,002,019) \$	6 (4,664,130)
<u>Other Financing Sources (Uses)</u> Transfers In Transfers Out	\$ 240,000 \$ 0	600,500 (200,000)
Total Other Financing Sources (Uses)	\$ 240,000 \$	
Net Change in Fund Balances Fund Balance, July 1, 2020	\$ (4,762,019) \$ 5,119,850	6 (4,263,630) 9,267,100
Fund Balance, June 30, 2021	\$ 357,831 \$	5,003,470

<u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual and Budget</u> <u>Public Library Fund</u> <u>For the Year Ended June 30, 2021</u>

				Variance with Final Budget -	
	A	Budgeted An		Positive	
	Actual	Original	Final	(Negative)	
Revenues					
Local Taxes	\$ 493,896 \$	478,362 \$	478,362 \$	$15,\!534$	
Charges for Current Services	6,174	22,175	22,175	(16,001)	
Other Local Revenues	2,926	2,288	2,288	638	
Federal Government	10,640	0	0	10,640	
Other Governments and Citizens Groups	130,811	130,311	130,311	500	
Total Revenues	\$ 644,447 \$	633,136 \$	633,136 \$	11,311	
<u>Expenditures</u> <u>Social, Cultural, and Recreational Services</u> Libraries Total Expenditures	\$ 616,930 \$ 616,930 \$	706,606 <b>\$</b> 706,606 <b>\$</b>	681,593 \$ 681,593 \$		
Excess (Deficiency) of Revenues Over Expenditures	\$ 27,517 \$	(73,470) \$	(48,457) \$	75,974	
Net Change in Fund Balance Fund Balance, July 1, 2020	\$ 27,517 \$ 301,261	(73,470) \$ 223,810	(48,457) \$ 223,810	75,974 77,451	
Fund Balance, June 30, 2021	\$ 328,778 \$	150,340 \$	175,353 \$	153,425	

Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget Solid Waste/Sanitation Fund For the Year Ended June 30, 2021

			Budgeted A	mounts	Variance with Final Budget - Positive
		Actual	Original	Final	(Negative)
D					
Revenues	ф	1 1 0 0 0 0	1 1 41 000 \$	1 1 41 000 Ф	00 501
Local Taxes	\$	1,168,689 \$	1,141,908 \$	1,141,908 \$	26,781
Charges for Current Services		654,754	658,000	658,000	(3,246)
Other Local Revenues		5,865	24,000	24,000	(18,135)
State of Tennessee	<u>_</u>	38,942	54,074	54,074	(15,132)
Total Revenues	\$	1,868,250 \$	1,877,982 \$	1,877,982 \$	(9,732)
<u>Expenditures</u>					
Public Health and Welfare					
Sanitation Management	\$	177,800 \$	196,879 \$	200,756 \$	22,956
Convenience Centers	Ŧ	668,741	643,500	700,000	31,259
Other Waste Collection		77,329	92,380	92,380	15,051
Recycling Center		9,908	8,000	13,000	3,092
Landfill Operation and Maintenance		794,000	787,000	811,000	17,000
Other Waste Disposal		103,732	75,000	105,000	1,268
Total Expenditures	\$	1,831,510 \$	1,802,759 \$	1,922,136 \$	90,626
Excess (Deficiency) of Revenues					
Over Expenditures	\$	36,740 \$	75,223 \$	(44,154) \$	80,894
Other Financing Sources (Uses)					
Transfers In	\$	12,500 \$	0 \$	12,500 \$	0
Transfers Out	Ψ	(200,000)	$0 \qquad \psi$	(200,000)	0
Total Other Financing Sources	\$	(187,500) \$	0 \$	(187,500) \$	0
Net Change in Fund Balance	\$	(150,760) \$	75,223 \$	(231,654) \$	80,894
Fund Balance, July 1, 2020		428,291	70,893	$231,\!654$	196,637
Fund Balance, June 30, 2021	\$	277,531 \$	146,116 \$	0 \$	277,531
	Ŷ	,••= V		÷	_ ,

# <u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual and Budget</u> <u>Drug Control Fund</u> <u>For the Year Ended June 30, 2021</u>

			Budgeted A	amounts	Variance with Final Budget - Positive
		Actual	Original	Final	(Negative)
<u>Revenues</u> Fines, Forfeitures, and Penalties Other Local Revenues	\$	25,586 \$ 333	59,500 \$ 500	$79,121 \ \$ 500$	(53,535) (167)
Total Revenues	\$	25,919 \$	60,000 \$	79,621 \$	(53,702)
<u>Expenditures</u> <u>Public Safety</u> Drug Enforcement Total Expenditures	\$ \$	50,163 \$ 50,163 \$	60,000 \$ 60,000 \$	90,101 \$ 90,101 \$	39,938 39,938
Excess (Deficiency) of Revenues Over Expenditures	\$	(24,244) \$	0 \$	(10,480) \$	(13,764)
Net Change in Fund Balance Fund Balance, July 1, 2020	\$	(24,244) \$ 199,474	0 \$ 193,609	(10,480) \$ 193,609	(13,764) 5,865
Fund Balance, June 30, 2021	\$	175,230 \$	193,609 \$	183,129 \$	(7, 899)

# <u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>Other General Government Special Revenue Fund</u> For the Year Ended June 30, 2021

		Actual (GAAP		Less: cumbrances	Actual Revenues/ Expenditures (Budgetary		Budgeted Amounts			Variance with Final Budget - Positive
		Basis)		7/1/2020	Basis)		Original		Final	(Negative)
Revenues										
Licenses and Permits	\$	188,344	\$	0 \$	188,344	\$	144,000	\$	144,000 \$	44,344
Charges for Current Services		35,000		0	35,000		35,000		35,000	0
Other Local Revenues		159		0	159		1,000		1,000	(841)
Total Revenues	\$	223,503	\$	0 \$	223,503	\$	180,000	\$	180,000 \$	43,503
<u>Expenditures</u> <u>Social, Cultural, and Recreational Services</u> Other Social, Cultural, and Recreational	¢	222,022	¢	(28,640) \$	193,382	¢	179,367	¢	210,730 \$	17,348
Total Expenditures	<u> </u>	222,022	-	(28,640) \$			179,367		210,730 \$	17,348
Excess (Deficiency) of Revenues Over Expenditures	\$	1,481		28,640 \$	· · · · ·		633		(30,730) \$	60,851
Net Change in Fund Balance Fund Balance, July 1, 2020	\$	1,481 66,343	\$	28,640 \$ (28,640)	30,121 37,703	\$	633 35,476	\$	(30,730) \$ 35,476	60,851 2,227
Fund Balance, June 30, 2021	\$	67,824	\$	0 \$	67,824	\$	36,109	\$	4,746 \$	63,078

#### <u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>Other Special Revenue Fund</u> <u>For the Year Ended June 30, 2021</u>

		Actual	Add:	Actual Revenues/ Expenditures			Variance with Final Budget -
		(GAAP	Encumbrances	(Budgetary	Budgeted An	nounts	Positive
		Basis)	6/30/2021	Basis)	Original	Final	(Negative)
2							
Revenues	<b>*</b>		<b>•</b> • • •				~~~~
Local Taxes	\$	423,965			385,000 \$	385,000 \$	38,965
Other Local Revenues		15,104	0	15,104	0	0	15,104
State of Tennessee		50,000	0	50,000	30,000	50,000	0
Federal Government		53,473	0	53,473	0	0	53,473
Total Revenues	\$	$542,\!542$	\$ 0 \$	542,542 \$	415,000 \$	435,000 \$	107,542
<u>Expenditures</u> <u>Other Operations</u> Tourism Total Expenditures	<u>\$</u> \$	397,800 397,800	, , ,		412,741 \$ 412,741 \$	499,741 \$ 499,741 \$	94,941 94,941
Excess (Deficiency) of Revenues							
Over Expenditures	\$	144,742	\$ (7,000) \$	3 137,742 <b>\$</b>	2,259 \$	(64,741) \$	202,483
<u>Other Financing Sources (Uses)</u> Transfers In Total Other Financing Sources	<u>\$</u> \$	30,000 30,000		, ,	0 \$ 0 \$	30,000 \$ 30,000 \$	0
Net Change in Fund Balance	\$	174,742	\$ (7,000) \$	3	2,259 \$	(34,741) \$	202,483
Fund Balance, July 1, 2020	·	388,624	0	388,624	297,853	297,853	90,771
Fund Balance, June 30, 2021	\$	563,366	\$ (7,000) \$	556,366 \$	300,112 \$	263,112 \$	293,254

<u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual and Budget</u> <u>General Debt Service Fund</u> <u>For the Year Ended June 30, 2021</u>

					Variance with Final Budget -
		_	Budgeted Amounts		Positive
		Actual	Original	Final	(Negative)
Demonstra					
<u>Revenues</u> Local Taxes	¢	1 200 545 0	1,843,213 \$	1,843,213 \$	(19, cco)
Other Local Revenues	\$	1,800,545 \$	1,843,213 \$ 15,000	1,843,213 \$ 15,000	(42,668) (15,000)
Federal Government		12,195	23,840	23,840	(11,645)
Other Governments and Citizens Groups		12,195	18,000	23,840	(11,645)
Total Revenues	\$	1,812,740 \$	1,900,053 \$	1,882,053 \$	(69,313)
Total Revenues	φ	1,012,740 \$	1,300,055 φ	1,002,005 φ	(03,313)
<u>Expenditures</u>					
Principal on Debt					
General Government	\$	1,473,000 \$	1,173,000 \$	1,473,000 \$	0
Interest on Debt	Ŧ	_,,_,	_,	_,	-
General Government		791,163	826,553	826,553	35,390
Other Debt Service		,			,
General Government		42,786	53,500	53,500	10,714
Total Expenditures	\$	2,306,949 \$	2,053,053 \$	2,353,053 \$	46,104
•					
Excess (Deficiency) of Revenues					
Over Expenditures	\$	(494,209) \$	(153,000) \$	(471,000) \$	(23, 209)
-					
Other Financing Sources (Uses)					
Transfers In	<u>\$</u> \$	318,000 \$	0 \$	318,000 \$	0
Total Other Financing Sources	\$	318,000 \$	0 \$	318,000 \$	0
Net Change in Fund Balance	\$	(176,209) \$	(153,000) \$	(153,000) \$	(23, 209)
Fund Balance, July 1, 2020		1,992,262	1,988,914	1,988,914	3,348
	¢				(10.001)
Fund Balance, June 30, 2021	\$	1,816,053 \$	1,835,914 \$	1,835,914 \$	(19,861)

<u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual and Budget</u> <u>Rural Debt Service Fund</u> <u>For the Year Ended June 30, 2021</u>

					Variance with Final Budget -
			Budgeted A	mounts	Positive
		Actual	Original	Final	(Negative)
Revenues					
Local Taxes	\$	200,687 \$	198,042 \$	198,042 \$	2,645
Other Local Revenues	ψ	200,001 \$ 774	2,000	2,000	(1,226)
Other Governments and Citizens Groups		2,311,708	1,500,000	1,626,708	685,000
Total Revenues	\$	2,513,169 \$		1,826,750 \$	686,419
Expenditures					
Principal on Debt					
Education	\$	1,326,206 \$	1,239,242 \$	1,326,208 \$	2
Interest on Debt					
Education		633,111	593,370	633,112	1
<u>Other Debt Service</u>					
Education		5,530	0	6,800	1,270
Total Expenditures	\$	1,964,847 \$	1,832,612 \$	1,966,120 \$	1,273
Excess (Deficiency) of Revenues					
Over Expenditures	\$	548,322 \$	(132,570) \$	(139,370) \$	687,692
Net Change in Fund Balance	\$	548,322 \$	(132,570) \$	(139,370) \$	687,692
Fund Balance, July 1, 2020	φ	414,107	(152,576)	291,928	122,179
i una isatantos, o ary i, nono		-1-,101	201,020	201,020	122,110
Fund Balance, June 30, 2021	\$	962,429 \$	159,358 \$	152,558 \$	809,871

Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget Education Debt Service Fund For the Year Ended June 30, 2021

					Variance with Final Budget -
			Budgeted A	mounts	Positive
		Actual	Original	Final	(Negative)
Deveryon					
<u>Revenues</u> Local Taxes	\$	1,723,077 \$	1,706,510 \$	1,706,510 \$	16,567
Other Local Revenues	φ	1,723,077 p 0	4,000	4,000	(4,000)
Other Governments and Citizens Groups		315,000	4,000	4,000	315,000
Total Revenues	\$	2,038,077 \$	ů	1,710,510 \$	327,567
	Ψ	<b>_</b> ,000,011	1,110,010 ¢	1,110,010 ¢	021,001
Expenditures					
Principal on Debt					
Education	\$	1,150,000 \$	1,150,000 \$	1,150,000 \$	0
Interest on Debt					
Education		754,451	754,452	754,452	1
<u>Other Debt Service</u>					
Education		36,086	0	39,800	3,714
Total Expenditures	\$	1,940,537 \$	1,904,452 \$	1,944,252 \$	3,715
Excess (Deficiency) of Revenues	¢		(102.0.10) #		001 000
Over Expenditures	\$	97,540 \$	(193,942) \$	(233,742) \$	331,282
Net Change in Fund Balance	\$	97,540 \$	(193,942) \$	(233,742) \$	331,282
Fund Balance, July 1, 2020		356,888	385,350	385,350	(28, 462)
Fund Balance, June 30, 2021	\$	454,428 \$	191,408 \$	151,608 \$	302,820

# <u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>General Capital Projects Fund</u> For the Year Ended June 30, 2021

		Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted A Original	<u>mounts</u> Final	Variance with Final Budget - Positive (Negative)
Revenues	<b>•</b>							- <b></b> -
Local Taxes	\$	121,648 \$			, ,	114,872 \$	114,872 \$	6,776
Other Local Revenues	<b>•</b>	127	0	0	127	0	0	127
Total Revenues	\$	121,775 \$	0 8	\$ 0 \$	3 121,775 \$	114,872 \$	114,872 \$	6,903
<u>Expenditures</u> <u>Capital Projects</u> General Administration Projects	\$	4,330,630 \$	(4,290,168) \$	§ 136,346 §	§ 176,808 \$	114,872 \$	783,086 \$	606,278
Public Safety Projects		10,449	0	0	10,449	0	104,334	93,885
Public Health and Welfare Projects		282,715	0	0	282,715	0	286,000	3,285
Other General Government Projects		0	0	26,700	26,700	0	26,700	0
Highway and Street Capital Projects		500,000	0	0	500,000	0	500,000	0
Total Expenditures	\$	5,123,794 \$	(4,290,168) \$	\$ 163,046	\$ 996,672 \$	114,872 \$	1,700,120 \$	703,448
Excess (Deficiency) of Revenues Over Expenditures	\$	(5,002,019) \$	4,290,168	\$ (163,046) \$	6 (874,897) \$	0 \$	(1,585,248) \$	710,351
Other Financing Sources (Uses)								
Transfers In	\$	240,000 \$				0 \$	240,000 \$	0
Total Other Financing Sources	\$	240,000 \$	0 8	\$ 0 \$	8 240,000 \$	0 \$	240,000 \$	0
Net Change in Fund Balance	\$	(4,762,019) \$	4,290,168	\$ (163,046) \$	\$ (634,897) \$	0 \$	(1,345,248) \$	710,351
Fund Balance, July 1, 2020		5,119,850	(4,290,168)	0	829,682	1,505,263	1,505,263	(675, 581)
Fund Balance, June 30, 2021	\$	357,831 \$	0 8	\$ (163,046) \$	3 194,785 \$	1,505,263 \$	160,015 \$	34,770

# $\mathbf{C}$ ustodial $\mathbf{F}$ unds

Custodial Funds are used to account for assets held by the county in a custodial capacity or as an agent for individuals, private organizations, and other governments. Custodial Funds are reported using the economic resources measurement focus and the accrual basis of accounting. Custodial fund reporting focuses on net position and changes in net position. Custodial funds are distinguished from trust funds by the absence of a trust agreement or equivalent arrangement.

<u>Cities - Sales Tax Fund</u> – 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.

<u>City School ADA – Clinton Fund and City School ADA – Oak Ridge Fund</u> – These two funds are used to account for the city school systems' shares of education revenues collected by the county that must be apportioned between the various school systems on an average daily attendance basis. These collections are remitted to the city school systems on a monthly basis.

<u>Constitutional Officers - Custodial Fund</u> – The Constitutional Officers - Custodial Fund is used to account for amounts collected in a custodial capacity by the county clerk, circuit and general sessions courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, litigants, heirs, and others.

<u>Judicial District Drug Fund</u> – 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, a joint venture, which was created by contract (mutual aid agreement) between the participating city and county governments.

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

# Exhibit H-1

#### <u>Anderson County, Tennessee</u> <u>Combining Statement of Net Position</u> <u>Custodial Funds</u> <u>June 30, 2021</u>

	_		Custodial	Funds	
	_	Cities - Sales Tax	City School ADA - Clinton A	City School DA - Oak Ridge	Constitu - tional Officers - Custodial
ASSETS					
Cash	\$	0 \$	0 \$	0 \$	1,733,054
Equity in Pooled Cash and Investments		0	197,040	871,062	0
Accounts Receivable		0	0	0	0
Due from Other Governments		3,622,318	345,980	1,530,916	0
Property Taxes Receivable		0	2,577,631	11,405,631	0
Allowance for Uncollectible Property Taxes		0	(86, 267)	(381,719)	0
Total Assets	<u>_</u> \$	3,622,318 \$	3,034,384 \$	13,425,890 \$	1,733,054
LIABILITIES Accounts Payable Due to Other Taxing Units Total Liabilities	\$	0 \$ 3,622,318 3,622,318 \$	639,811	0 \$ 2,830,264 2,830,264 \$	0 0 0
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	\$	0 \$	2,394,573 \$	10,595,626 \$	0
Total Deferred Inflows of Resources	\$ \$	0 \$		10,595,626 \$	0
NET POSITION					
Restricted for Individuals, Organizations, and Other Governments	\$	0 \$	0 \$	0 \$	1,733,054
Total Net Position	\$	0 \$	0 \$	0 \$	1,733,054
					(Continued)

# Exhibit H-1

# <u>Anderson County, Tennessee</u> <u>Combining Statement of Net Position</u> <u>Custodial Funds (Cont.)</u>

	_	Custodial Fun		
	_	Judicial District Drug	District Attorney General	Total
ASSETS				
Cash Equity in Pooled Cash and Investments Accounts Receivable Due from Other Governments Property Taxes Receivable Allowance for Uncollectible Property Taxes Total Assets	\$	$\begin{array}{cccc} 0 & \$ \\ 301,485 \\ 6,285 \\ 6,634 \\ 0 \\ 0 \\ \hline \\ 314,404 & \$ \\ \end{array}$	$ \begin{array}{cccccc}  & 0 & \$ \\  & 36,749 & \\  & 0 & \\  & 0 & \\  & 0 & \\  & 0 & \\  & 36,749 & \$ \end{array} $	$\begin{array}{r} 1,733,054\\ 1,406,336\\ 6,285\\ 5,505,848\\ 13,983,262\\ (467,986)\\ \hline 22,166,799\end{array}$
LIABILITIES				
Accounts Payable Due to Other Taxing Units Total Liabilities	\$	2,715 \$ 0 2,715 \$	0 \$ 0 0 \$	$2,715 \\ 7,092,393 \\ 7,095,108$
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes Total Deferred Inflows of Resources	\$	0 \$ 0 \$	0 \$ 0 \$	12,990,199 12,990,199
<u>NET POSITION</u>				
Restricted for Individuals, Organizations, and Other Governments	\$	311,689 \$	36,749 \$	2,081,492
Total Net Position	\$	311,689 \$	36,749 \$	2,081,492

#### Exhibit H-2

# Anderson County, Tennessee Combining Statement of Changes in Net Position Custodial Funds For the Year Ended June 30, 2021

			Custodia	l Funds				
	Cities - Sales Tax	City School ADA - Clinton	City School ADA - Oak Ridge	Constitu tional Officers - Custodial		Judicial District Drug	District Attorney General	Total
Additions								
Sales Tax Collections for Other Governments ADA - Educational Funds Collected for Cities	\$ 19,949,676 0	\$ 04,263,339	0 \$ 18,920,774		0 \$ 0	0 \$ 0	0 \$ 0	19,949,676 23,184,113
Fines/Fees and Other Collections Drug Task Force Collections District Attorney General Collections	0 0 0	0 0 0	0 0 0		9 0 0	$0\\131,894\\0$	$\begin{array}{c} 0 \\ 0 \\ 5,342 \end{array}$	$13,588,029 \\ 131,894 \\ 5,342$
Total Additions	\$ 19,949,676	\$	\$ 18,920,774		-	131,894 \$	5,342 \$	56,859,054
Deductions								
Payment of Sales Tax Collections for Other Governments Payments to City School Systems Payments to State Payments to Individuals and Others Payment of Drug Task Force Expenses Payment of District Attorney General Expenses		\$ $\begin{array}{c} 0 \\ 4,263,339 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \end{array}$	\$ 0 \$ 18,920,774 0 0 0 0 0	11,153,37 2,420,17		$ \begin{array}{ccc} 0 & \$ \\ 0 \\ 0 \\ 0 \\ 168,822 \\ 0 \\ \end{array} $	$     \begin{array}{c}       0 & \$ \\       0 & \\       0 & \\       0 & \\       0 & \\       3,269 & \\     \end{array} $	$19,949,676 \\23,184,113 \\11,153,376 \\2,420,174 \\168,822 \\3,269$
Total Deductions	\$ 19,949,676	\$ 4,263,339	\$ 18,920,774	\$ 13,573,55	0 \$	168,822 \$	3,269 \$	56,879,430
Change in Net Position	\$ 0	\$ 0	\$ 0 \$	\$ 14,47	9\$	(36,928) \$	2,073 \$	(20,376)
Net Position July 1, 2020 Restatement - See Note I.D.11	\$ 0 0	\$ 0 0	\$ 0 \$ 0	\$ 1,718,57	0 \$ 5	0 \$ 348,617	0 \$ 34,676	0 2,101,868
Net Position June 30, 2021	\$ 0	\$ 0	\$ 0 \$	\$ 1,733,05	4 \$	311,689 \$	36,749 \$	2,081,492

# Anderson County School Department

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

<u>General Purpose School Fund</u> – The General Purpose School Fund is used to account for general operations of the school department.

<u>School Federal Projects Fund</u> – The School Federal Projects Fund is used to account for restricted federal revenues, which must be expended on specific education programs.

<u>Central Cafeteria Fund</u> – The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

<u>Other Education Special Revenue Fund</u> – The Other Education Special Revenue Fund is used to account for day-care programs offered by the school department, the companion program, and the head start program.

<u>Internal School Fund</u> – The Internal School Fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities

<u>Education Capital Projects Fund</u> – The Education Capital Projects Fund is used to account for building construction and renovations of the school department.

# Anderson County, Tennessee Statement of Activities Discretely Presented Anderson County School Department For the Year Ended June 30, 2021

				Pro	ogram Revenu	ıes			Net (Expense) Revenue and Changes in
					Operating		Capital	_	Net Position
			Charges		Grants		Grants		Total
		_	for	-	and		and		Governmental
Functions/Programs		Expenses	Services	C	Contributions		Contributions		Activities
Governmental Activities:									
Instruction	\$	42,769,268	\$ 149,550	\$	6,791,921	\$	0	\$	(35, 827, 797)
Support Services		23,953,723	144,912		1,619,708		0		(22, 189, 103)
Operation of Non-instructional Services		11,702,635	229,270		11,436,512		62,084		25,231
Total Governmental Activities	\$	78,425,626	\$ 523,732	\$	19,848,141	\$	62,084	\$	(57,991,669)
General Revenues: Taxes: Property Taxes Levied for General Purposes Local Option Sales Taxes Other Local Taxes Grants and Contributions Not Restricted for Specific Program Unrestricted Investment Income Gain on Investments Miscellaneous Total General Revenues	s							\$	$\begin{array}{r} 17,589,343\\ 12,886,355\\ 2,726\\ 34,154,393\\ 17,690\\ 87,594\\ 84,766\\ \hline 64,822,867\\ \end{array}$
Change in Net Position Net Position, July 1, 2020 Restatement - See Note I.D.11.								\$	6,831,198 71,309,274 1,520,899
Net Position, June 30, 2021								\$	79,661,371

# <u>Anderson County, Tennessee</u> <u>Balance Sheet - Governmental Funds</u> <u>Discretely Presented Anderson County School Department</u> <u>June 30, 2021</u>

	-	Major Fund General Purpose School	Nonmajor Funds Other Govern- mental Funds	Total Governmental Funds
ASSETS				
Cash Equity in Pooled Cash and Investments Inventories Accounts Receivable Due from Other Governments Due from Other Funds Due from Primary Government Property Taxes Receivable Allowance for Uncollectible Property Taxes Prepaid Items Other Current Assets Restricted Assets	\$	384,450 \$ 13,911,814 0 502 2,954,339 311,264 17,690 17,591,430 (588,742) 0 0 542,714	5    1,738,433    2,894,270    126,069    8,000    1,529,662    3,574    0    978,927    (32,762)    1,475    12,225    0    0	$\begin{array}{cccccccc} & 2,122,883 \\ & 16,806,084 \\ & 126,069 \\ & 8,502 \\ & 4,484,001 \\ & 314,838 \\ & 17,690 \\ & 18,570,357 \\ & (621,504) \\ & 1,475 \\ & 12,225 \\ & 542,714 \end{array}$
Total Assets	\$	35,125,461 \$	7,259,873	\$ 42,385,334
LIABILITIES				
Accounts Payable Accrued Payroll Payroll Deductions Payable Contracts Payable Retainage Payable Claims and Judgments Payable Due to Other Funds Due to Other Funds Due to Primary Government Due to State of Tennessee Other Current Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Deferred Current Property Taxes Deferred Delinquent Property Taxes	\$ <u>\$</u>	$\begin{array}{c} 787,287 \\ 0 \\ 750,641 \\ 40,223 \\ 34,896 \\ 88,343 \\ 3,574 \\ 10,649 \\ 0 \\ 1,363 \\ 1,716,976 \\ \$ \\ 16,342,120 \\ \$ \\ 627,943 \\ \end{array}$	$\begin{array}{c} 1,397\\ 122,368\\ 17,100\\ 0\\ 0\\ 311,264\\ 1,444\\ 227\\ 0\\ \hline \\ 0\\ \hline \\ 1,221,606\\ \end{array}$	$\begin{array}{c} 1,397\\ 873,009\\ 57,323\\ 34,896\\ 88,343\\ 314,838\\ 12,093\\ 227\\ 1,363\\ \$ 2,938,582 \end{array}$
Other Deferred/Unavailable Revenue		1,180,603	01,011	1,180,603
Total Deferred Inflows of Resources	\$	18,150,666 \$	944,350	
FUND BALANCES				
Nonspendable: Inventory Prepaid Items	\$	0 \$ 0	126,069 1,475	

# <u>Anderson County, Tennessee</u> <u>Balance Sheet - Governmental Funds</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

	_	Major Fund	Nonmajor Funds		
		General	Other Govern-		Total
		Purpose	mental	(	Governmental
		School	Funds		Funds
FUND BALANCES (Cont.)	_				
Restricted:					
Restricted for Education	\$	449,450	4,036,891	\$	4,486,341
Restricted for Capital Projects		0	$554,\!482$		554,482
Restricted for Hybrid Retirement Stabilization Funds		542,714	0		542,714
Committed:					
Committed for Education		31,993	375,000		406,993
Assigned:					
Assigned for Education		719,107	0		719,107
Unassigned		$13,\!514,\!555$	0		13,514,555
Total Fund Balances	\$	15,257,819	5,093,917	\$	20,351,736
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	35,125,461	5 7,259,873	\$	42,385,334

<u>Anderson County, Tennessee</u> <u>Reconciliation of the Balance Sheet of Governmental Funds to</u> the Statement of Net Position Discretely Presented Anderson County School Department June 30, 2021

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

Tot	al fund balances - balance sheet - governmental funds (Exhibit I-2)		\$ 20,351,736
(1)	Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. Add: land Add: construction in progress Add: buildings and improvements net of accumulated depreciation Add: other capital assets net of accumulated depreciation	\$ 865,214 135,850 49,150,884 2,737,262	52,889,210
(2)	Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. Less: contributions due on primary government debt for capital lease Less: other postemployment benefits liability Less: compensated absences payable	\$ (275,415) (4,870,363) (510,682)	(5,656,460)
(3)	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		1,843,490
(4)	Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years. Add: deferred outflows of resources related to pensions Less: deferred inflows of resources related to pensions Add: deferred outflows of resources related to OPEB Less: deferred inflows of resources related to OPEB	\$ 5,659,590 (3,065,630) 1,393,181 (1,241,938)	2,745,203
(5)	Net pension assets are not current financial resources and therefore are not reported in the governmental funds. Add: net pension asset - agent plan Add: net pension asset - teacher retirement plan Add: net pension asset - teacher legacy pension plan	\$ 1,716,720 343,633 5,427,839	 7,488,192
Net	nosition of governmental activities (Exhibit A)		\$ 79 661 371

Net position of governmental activities (Exhibit A)

\$ 79,661,371

#### Anderson County, Tennessee Statement of Revenues, Expenditures, and Changes in Fund Balances -Governmental Funds Discretely Presented Anderson County School Department For the Year Ended June 30, 2021

For the Year Ended June 30, 2021				
			Nonmajor	
	_	Major Fund	Funds	
	_		Other	
		General	Govern-	Total
		Purpose	mental	Governmental
		School	Funds	Funds
<u>Revenues</u>				
Local Taxes	\$	29,139,891 \$	875,396 \$	\$ 30,015,287
	Φ		-	
Licenses and Permits		2,726	0	2,726
Charges for Current Services		281,638	231,850	513,488
Other Local Revenues		182,071	2,407,458	2,589,529
State of Tennessee		35,309,145	1,480,227	36,789,372
Federal Government		952,053	13,886,989	14,839,042
Other Governments and Citizens Groups		0	8,000	8,000
Total Revenues	\$	65,867,524 \$	18,889,920 \$	\$ 84,757,444
<u>Expenditures</u>				
Current:				
Instruction	\$	34,753,727 \$	4,472,269	\$ 39,225,996
Support Services	φ	23,675,561	1,413,906	55,225,330 25,089,467
			10,760,954	
Operation of Non-Instructional Services		97,445		10,858,399
Capital Outlay		664,879	819,221	1,484,100
Debt Service:		~ ~~~~		
Other Debt Service	<u> </u>	2,500,000	126,708	2,626,708
Total Expenditures	\$	61,691,612 \$	17,593,058 \$	\$ 79,284,670
Excess (Deficiency) of Revenues				
Over Expenditures	\$	4,175,912 \$	1,296,862	\$ 5,472,774
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	ው	750 \$	1,862 \$	\$ 2,612
	\$		,	· · · ·
Transfers In		320,806	140,533	461,339
Transfers Out	<u>_</u>	(95,155)	(366,184)	(461,339)
Total Other Financing Sources (Uses)	\$	226,401 \$	(223,789) \$	\$ 2,612
Net Change in Fund Balances	\$	4,402,313 \$	1,073,073	\$ 5,475,386
Restatement - See Note I.D.11.		0	1,520,899	1,520,899
Fund Balance, July 1, 2020		10,855,506	2,499,945	13,355,451
Fund Balance, June 30, 2021	¢	15,257,819 \$	5,093,917	\$ 20,351,736
1 and Datance, Suite 50, 2021	φ	10,201,010 φ	0,000,017 0	φ 20,001,700

Anderson County, Tennessee <u>Reconciliation of the Statement of Revenues, Expen</u> <u>Changes in Fund Balances of Governmental Funds</u> <u>Statement of Activities</u> <u>Discretely Presented Anderson County School Depa</u> <u>For the Year Ended June 30, 2021</u> Amounts reported for governmental activities in the	<u>to the</u> <u>rtment</u>		
of activities (Exhibit B) are different because:			
Net change in fund balances - total governmenta	l funds (Exhibit I-4)		\$ 5,475,386
<ol> <li>Governmental funds report capital outlays a in the statement of activities, the cost of the their useful lives and reported as depreciati between capital outlays and depreciation is Add: capital assets purchased in the curre Less: current-year depreciation expense</li> </ol>	se assets is allocated over on expense. The difference itemized as follows:	1,367,911 (2,635,567)	(1,267,656)
<ul> <li>Revenues in the statement of activities that financial resources are not reported as rever Add: deferred delinquent property taxes a Less: deferred delinquent property taxes a</li> </ul>	nues in the funds. and other deferred June 30, 2021 \$	1,843,490 (1,467,959)	375,531
(3) The contribution of long-term debt (e.g., not government provides current financial resource while the contributions by the school depart debt consume the current financial resource transaction however, has any effect on net p Add: principal contributions on leases to p Less: adjustment to head start building le	arces to governmental funds, ment of the principal of long-term as of governmental funds. Neither position. primary government	86,966 (332,502)	(245,536)
(4) Some expenses reported in the statement of the use of current financial resources and th as expenditures in the governmental funds. Change in other postemployment benefits Change in compensated absences payable Change in net pension asset/liability Change in deferred outflows related to OP Change in deferred inflows related to OP Change in deferred outflows related to pen Change in deferred inflows related to pen Change in claims and judgements	erefore are not reported liability \$ EB CB nsions	$(650,317) \\ (47,903) \\ (2,443,422) \\ 544,389 \\ (10,011) \\ 311,487 \\ 4,694,416 \\ 94,834 \\ (10,012)$	2,493,473

Change in net position of governmental activities (Exhibit B)

\$

6,831,198

#### <u>Anderson County, Tennessee</u> <u>Combining Balance Sheet - Nonmajor Governmental Funds</u> <u>Discretely Presented Anderson County School Department</u> <u>June 30, 2021</u>

		Speci	al Revenue Fund	s	
			Other		
	School		Education		
	Federal	Central	Special	Internal	
	 Projects	Cafeteria	Revenue	School	Total
ASSETS					
Cash	\$ 0 \$	3,130 \$	0 \$	1,735,303 \$	1,738,433
Equity in Pooled Cash and Investments	157,717	1,919,026	224,963	0	2,301,706
Inventories	0	126,069	0	0	126,069
Accounts Receivable	0	8,000	0	0	8,000
Due from Other Governments	1,001,995	112,335	415,332	0	1,529,662
Due from Other Funds	1,356	595	1,623	0	3,574
Property Taxes Receivable	0	0	0	0	0
Allowance for Uncollectible Property Taxes	0	0	0	0	0
Prepaid Items	0	0	1,475	0	1,475
Other Current Assets	0	0	0	12,225	12,225
Total Assets	\$ 1,161,068 \$	2,169,155 \$	643,393 \$	1,747,528 \$	5,721,144
LIABILITIES					
Accounts Payable	\$ 511,042 \$	6,984 \$	226,983 \$	0 \$	745,009
Accrued Payroll	0	0	1,397	0	1,397
Payroll Deductions Payable	57,462	15,147	49,759	0	122,368
Contracts Payable	0	0	0	0	0
Due to Other Funds	148,188	0	163,076	0	311,264
Due to Primary Government	1,173	0	271	0	1,444
Due to State of Tennessee	0	0	227	0	227
Total Liabilities	\$ 717,865 \$	22,131 \$	441,713 \$	0 \$	1,181,709

# <u>Anderson County, Tennessee</u> <u>Combining Balance Sheet - Nonmajor Governmental Funds</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

DEFERRED INFLOWS OF RESOURCES	-	School Federal Projects	Speci Central Cafeteria	al Revenue Fund Other Education Special Revenue	ls Internal School	Total
Deferred Current Property Taxes Deferred Delinquent Property Taxes Total Deferred Inflows of Resources	\$	0 \$ 0 0 \$	0 \$ 0 0 \$	0 \$ 0 0 \$	0 \$ 0 0 \$	0 0 0
<u>FUND BALANCES</u>	ψ	υψ	υφ	υψ	υψ	0
Nonspendable: Inventory Prepaid Items	\$	0 \$ 0	126,069 \$ 0	0 \$ 1,475	0 \$ 0	$126,069 \\ 1,475$
Restricted: Restricted for Education Restricted for Capital Projects Committed:		68,203 0	2,020,9550	$\begin{array}{c} 200,205\\ 0\end{array}$	1,747,528	4,036,891 0
Committed for Education Total Fund Balances	\$	375,000 443,203 \$	0 2,147,024 \$	0 201,680 \$	$0 \\ 1,747,528 $ \$	375,000 4,539,435
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	1,161,068 \$	2,169,155 \$	643,393 \$	1,747,528 \$	5,721,144

<u>Anderson County, Tennessee</u> <u>Combining Balance Sheet - Nonmajor Governmental Funds</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

ASSETS	-	Capital Projects Fund Education Capital Projects	Total Nonmajor Governmental Funds
Cash Equity in Pooled Cash and Investments Inventories Accounts Receivable Due from Other Governments Due from Other Funds Property Taxes Receivable Allowance for Uncollectible Property Taxes Prepaid Items Other Current Assets	\$	$\begin{array}{c} 0 & 8 \\ 592,564 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 978,927 \\ (32,762) \\ 0 \\ 0 \\ 0 \end{array}$	5    1,738,433    2,894,270    126,069    8,000    1,529,662    3,574    978,927    (32,762)    1,475    12,225    12,225    1
Total Assets	\$	1,538,729	7,259,873
LIABILITIES			
Accounts Payable Accrued Payroll Payroll Deductions Payable Contracts Payable Due to Other Funds Due to Primary Government Due to State of Tennessee Total Liabilities	\$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$1,397 \\122,368 \\17,100 \\311,264 \\1,444 \\227$

<u>Anderson County, Tennessee</u> <u>Combining Balance Sheet - Nonmajor Governmental Funds</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

DEFERRED INFLOWS OF RESOURCES	-	Capital Projects Fund Education Capital Projects		Total Nonmajor vernmental Funds
Deferred Correct Decentry Terres	\$	000 400	ው	000 400
Deferred Current Property Taxes Deferred Delinquent Property Taxes	φ	$909,406\ 34,944$	Φ	$909,406 \\ 34,944$
Total Deferred Inflows of Resources	\$	944,350	\$	944,350
FUND BALANCES				
Nonspendable:				
Inventory	\$	0	\$	126,069
Prepaid Items		0		1,475
Restricted: Restricted for Education		0		4,036,891
Restricted for Capital Projects		554,482		4,030,891 554,482
Committed:		001,102		001,102
Committed for Education		0		375,000
Total Fund Balances	\$	554,482	\$	5,093,917
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	1,538,729	\$	7,259,873

#### Anderson County, Tennessee <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances -</u> <u>Nonmajor Governmental Funds</u> <u>Discretely Presented Anderson County School Department</u> For the Year Ended June 30, 2021

		Spec	ial Revenue Fun	ds	
			Other		
	School		Education		
	Federal	Central	Special	Internal	
	Projects	Cafeteria	Revenue	School	Total
Revenues					
Local Taxes	\$ 0 \$	0 \$	0 \$	0 \$	0
Charges for Current Services	0	114,210	117,640	0	231,850
Other Local Revenues	1,513	1,301	2,843	2,401,801	2,407,458
State of Tennessee	557,121	32,812	890,294	0	1,480,227
Federal Government	5,952,960	3,446,761	4,487,268	0	13,886,989
Other Governments and Citizens Groups	0	8,000	0	0	8,000
Total Revenues	\$ 6,511,594 \$	3,603,084 \$	5,498,045 \$	2,401,801 \$	18,014,524
Expenditures					
Current:					
Instruction	\$ 4,472,269 \$	0 \$	0 \$	0 \$	4,472,269
Support Services	1,413,906	0	0	0	1,413,906
Operation of Non-Instructional Services	468,361	3,034,457	5,082,964	2,175,172	10,760,954
Capital Outlay	0	0	0	0	0
Debt Service:					
Other Debt Service	0	0	126,708	0	126,708
Total Expenditures	\$ 6,354,536 \$	3,034,457 \$	5,209,672 \$	2,175,172 \$	16,773,837
Excess (Deficiency) of Revenues					
Over Expenditures	\$ 157,058 \$	568,627 \$	288,373 \$	226,629 \$	1,240,687

#### Anderson County, Tennessee <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances -</u> <u>Nonmajor Governmental Funds</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

	-	School Federal Projects	Spec Central Cafeteria	ial Revenue Fund Other Education Special Revenue	ls Internal School	Total
Other Financing Sources (Uses)	<b>*</b>	o	1	o. •	o	1
Proceeds from Sale of Capital Assets	\$	0 \$	1,862 \$	0 \$	0 \$	1,862
Transfers In		0	45,378	95,155	0	140,533
Transfers Out		(157, 730)	0	(208, 454)	0	(366, 184)
Total Other Financing Sources (Uses)	\$	(157,730) \$	47,240 \$	(113,299) \$	0 \$	(223,789)
Net Change in Fund Balances	\$	(672) \$	615,867 \$	175,074 \$	226,629 \$	1,016,898
Restatement - See Note I.D.11.		0	0	0	1,520,899	1,520,899
Fund Balance, July 1, 2020		443,875	1,531,157	26,606	0	2,001,638
Fund Balance, June 30, 2021	\$	443,203 \$	2,147,024 \$	201,680 \$	1,747,528 \$	4,539,435

#### Anderson County, Tennessee <u>Combining Statement of Revenues, Expenditures,</u> <u>and Changes in Fund Balances -</u> <u>Nonmajor Governmental Funds</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

	-	Capital Projects Fund Education Capital Projects	Total Nonmajor Governmental Funds
Revenues			
Local Taxes	\$	875,396 \$	
Charges for Current Services		0	231,850
Other Local Revenues		0	2,407,458
State of Tennessee		0	1,480,227
Federal Government		0	13,886,989
Other Governments and Citizens Groups	<u>+</u>	0	8,000
Total Revenues	\$	875,396 \$	18,889,920
Expenditures			
Current:	ф	O d	4 479 900
Instruction	\$	0 \$	
Support Services		0	1,413,906
Operation of Non-Instructional Services		0	10,760,954
Capital Outlay Debt Service:		819,221	819,221
Other Debt Service		0	126,708
Total Expenditures	\$	819,221 \$	
Total Experimentales	φ	019,221 Ø	17,090,000
Excess (Deficiency) of Revenues			
Over Expenditures	\$	56,175 \$	1,296,862

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

	_	Capital Projects Fund Education Capital Projects	Total Nonmajor Governmental Funds
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sale of Capital Assets	\$	0 \$	\$ 1,862
Transfers In		0	140,533
Transfers Out		0	(366, 184)
Total Other Financing Sources (Uses)	<u></u>	0 \$	\$ (223,789)
Net Change in Fund Balances	\$	56,175 \$	\$ 1,073,073
Restatement - See Note I.D.11.		0	1,520,899
Fund Balance, July 1, 2020		498,307	2,499,945
Fund Balance, June 30, 2021	\$	554,482 \$	5,093,917

#### Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget Discretely Presented Anderson County School Department General Purpose School Fund For the Year Ended June 30, 2021

$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$			Actual		Less:	Add:	Actual Revenues/ Expenditures			Variance with Final Budget -
			(GAAP	F		Encumbrances	(Budgetary	8		Positive
			Basis)		7/1/2020	6/30/2021	Basis)	Original	Final	(Negative)
	D									
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$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$		<u> </u>								
InstructionRegular Instruction Program\$ 25,402,584 \$0 \$0 \$25,402,584 \$26,011,639 \$26,686,911 \$1,284,327Alternative Instruction Program370,80000370,8000626,070255,270Special Education Program5,725,473005,725,4735,596,7486,336,899611,426Career and Technical Education Program3,173,393003,173,3933,224,0283,405,338231,945Student Body Education Program81,47700081,47798,05082,313836Support Services977,35900310,797257,206344,77333,976Health Services977,35900977,359963,6591,042,57865,219Other Student Support1,103,872001,103,8721,060,2441,601,865236,969Regular Instruction Program1,151,172001,11,7121,691,0781,396,197245,025Career and Technical Education Program1,41,768001,41,768177,062165,85924,091Technology1,483,166001,41,7681,71,062165,85924,091Technology1,41,757001,41,57500141,5750Other Programs1,41,757001,41,575001,41,57500Director of Schools523,2340108523,342578,496<	Total Revenues	\$	65,867,524	\$	0 8	\$ 0 \$	65,867,524 \$	60,575,541 \$	62,454,711 \$	3,412,813
InstructionRegular Instruction Program\$ 25,402,584 \$0 \$0 \$25,402,584 \$26,011,639 \$26,686,911 \$1,284,327Alternative Instruction Program370,80000370,8000626,070255,270Special Education Program5,725,473005,725,4735,596,7486,336,899611,426Career and Technical Education Program3,173,393003,173,3933,224,0283,405,338231,945Student Body Education Program81,47700081,47798,05082,313836Support Services977,35900310,797257,206344,77333,976Health Services977,35900977,359963,6591,042,57865,219Other Student Support1,103,872001,103,8721,060,2441,601,865236,969Regular Instruction Program1,151,172001,11,7121,691,0781,396,197245,025Career and Technical Education Program1,41,768001,41,768177,062165,85924,091Technology1,483,166001,41,7681,71,062165,85924,091Technology1,41,757001,41,57500141,5750Other Programs1,41,757001,41,575001,41,57500Director of Schools523,2340108523,342578,496<										
Regular Instruction Program\$ 25,402,584 \$0\$0\$ 25,402,584 \$26,011,639 \$26,686,911 \$1,284,327Alternative Instruction Program370,80000370,8000626,070255,270Special Education Program5,725,473005,725,4735,596,7486,336,899611,426Career and Technical Education Program3,173,393003,173,3933,224,0258,405,338231,946Student Body Education Program81,4770081,47798,05082,313836Support Services977,35900917,359963,6591,042,57865,219Attendance977,35900977,359963,6591,042,57865,219Other Student Support1,347,938016,9581,364,8961,605,2241,601,865236,969Regular Instruction Program1,103,872001,115,1721,691,0781,396,197245,025Career and Technical Education Program1,41,77500141,7681,77,0621,655,9224,091Technology1,843,166016,6101,859,7761,381,6071,923,42263,646Other Programs141,57500141,5750141,5750141,5750Board of Education1,221,39706971,222,0941,213,6731,238,60316,509Director of Schools523,2340108523,234578,496 <td></td>										
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Career and Technical Education Program3,173,393003,173,3933,224,0283,405,338231,945Student Body Education Program81,4770081,47798,05082,313836Support Services7700310,797257,206344,77333,976Health Services977,35900977,359963,6591,042,57865,219Other Student Support1,347,938016,9581,364,8961,605,2241,601,865236,669Regular Instruction Program1,103,872001,11,1721,096,0241,184,69680,824Special Education Program1,151,172001,151,1721,691,0781,396,197245,025Career and Technical Education Program141,76800141,7681,77,062165,85924,091Technology1,843,166016,6101,859,7761,381,6071,923,42263,646Other Programs141,77500141,7750141,5750141,5750Board of Education1,221,39706971,222,0941,213,60316,50916,509Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	0		,		-	-	,	•	,	
Student Body Education Program81,4770081,47798,05082,313836Support ServicesAttendance310,79700310,797257,206344,77333,976Health Services977,35900977,359963,6591,042,57865,219Other Student Support1,347,938016,9581,364,8961,605,2241,601,865236,969Regular Instruction Program1,103,872001,103,8721,096,0241,184,69680,824Special Education Program1,151,172001,151,1721,691,0781,396,197245,025Career and Technical Education Program141,76800141,768177,062165,85924,091Technology1,843,166016,6101,859,7761,381,6071,923,42263,646Other Programs141,57500141,5750141,5750Board of Education1,221,39706971,222,0941,213,6131,238,60316,509Director of Schools23,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104					-	-		, ,		,
$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$						-	, ,	, ,		,
Attendance $310,797$ 00 $310,797$ $257,206$ $344,773$ $33,976$ Health Services $977,359$ 00 $977,359$ $963,659$ $1,042,578$ $65,219$ Other Student Support $1,347,938$ 0 $16,958$ $1,364,896$ $1,605,224$ $1,601,865$ $236,969$ Regular Instruction Program $1,103,872$ 00 $1,103,872$ $1,096,024$ $1,184,696$ $80,824$ Special Education Program $1,151,172$ 00 $1,151,172$ $1,691,078$ $1,396,197$ $245,025$ Career and Technical Education Program $141,768$ 00 $141,768$ $177,062$ $165,859$ $24,091$ Technology $1,843,166$ 0 $16,610$ $1,859,776$ $1,381,607$ $1,923,422$ $63,646$ Other Programs $1,221,397$ 0 $697$ $1,222,094$ $1,213,673$ $1,238,603$ $16,509$ Director of Schools $523,234$ 0 $108$ $523,342$ $578,496$ $570,711$ $47,369$ Office of the Principal $3,820,998$ 00 $3,820,998$ $4,052,360$ $4,082,513$ $261,515$ Fiscal Services $515,113$ 0 $1,944$ $517,057$ $535,230$ $552,161$ $35,104$			81,477		0	0	81,477	98,050	82,313	836
Health Services977,35900977,359963,6591,042,57865,219Other Student Support1,347,938016,9581,364,8961,605,2241,601,865236,969Regular Instruction Program1,103,872001,103,8721,096,0241,184,69680,824Special Education Program1,151,172001,151,1721,691,0781,396,197245,025Career and Technical Education Program141,76800141,768177,062165,85924,091Technology1,843,166016,6101,859,7761,381,6071,923,42263,646Other Programs141,57500141,5750141,5750Board of Education1,221,39706971,222,0941,213,6731,238,60316,509Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104										
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $			,			0	,		,	
Regular Instruction Program $1,103,872$ 00 $1,103,872$ $1,096,024$ $1,184,696$ $80,824$ Special Education Program $1,151,172$ 00 $1,151,172$ $1,691,078$ $1,396,197$ $245,025$ Career and Technical Education Program $141,768$ 00 $141,768$ $177,062$ $165,859$ $24,091$ Technology $1,843,166$ 0 $16,610$ $1,859,776$ $1,381,607$ $1,923,422$ $63,646$ Other Programs $141,575$ 00 $141,575$ 0 $141,575$ 0Board of Education $1,221,397$ 0 $697$ $1,222,094$ $1,213,673$ $1,238,603$ $16,509$ Director of Schools $523,234$ 0 $108$ $523,342$ $578,496$ $570,711$ $47,369$ Office of the Principal $3,820,998$ 00 $3,820,998$ $4,052,360$ $4,082,513$ $261,515$ Fiscal Services $515,113$ 0 $1,944$ $517,057$ $535,230$ $552,161$ $35,104$			,		0	0	,	,		
Special Education Program1,151,172001,151,1721,691,0781,396,197245,025Career and Technical Education Program141,76800141,768177,062165,85924,091Technology1,843,166016,6101,859,7761,381,6071,923,42263,646Other Programs141,57500141,5750141,5750Board of Education1,221,39706971,222,0941,213,6731,238,60316,509Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104			1,347,938		0	16,958	1,364,896	1,605,224	1,601,865	236,969
Career and Technical Education Program141,76800141,768177,062165,85924,091Technology1,843,166016,6101,859,7761,381,6071,923,42263,646Other Programs141,57500141,5750141,5750Board of Education1,221,39706971,222,0941,213,6731,238,60316,509Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	Regular Instruction Program		1,103,872		0	0	1,103,872	1,096,024	1,184,696	80,824
Technology1,843,166016,6101,859,7761,381,6071,923,42263,646Other Programs141,57500141,5750141,5750Board of Education1,221,39706971,222,0941,213,6731,238,60316,509Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	Special Education Program		1,151,172		0	0	1,151,172	1,691,078	1,396,197	$245,\!025$
Other Programs141,5750141,5750141,5750Board of Education1,221,39706971,222,0941,213,6731,238,60316,509Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	Career and Technical Education Program		141,768		0	0	141,768	177,062	165,859	24,091
Board of Education1,221,39706971,222,0941,213,6731,238,60316,509Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	Technology		1,843,166		0	16,610	1,859,776	1,381,607	1,923,422	63,646
Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	Other Programs		141,575		0	0	141,575	0	141,575	
Director of Schools523,2340108523,342578,496570,71147,369Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	Board of Education		1,221,397		0	697	1,222,094	1,213,673	1,238,603	16,509
Office of the Principal3,820,998003,820,9984,052,3604,082,513261,515Fiscal Services515,11301,944517,057535,230552,16135,104	Director of Schools				0	108				
Fiscal Services515,11301,944517,057535,230552,16135,104			-							
	-									
Human Services/Personnel101,14000101,14093,110118,38217,242	Human Services/Personnel		101,140		0	-	101,140	93,110	118,382	17,242

#### <u>Anderson County, Tennessee</u> <u>Schedule of Revenues, Expenditures, and Changes</u> <u>in Fund Balance - Actual (Budgetary Basis) and Budget</u> <u>Discretely Presented Anderson County School Department</u> <u>General Purpose School Fund (Cont.)</u>

		Actual (GAAP Basis)	Е	Less: ncumbrances 7/1/2020		Add: ncumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted A Original	mounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)										
<u>Support Services (Cont.)</u> Operation of Plant	\$	4,882,344	ው	0 8	ው	1,083 \$	4,883,427 \$	4,985,116 \$	5,187,763 \$	304,336
Maintenance of Plant	Ф	4,882,344 1,305,463	φ		Ф	1,083 \$ 3,359	4,883,427 \$ 1,307,102	4,985,116 \$ 1,345,515		304,336 313,323
				(1,720)		-		, ,	1,620,425	-
Transportation		3,252,864		0		0	3,252,864	3,359,991	3,261,995	9,131
Central and Other		568,479		0		29,205	597,684	863,217	810,717	213,033
COVID-19 Expenditures Operation of Non-Instructional Services		466,882		0		0	466,882	0	466,882	0
		07.445		0		0	07.445	110 999	115 000	10.947
Community Services Capital Outlay		97,445		0		0	97,445	110,323	115,692	18,247
Regular Capital Outlay		664,879		(120,000)		C 40 1 49	877,923	0	1,490,000	612,077
Interest on Debt		664,879		(436,099)		649,143	877,923	0	1,490,000	612,077
Education		0		0		0	0	1,500,000	0	0
		0		0		0	0	1,500,000	0	0
Other Debt Service Education		9 500 000		0		0	9 500 000	0	2 500 000	0
	æ	2,500,000 61,691,612	ው	0 (437,819) 8	ው	$0 \\ 719,107 $ \$	2,500,000 61,972,900 \$	0 60,739,356 \$	2,500,000 66,954,340 \$	0
Total Expenditures	¢	61,691,612	¢	(437,819) 3	Ф	119,107 \$	61,972,900 \$	60,739,336 \$	66,954,340 <b>ð</b>	4,981,440
Excess (Deficiency) of Revenues										
Over Expenditures	\$	4,175,912	\$	437,819	\$	(719,107) \$	3,894,624 \$	(163,815) \$	(4,499,629) \$	8,394,253
	Ψ	1,110,012	Ψ	101,010	Ψ	(110,101) ¢	0,001,0 <b>2</b> 1 ¢	(100,010) \$	(1,100,020) φ	0,001,200
Other Financing Sources (Uses)										
Proceeds from Sale of Capital Assets	\$	750	\$	0 8	\$	0 \$	750 \$	0 \$	0 \$	750
Transfers In	Ŧ	320,806	Ŧ	0	Ŧ	0	320,806	163,815	163,815	156,991
Transfers Out		(95, 155)		0		0	(95, 155)	0	(95,155)	0
Total Other Financing Sources	\$	226,401	\$	0 8	\$	0 \$		163,815 \$	68,660 \$	157,741
	Ŧ	,	Ŧ		Ŧ	÷ †				
Net Change in Fund Balance	\$	4,402,313	\$	437,819	\$	(719,107) \$	4,121,025 \$	0 \$	(4,430,969) \$	8,551,994
Fund Balance, July 1, 2020	т	10,855,506	Ŧ	(437,819)		0	10,417,687	10,010,688	10,010,688	406,999
· • ·										,
Fund Balance, June 30, 2021	\$	15,257,819	\$	0 8	\$	(719,107) \$	14,538,712 \$	10,010,688 \$	5,579,719 \$	8,958,993

#### Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget Discretely Presented Anderson County School Department School Federal Projects Fund For the Year Ended June 30, 2021

				Actual			Variance
				Revenues/			with Final
		Actual	Add:	Expenditures			Budget -
		(GAAP	Encumbrances	(Budgetary	Budgeted A		Positive
		Basis)	6/30/2021	Basis)	Original	Final	(Negative)
Powerwas							
<u>Revenues</u> Other Local Revenues	\$	1,513	\$ 0 \$	3	0 \$	0 \$	1,513
State of Tennessee	Φ	,		· · ·	'		· · · · · · · · · · · · · · · · · · ·
Federal Government		557,121	0	557,121	176,246	868,810	(311,689)
	<b>b</b>	5,952,960	0	5,952,960	5,251,283	11,757,935	(5,804,975)
Total Revenues	\$	6,511,594	\$ 0 \$	6,511,594 \$	5,427,529 \$	12,626,745 \$	(6, 115, 151)
Expenditures							
Instruction							
Regular Instruction Program	\$	3,118,343	\$ 24,799 \$	3,143,142 \$	1,759,573 \$	5,896,468 \$	2,753,326
Special Education Program		1,233,082	62,926	1,296,008	1,268,269	2,000,739	704,731
Career and Technical Education Program		120,844	0	120,844	89,213	120,870	26
Support Services				·		·	
Health Services		118,168	0	118,168	280,880	270,805	152,637
Other Student Support		$15,\!644$	0	15,644	51,959	366,226	350,582
Regular Instruction Program		938,033	0	938,033	1,191,284	1,107,019	168,986
Special Education Program		179,024	0	179,024	283,060	564,169	385,145
Technology		40,204	0	40,204	90,203	40,204	0
Operation of Plant		0	0	0	0	694,000	694,000
Transportation		122,833	62,944	185,777	176,169	287,700	101,923
Operation of Non-Instructional Services		,	,	,	,	,	,
Community Services		468,361	891	469,252	150,000	515,942	46,690
Capital Outlay			-	,	,	,	, -
Regular Capital Outlay		0	0	0	0	575.000	575,000
Total Expenditures	\$	6,354,536	\$ 151,560 \$		5,340,610 \$	12,439,142 \$	5,933,046

#### Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget Discretely Presented Anderson County School Department School Federal Projects Fund (Cont.)

		Actual (GAAP Basis)	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted A Original	mounts Final	Variance with Final Budget - Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$</u>	157,058 \$	(151,560) \$	5,498 \$	86,919 \$	187,603 \$	(182,105)
<u>Other Financing Sources (Uses)</u> Transfers Out	\$	(157,730) \$	0 \$	6 (157,730) \$	(86,919) \$	(207,081) \$	49,351
Total Other Financing Sources	\$	(157,730) \$	0 \$	\$ (157,730) \$	(86,919) \$	(207,081) \$	49,351
Net Change in Fund Balance Fund Balance, July 1, 2020	\$	(672) \$ 443,875	(151,560)	(152,232) \$ 443,875	$ \begin{array}{ccc} 0 & \$ \\ 443,875 \end{array} $	(19,478) \$ 443,875	(132,754) 0
Fund Balance, June 30, 2021	\$	443,203 \$	(151,560) \$	291,643 \$	443,875 \$	424,397 \$	(132,754)

#### Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget Discretely Presented Anderson County School Department Central Cafeteria Fund For the Year Ended June 30, 2021

						Variance with Final Budget -
				Budgeted A	mounts	Positive
		Actual		Original	Final	(Negative)
<u>Revenues</u>						
Charges for Current Services	\$	114,210	\$	570,200 \$	570,200 \$	(455,990)
Other Local Revenues	Ψ	1,301	Ψ	10,300	10,300	(8,999)
State of Tennessee		32,812		31,000	31,000	1,812
Federal Government		3,446,761		3,042,954	3,105,054	341,707
Other Governments and Citizens Groups		8,000		0	0	8,000
Total Revenues	\$	3,603,084	\$	3,654,454 \$	3,716,554 \$	(113,470)
<u>Expenditures</u> <u>Operation of Non-Instructional Services</u> Food Service Total Expenditures	\$	3,034,457 3,034,457	\$	4,011,938 \$ 4,011,938 \$	4,074,038 \$ 4,074,038 \$	1,039,581 1,039,581
Excess (Deficiency) of Revenues						
Over Expenditures	\$	568,627	\$	(357,484) \$	(357,484) \$	926,111
Other Financing Sources (Uses)	<b>•</b>	1	¢			
Proceeds from Sale of Capital Assets	\$	1,862	\$	0 \$	0 \$	1,862
Transfers In	<b>b</b>	45,378	Φ.	46,000	46,000	(622)
Total Other Financing Sources	\$	47,240	\$	46,000 \$	46,000 \$	1,240
Net Change in Fund Balance	\$	615,867	\$	(311,484) \$	(311,484) \$	927,351
Fund Balance, July 1, 2020		1,531,157		1,154,058	1,154,058	377,099
Fund Balance, June 30, 2021	\$	2,147,024	\$	842,574 \$	842,574 \$	1,304,450

#### Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget Discretely Presented Anderson County School Department Other Education Special Revenue Fund For the Year Ended June 30, 2021

	(GAAP	Less: Encumbrances	Add: Encumbrances	Expenditures	Budgeted A	mounta	with Final Budget - Positive
	(GAAP Basis)	7/1/2020	6/30/2021	(Budgetary Basis)	Original	Final	(Negative)
ው	117 640	¢ 0.9	¢ ۵	• 117 <i>64</i> 0	ር ሮ	197 200 @	(9,759)
Φ				, ,			(9,759) 192
						-	47,839
					-		(111,995)
\$							(111,333) (73,723)
<u>.</u> T	- , ,	T - ·	т — т	-, -, +	-)) - +	-)	
¢	1 159 902	\$ (11.363)	\$ <u>16.631</u>	4 495 170 \$	3 668 117 \$	1 611 176 \$	149,006
φ	, ,	,					(472)
	020,002	0	0	025,002	0	022,000	(472)
	0	0	0	0	101 212	0	0
	Ũ	Ũ	0	Ŭ		Ũ	Ũ
	0	0	0	0	445	0	0
			-			-	-
	126,708	0	0	126,708	0	126,709	1
\$	5,209,672	\$ (11,363) \$	\$ 46,631 \$	5,244,940 \$	3,770,104 \$	5,393,475 \$	148,535
\$	288,373	\$ 11,363 \$	\$ (46,631) \$	3 253,105 \$	197,127 \$	178,293 \$	74,812
\$	95.155	\$ 0 \$	\$ 0 \$	95.155 \$	0 \$	35.510 \$	$59,\!645$
Ŧ	,		0	, ,		, ,	6,651
\$	. ,				(197,127) \$	(179,595) \$	66,296
\$	175.074	\$ 11.363	\$ (46.631) \$	139.806 \$	0 \$	(1.302) \$	141,108
Ψ	26,606	(11,363)	0	15,243	89,537	89,537	(74,294)
\$	201,680	\$ 0 5	\$ (46,631) \$		89,537 \$	88,235 \$	66,814
	\$ \$ \$ \$ \$ \$ \$ \$ \$	$\begin{array}{c cccccc} & & & & & & & & & & & & & & & & $	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$				

#### Anderson County, Tennessee Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget Discretely Presented Anderson County School Department Education Capital Projects Fund For the Year Ended June 30, 2021

	Actual (GAAP		Add: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted An		Variance with Final Budget - Positive
	Basis)	7/1/2020	6/30/2021	Basis)	Original	Final	(Negative)
Revenues							
Local Taxes	\$ 875,396	\$ 0 \$	0 8	875,396 \$	826,437 \$	829,937 \$	45,459
Total Revenues	\$ 875,396	\$ 0 \$	0 8	\$ 875,396 \$	826,437 \$	829,937 \$	45,459
<u>Expenditures</u> <u>Capital Outlay</u> Regular Capital Outlay	\$ 819,221	\$ (461,052) \$	286,951 \$	§ 645,120 \$	826,437 \$	829,937 \$	184,817
Total Expenditures	\$ 819,221	\$ (461,052) \$	286,951	\$ 645,120 \$	826,437 \$	829,937 \$	184,817
Excess (Deficiency) of Revenues Over Expenditures	\$ 56,175	\$ 461,052 \$	(286,951) \$	\$ 230,276 \$	0 \$	0 \$	230,276
Net Change in Fund Balance Fund Balance, July 1, 2020	\$ 56,175 498,307	\$ 461,052 \$ (461,052)	5 (286,951) 5 0	\$ 230,276 \$ 37,255	0 \$ 34,842	0 \$ 34,842	$230,276 \\ 2,413$
Fund Balance, June 30, 2021	\$ 554,482	\$ 0 \$	(286,951) \$	\$ 267,531 \$	34,842 \$	34,842 \$	232,689

# **Miscellaneous Schedules**

<u>Anderson County, Tennessee</u> <u>Schedule of Changes in Long-term Notes, Other Loans, Bonds, and Capital Leases</u> For the Year Ended June 30, 2021

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-20	Paid and/or Matured During Period	Outstanding 6-30-21
GOVERNMENTAL ACTIVITIES:							
NOTES PAYABLE							
Payable through General Debt Service FundGeneral Obligation Series 2017ATotal Payable through General Debt Service Fund	1,400,000	2.35 %	6-22-17	6-1-27	\$ 1,091,000 \$ 1,091,000		
<u>Payable through Rural Debt Service Fund</u> Local Government Energy Efficient Loan Program Local Government Energy Efficient Loan Program Total Payable through Rural Debt Service Fund	489,502 352,931	0 0	3-25-11 6-21-12	11-1-21 8-1-22		35,292	41,185
<u>Payable through Ambulance Service Fund</u> Ambulances Total Payable through Ambulance Service Fund	223,225	2.25	6-4-15	6-1-22	\$ 67,000 \$ 67,000		
Total Notes Payable					\$ 1,303,842	\$ 559,240	\$ 744,602
<u>OTHER LOANS PAYABLE</u> <u>Payable through General Debt Service Fund</u> Industrial Development - Montgomery County PBA Jail Renovation - Montgomery County PBA Total Payable through General Debt Service Fund	1,700,000 3,000,000	Variable Variable	7-13-01 5-22-06	5-25-21 5-25-25		181,000	784,000
<u>Payable through Rural Debt Service Fund</u> City of Clarksville Series 2014 PBA Total Payable through Rural Debt Service Fund	4,505,215	2.75	2-4-14	5-1-31	\$ 3,410,000 \$ 3,410,000		
<u>Payable through Education Debt Service Fund</u> City of Clarksville Series 2014 PBA Total Payable through Education Debt Service Fund Total Other Loans Payable	5,180,000	2.75	2-4-14	5-1-31	\$ 3,885,000         \$ 3,885,000         \$ 3,885,000         \$ 8,394,000	\$ 225,000	\$ 3,660,000

# Anderson County, Tennessee

Schedule of Changes in Long-term Notes, Other Loans, Bonds, and Capital Leases (Cont.)

	Original		Date	Last		Paid and/or Matured	
	Amount	Interest	of	Maturity	Outstanding	During	Outstanding
Description of Indebtedness	of Issue	Rate	Issue	Date	7-1-20	Period	6-30-21
GOVERNMENTAL ACTIVITIES (CONT.):							
BONDS PAYABLE							
Payable through General Debt Service Fund							
General Obligation Refunding, Series 2016 \$	8,030,000	2  to  2.7	% 5-19-17	5 - 1 - 35	\$ 7,900,000 \$	40,000 \$	7,860,000
General Obligation, Series 2020A	7,180,000	2 to 5	5 - 15 - 20	5 - 1 - 40	7,180,000	250,000	6,930,000
General Obligation Refunding, Series 2020A	6,670,000	5	5 - 15 - 20	5-1-29	6,670,000	460,000	6,210,000
Total Payable through General Debt Service Fund					\$ 21,750,000 \$	750,000 \$	21,000,000
Develop the second Develop Constant Free of							
<u>Payable through Rural Debt Service Fund</u> Rural School Refunding	6,310,000	3 to 5	3-8-18	5 - 1 - 26	\$ 4,970,000 \$	730,000 \$	4,240,000
Rural School	5,620,000	3 to 5 2 to 5	2-28-19	5-1-20 5-1-39	\$ 4,970,000 \$ 5,465,000	200,000 \$	5,265,000
Rural School Refunding, Series 2020B	1,525,000	2 to 5 3 to 5	5-15-20	5-1-31	1,525,000	25,000	1,500,000
Total Payable through Rural Debt Service Fund	1,0=0,000	0.000	0 10 20	0 1 01	\$ 11,960,000 \$	955,000 \$	
					<u>+</u> )		//
Payable through Education Debt Service Fund							
Rural High School Refunding	4,770,000	3 to 5	3-8-18	5 - 1 - 25	\$ 3,575,000 \$	645,000 \$	2,930,000
Rural High School	5,280,000	3 to 5	2-28-19	5 - 1 - 39	5,145,000	180,000	4,965,000
Rural High School Refunding, Series 2020C	5,725,000	4 to 5	5 - 15 - 20	5 - 1 - 31	5,725,000	100,000	5,625,000
Total Payable through Education Debt Service Fund					\$ 14,445,000 \$	925,000 \$	13,520,000
Total Bonds Payable					\$ 48,155,000 \$	2,630,000 \$	45,525,000
CAPITAL LEASES PAYABLE							
Contributions Due by the School Department from the Other Education Special							
<u>Contributions Due by the School Department from the Other Education Special</u> Revenue Fund to the Rural Debt Service Fund							
Head Start Facility (1)	957,236	12.28	12-1-03	12-1-23	\$ 362,381 \$	86,966 \$	275,415
Total Contributions Due by the School Department from the Other Education Specia	-	12.20	12-1-00	12-1-20	φ 002,001 φ	00,200 φ	210,410
Revenue Fund to the Rural Debt Service Fund	**				\$ 362,381 \$	86,966 \$	275,415
					_ σοΞ,σοι φ		2.0,110
Total Capital Leases Payable					\$ 362,381 \$	86,966 \$	275,415

(1) The balance of this lease at July 1, 2020, was previously reported as \$29,879. The interest rate, maturity date, and outstanding amount have been revised based on clarification of the lease terms.

# <u>Anderson County, Tennessee</u> <u>Schedule of Long-term Debt Requirements by Year</u>

# GOVERNMENTAL ACTIVITIES

Ending		Notes							
June 30		Principal	Interest	Total					
2022	\$	166,709 \$	16,051 \$	182,760					
2023		120,893	13,442	134,335					
2024		118,000	10,740	128,740					
2025		121,000	7,966	128,966					
2026		124,000	5,123	129,123					
2027		94,000	2,209	96,209					
Total	\$	744,602 \$	55,531 \$	800,133					

Year

Ending		Other Loans								
June 30		Principal	Interest	Other Fees	Total					
2022	\$	612,000 \$	189,104 \$	5,234 \$	806,338					
2023		618,000	177,359	3,542	798,901					
2024		624,000	$165,\!612$	1,797	791,409					
2025		630,000	153,863	0	783,863					
2026		625,000	$142,\!175$	0	767, 175					
2027		875,000	124,988	0	999,988					
2028		875,000	100,925	0	$975,\!925$					
2029		925,000	76,863	0	1,001,863					
2030		925,000	51,425	0	976,425					
2031		945,000	25,988	0	970,988					
Total	\$	7,654,000 \$	1,208,302 \$	10,573 \$	8,872,875					

# <u>Anderson County, Tennessee</u> <u>Schedule of Long-term Debt Requirements by Year (Cont.)</u>

Year Ending			Bonds	
June 30		Principal	Interest	Total
		Timoipai	morost	1000
2022	\$	2,885,000 \$	1,821,003 \$	4,706,003
2023		3,065,000	1,678,603	4,743,603
2024		3,230,000	1,527,203	4,757,203
2025		3,385,000	1,367,463	4,752,463
2026		3,385,000	1,200,113	4,585,113
2027		2,795,000	1,032,763	3,827,763
2028		2,935,000	902,163	3,837,163
2029		2,900,000	764,513	$3,\!664,\!513$
2030		3,310,000	628,913	3,938,913
2031		3,440,000	507,993	3,947,993
2032		2,200,000	395,578	$2,\!595,\!578$
2033		$2,\!270,\!000$	334,153	$2,\!604,\!153$
2034		2,335,000	$270,\!648$	$2,\!605,\!648$
2035		2,395,000	207,954	$2,\!602,\!954$
2036		1,090,000	143,132	1,233,132
2037		1,120,000	$112,\!655$	$1,\!232,\!655$
2038		1,150,000	80,455	$1,\!230,\!455$
2039		1,185,000	46,844	$1,\!231,\!844$
2040		450,000	11,250	461,250
Total	<u></u>	45,525,000 \$	13,033,399 \$	58,558,399
Ending			apital Lease	
June 30		Principal	Interest	Total
2022	\$	99,432 \$	28,374 \$	127,806
2023	ψ	113,518	15,384	127,800
2024		62,465	2,260	64,725
		02,100	2,200	01,120
Total	\$	275,415 \$	46,018 \$	321,433

# GOVERNMENTAL ACTIVITIES (CONT.)

<u>Anderson County, Tennessee</u> <u>Schedule of Investments</u> <u>June 30, 2021</u>

Fund and Type	 Amount
<u>Employee Health Insurance (Internal Service) Fund</u> State Treasurer's Investment Pool	\$ 19,742
Total Investments	\$ 19,742

#### <u>Anderson County, Tennessee</u> <u>Schedule of Transfers</u> <u>Primary Government and Discretely Presented Anderson County School Department</u> <u>For the Year Ended June 30, 2021</u>

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General General General General Solid Waste/Sanitation Total Transfers Primary Government	General Debt Service General Capital Projects Solid Waste/Sanitation Ambulance Service Other Special Revenue General Capital Projects	Retirement of Debt Jail Capital Project Governor's direct appropriation grant funds Governor's direct appropriation grant funds Governor's direct appropriation grant funds Sanitation Capital Project	$\begin{array}{c cccc} \$ & 318,000 \\ & 40,000 \\ & 12,500 \\ & 405,850 \\ & 30,000 \\ & 200,000 \\ \hline \$ & 1,006,350 \\ \end{array}$
DISCRETELY PRESENTED ANDERSON COUNTY SCHOOL DEPARTMENT General Purpose School	Other Education Special Revenue	Support Employee Child Care Fund	\$ 95,155
School Federal Projects Other Education Special Revenue Other Education Special Revenue	General Purpose School General Purpose School Central Cafeteria	Indirect costs Indirect costs Food Service	$157,730 \\ 163,076 \\ 45,378$
Total Transfers Discretely Presented Anderson County School Department			\$ 461,339

#### <u>Anderson County, Tennessee</u> <u>Schedule of Salaries and Official Bonds of Principal Officials</u> <u>Primary Government and Discretely Presented Anderson County School Department</u> <u>For the Year Ended June 30, 2021</u>

		Salary Paid		
	Authorization for Solor	During Daried	Dond	Connector
Official	Authorization for Salary	Period	Bond	Surety
County Mayor	Section 8-24-102, TCA	\$ 113,758 (1) \$	(2)	
Highway Superintendent	Section 8-24-102, TCA	103,770	(2)	
Director of Schools	State Board of Education and County Board of Education	166,000 (3)	(2)	
Trustee	Section 8-24-102, TCA	94,336	(2)	
Assessor of Property	Section 8-24-102, TCA	94,336	(2)	
Finance Director	County Commission	94,336	(2)	
County Clerk	Section 8-24-102, TCA	94,336	(2)	
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, TCA	94,336	(2)	
Clerk and Master	Section 8-24-102, TCA,	94,336	(2)	
Register of Deeds	Section 8-24-102, TCA	94,336	(2)	
Sheriff	Section 8-24-102, TCA	104,570 (4)	(2)	
Employee Blanket Bonds: Employee Fidelity - County Departments Employee Fidelity - School Department			400,000 400,000	Tennessee Risk Management Trust "

(1) Includes a vehicle allowance of \$4,800.

(2) Officials were covered by a \$400,000 officials' blanket bond by Tennessee Risk Management Trust.

(3) Includes a payment for CEO supplement of \$1,000. Does not include a travel allowance of \$9,600, and a tax sheltered annuity contribution of \$10,000.

(4) Includes a law enforcement training supplement of \$800.

# <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>For the Year Ended June 30, 2021</u>

	_	Special Revenue Funds				
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Drug Control	
Local Taxes						
County Property Taxes						
Current Property Tax	\$ 13,289,490 \$	479,670 \$	1,132,243 \$	254,708 \$	0	
Trustee's Collections - Prior Year	282,755	11,060	28,970	6,797	0	
Trustee's Collections - Bankruptcy	11,346	422	994	164	0	
Circuit Clerk/Clerk and Master Collections - Prior Years	268,840	0	0	0	0	
Interest and Penalty	181,339	2,744	6,482	1,442	0	
Payments in Lieu of Taxes - T.V.A.	33,387	0	0	0	0	
Payments in-Lieu-of Taxes - Local Utilities	907,419	0	0	0	0	
Payments in-Lieu-of Taxes - Other	1,852,480	0	0	0	0	
County Local Option Taxes						
Local Option Sales Tax	1,950,144	0	0	0	0	
Hotel/Motel Tax	0	0	0	0	0	
Litigation Tax - General	123,803	0	0	0	0	
Litigation Tax - Special Purpose	16,984	0	0	0	0	
Litigation Tax - Office of Public Defender	20,034	0	0	0	0	
Litigation Tax - Jail, Workhouse, or Courthouse	9,949	0	0	0	0	
Litigation Tax - Victim-Offender Mediation Center	8,724	0	0	0	0	
Litigation Tax - Courthouse Security	76,288	0	0	0	0	
Business Tax	1,363,386	0	0	0	0	
Mineral Severance Tax	0	0	0	0	0	
<u>Statutory Local Taxes</u>						
Bank Excise Tax	194,524	0	0	0	0	
Wholesale Beer Tax	185,017	0	0	0	0	
Other Statutory Local Taxes	 5,223	0	0	0	0	
Total Local Taxes	\$ 20,781,132 \$	493,896 \$	1,168,689 \$	263,111 \$	0	

# <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		 Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Ambulance Service		Drug Control	
Licenses and Permits							
Licenses							
Cable TV Franchise	\$ 250,795 \$	\$ 0 \$	0	\$ 0	\$	0	
Permits							
Beer Permits	475	0	0	0		0	
Building Permits	 $153,\!270$	0	0	0		0	
Total Licenses and Permits	\$ 404,540 \$	\$ 0 \$	0	\$ 0	\$	0	
Fines, Forfeitures, and Penalties							
Circuit Court							
Fines	\$ 3,128 \$	\$ 0 \$	0	\$ 0	\$	0	
Officers Costs	16,039	0	0	0		0	
Drug Control Fines	3,554	0	0	0		5,008	
Drug Court Fees	6,473	0	0	0		0	
Jail Fees	14,809	0	0	0		0	
District Attorney General Fees	108	0	0	0		0	
DUI Treatment Fines	1,914	0	0	0		0	
Data Entry Fee - Circuit Court	7,267	0	0	0		0	
Courtroom Security Fee	154	0	0	0		0	
Victims Assistance Assessments	3,270	0	0	0		0	
<u>General Sessions Court</u>							
Fines	20,728	0	0	0		0	
Officers Costs	66,043	0	0	0		0	
Drug Control Fines	4,722	0	0	0		397	
Drug Court Fees	2,513	0	0	0		0	
Jail Fees	79,021	0	0	0		0	
District Attorney General Fees	451	0	0	0		0	

# <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		_	Special Revenue Funds					
		General	Public Library	Solid Waste / Sanitation	Ambulance Service	Drug Control		
<u>Fines, Forfeitures, and Penalties (Cont.)</u>								
<u>General Sessions Court (Cont.)</u>								
DUI Treatment Fines	\$	6,251 \$	0 \$	0 \$	0 \$	0		
Data Entry Fee - General Sessions Court		$22,\!665$	0	0	0	0		
Courtroom Security Fee		163	0	0	0	0		
Victims Assistance Assessments		22,885	0	0	0	0		
Juvenile Court								
Fines		817	0	0	0	0		
Officers Costs		14,973	0	0	0	0		
Drug Court Fees		306	0	0	0	0		
Jail Fees		17,436	0	0	0	0		
Data Entry Fee - Juvenile Court		2,226	0	0	0	0		
Chancery Court								
Officers Costs		22,211	0	0	0	0		
Data Entry Fee - Chancery Court		10,809	0	0	0	0		
Courtroom Security Fee		1,581	0	0	0	0		
<u>Other Courts - In-county</u>								
Fines		1,796	0	0	0	0		
<u>Other Fines, Forfeitures, and Penalties</u>		0	0	0	0	20.101		
Proceeds from Confiscated Property	<u></u>	0	0	0	0	20,181		
Total Fines, Forfeitures, and Penalties	\$	354,313 \$	0 \$	0 \$	0 \$	25,586		
<u>Charges for Current Services</u> <u>General Service Charges</u>								
Convenience Waste Centers Collection Charge	\$	0 \$	0 \$	95,616 \$	0 \$	0		
Surcharge - Host Agency	Ŧ	0	0	461,187	0	0		
Solid Waste Disposal Fee		0	0	25,303	0	0		

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

	_	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Drug Control		
Charges for Current Services (Cont.)							
<u>General Service Charges (Cont.)</u>							
Surcharge - Waste Tire Disposal	\$ 0 \$	0 \$	72,648 \$	0 \$	0		
Patient Charges	0	0	0	5,037,232	0		
Health Department Collections	220,606	0	0	0	0		
Other General Service Charges	885	0	0	140,784	0		
Service Charges	58,613	0	0	0	0		
<u>Fees</u>							
Recreation Fees	$156,\!259$	0	0	0	0		
Copy Fees	240	0	0	325	0		
Library Fees	0	6,174	0	0	0		
Archives and Records Management Fee	28,253	0	0	0	0		
Greenbelt Late Application Fee	100	0	0	0	0		
Telephone Commissions	187,214	0	0	0	0		
Constitutional Officers' Fees and Commissions	0	0	0	0	0		
Data Processing Fee - Register	29,448	0	0	0	0		
Data Processing Fee - Sheriff	11,602	0	0	0	0		
Sexual Offender Registration Fee - Sheriff	6,450	0	0	0	0		
Data Processing Fee - County Clerk	15,512	0	0	0	0		
Vehicle Registration Reinstatement Fees	3,833	0	0	0	0		
Education Charges							
Tuition - Other	0	0	0	3,386	0		
Other Charges for Services	8,245	0	0	0	0		
Total Charges for Current Services	\$ 727,260 \$	6,174 \$	654,754 \$	5,181,727 \$	0		

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

	_	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Drug Control		
Other Local Revenues							
Recurring Items							
Investment Income	\$ 11,957 \$	594 §			295		
Lease/Rentals	113,820	0	0	700	0		
Sale of Materials and Supplies	15,569	97	0	0	0		
Commissary Sales	30,801	0	0	0	0		
Sale of Gasoline	0	0	0	0	0		
Sale of Maps	5	0	0	0	0		
Sale of Recycled Materials	0	0	5,462	0	0		
E-Rate Funding	0	864	0	0	0		
Miscellaneous Refunds	5,042	184	58	2,122	38		
Nonrecurring Items							
Sale of Equipment	15,288	0	0	0	0		
Sale of Property	1,546	0	0	0	0		
Damages Recovered from Individuals	7,150	0	0	0	0		
Contributions and Gifts	1,296	1,187	0	0	0		
<u>Other Local Revenues</u>							
Other Local Revenues	 $523,\!225$	0	0	0	0		
Total Other Local Revenues	\$ 725,699 \$	2,926	5,865	\$ 4,288 \$	333		
Fees Received From County Officials							
Fees In-Lieu-of Salary							
County Clerk	\$ 1,121,828 \$	0 \$	0 9	\$ 0\$	0		
Circuit Court Clerk	27,195	0	0	0	0		
General Sessions Court Clerk	818,608	0	0	0	0		
Clerk and Master	378,894	0	0	0	0		
Juvenile Court Clerk	350	0	0	0	0		

#### <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		 Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	А	Ambulance Service	Drug Control	
Fees Received From County Officials (Cont.)							
Fees In-Lieu-of Salary (Cont.)							
Register	\$ 502,749	\$ 0 \$	<b>5</b> 0	\$	0 \$	0	
Sheriff	49,719	0	0		0	0	
Trustee	1,733,960	0	0		0	0	
Total Fees Received From County Officials	\$ 4,633,303	\$ 0 \$	6 0	\$	0 \$	0	
State of Tennessee							
General Government Grants							
Juvenile Services Program	\$ 41,028	\$ 0 \$	<b>5</b> 0	\$	0 \$	0	
Other General Government Grants	1,370,764	0	0		0	0	
Public Safety Grants							
Law Enforcement Training Programs	54,400	0	0		0	0	
Drug Control Grants	68,350	0	0		0	0	
<u>Health and Welfare Grants</u>							
Health Department Programs	194,313	0	0		0	0	
<u>Public Works Grants</u>							
State Aid Program	0	0	0		0	0	
Litter Program	0	0	38,942		0	0	
Other State Revenues							
Income Tax	$75,\!680$	0	0		0	0	
Beer Tax	18,369	0	0		0	0	
Alcoholic Beverage Tax	153,566	0	0		0	0	
State Revenue Sharing - T.V.A.	255,547	0	0		0	0	
State Revenue Sharing - Telecommunications	127,772	0	0		0	0	
State Shared Sports Gaming Privilege Tax	12,341	0	0		0	0	
Emergency Hospital - Prisoners	35,438	0	0		0	0	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		-		Special Reven	nue Funds	
		General	Public Library	Solid Waste / Sanitation	Ambulance Service	Drug Control
State of Tennessee (Cont.)						
Other State Revenues (Cont.)						
Prisoner Transportation	\$	2 \$	0 \$	0 \$	0 \$	0
Contracted Prisoner Boarding	Ť	1,657,383	0	0	0	0
Gasoline and Motor Fuel Tax		0	0	0	0	0
Petroleum Special Tax		0	0	0	0	0
Registrar's Salary Supplement		15,164	0	0	0	0
Other State Grants		193,126	0	0	0	0
Other State Revenues		78,581	0	0	6,174	0
Total State of Tennessee	\$	4,351,824 \$	0 \$	38,942 \$	6,174 \$	0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$	67,000 \$	0 \$	0 \$	0 \$	0
Disaster Relief		13,312	0	0	0	0
Homeland Security Grants		43,486	0	0	0	0
Medicaid		0	0	0	344,746	0
COVID-19 Grant #2		$971,\!298$	0	0	175,067	0
COVID-19 Grant #3		28,998	0	0	529,962	0
COVID-19 Grant #4		109,020	0	0	0	0
COVID-19 Grant #5		0	0	0	0	0
COVID-19 Grant A		15,868	0	0	0	0
COVID-19 Grant C		0	4,493	0	0	0
Other Federal through State		486,341	6,147	0	0	0
<u>Direct Federal Revenue</u>						
Tax Credit Bond Rebate		0	0	0	0	0
Other Direct Federal Revenue		75,185	0	0	0	0
Total Federal Government	\$	1,810,508 \$	10,640 \$	0 \$	1,049,775 \$	0

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

	-		Special Reve	nue Funds		
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Drug Control	
<u>Other Governments and Citizens Groups</u>						
Other Governments						
Contributions	\$ 15,216 \$	130,311 \$	0 \$	0 \$	0	
Contracted Services	112,612	0	0	0	0	
<u>Citizens Groups</u>						
Donations	37,045	500	0	250	0	
Other						
Other	0	0	0	3,933	0	
Total Other Governments and Citizens Groups	\$ 164,873 \$	130,811 \$	0 \$	4,183 \$	0	
Total	\$ 33,953,452 \$	644,447 \$	1,868,250 \$	6,509,258 \$	25,919	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		Special Reven	ue Funds		Debt Service Funds	
	Other		Constitu -			
	eneral	Other	tional	Highway /	General	Rural
	ernment	Special	Officers -	Public	Debt	$\operatorname{Debt}$
	Fund	Revenue	Fees	Works	Service	Service
Local Taxes						
County Property Taxes						
Current Property Tax	\$ 0 \$	0 \$	0 \$	494,542 \$	1,701,159 \$	192,491
Trustee's Collections - Prior Year	0	0	0	11,388	36,505	6,739
Trustee's Collections - Bankruptcy	0	0	0	448	1,065	136
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	0	0	0	0
Interest and Penalty	0	0	0	2,831	9,508	1,321
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	1,133,861	0	0
Hotel/Motel Tax	0	423,965	0	0	0	0
Litigation Tax - General	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0
Litigation Tax - Office of Public Defender	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	52,308	0
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	0	0
Litigation Tax - Courthouse Security	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	127,954	0	0
Statutory Local Taxes						
Bank Excise Tax	0	0	0	0	0	0
Wholesale Beer Tax	0	0	0	0	0	0
Other Statutory Local Taxes	 0	0	0	0	0	0
Total Local Taxes	\$ 0 \$	423,965 \$	0 \$	1,771,024 \$	1,800,545 \$	200,687

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

			Special Reve	enue Fund	s				Debt Service Funds	
G	Other General overnment Fund		Other Special Revenue	tiona Officer	l	Pu	blic		General Debt Service	Rural Debt Service
¢	188 344	¢	0 \$	,	0	¢	0	¢	0 \$	0
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	0		ů 0		0		0		0	0
\$	188,344	\$	0 \$		0	\$	0	\$	0 \$	0
\$		\$				\$		\$		0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	0
	\$	General Government Fund \$ 188,344 0 0 0 0 188,344 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0	General Government Fund \$ 188,344 \$ 0 0 0 0 188,344 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0	Other         Other           General         Other           Government         Special           Fund         Revenue $\$$ 188,344 $\$$ $0$ $\$$ $\$$ 188,344 $\$$ $0$ $\$$ $\$$ $0$ $0$ $0$ $0$ $0$ $\$$ $0$ $\$$ $0$ $\$$ $0$ $\$$ $\$$ $0$ $\$$ $0$ $\$$ $0$ $\$$ $\$$ $0$ $\$$ $0$ $\$$ $0$ $\$$ $\$$ $0$ $\$$ $0$ $\$$ $0$ $\$$ $\$$ $0$ $\$$ $0$ $\$$ $0$ $\$$ $\$$ $0$ $\$$ $0$ $\$$ $0$ $\$$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$	Other         Constit           General         Other         tional           Government         Special         Officers           Fund         Revenue         Fees $\$$ 188,344         0         \$ $\$$ 0         0         0 $0$ 0         0         0 $\$$ 188,344         0         \$ $\$$ 0         \$         0 $\$$ 0         \$         0 $\$$ 0         \$         0 $\$$ 0         \$         0 $\$$ 0         \$         0 $\$$ 0         \$         0 $\$$ 0         \$         0 $0$ 0         0         0 $0$ 0         0         0 $0$ 0         0         0 $0$ 0         0         0 $0$ 0         0         0 $0$ 0         0         0 $0$	General Government Fund         Other Revenue         tional Officers - Fees           \$ 188,344 \$         0 \$         0           0         0         0           0         0         0 $0$	Other         Constitu -           General         Other         tional         High           Government         Special         Officers -         Pu           Fund         Revenue         Fees         Wo $\$$ 188,344         0 $\$$ 0 $\$$ $0$ 0         0         0         0         0 $\$$ 188,344 $\$$ $0$ $\$$ $0$ $\$$ $\$$ 0 $\$$ $0$ $\$$ $0$ $\$$ $\$$ 0 $\$$ $0$ $\$$ $0$ $\$$ $\$$ 0 $\$$ $0$ $\$$ $0$ $\$$ $\$$ 0 $\$$ $0$ $\$$ $0$ $\$$ $\$$ 0 $\$$ $0$ $\$$ $0$ $\$$ $\$$ 0 $\$$ $0$ $\$$ $0$ $\$$ $\$$ 0 $\$$ $0$ $\$$ $0$ $\$$ $0$	Other         Constitu - tional         Highway / Public           Government         Special         Officers - Fees         Public $Fund$ Revenue         Fees         Works $\$$ 188,344 \$         0 \$         0 \$         0 $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0         \$         0 \$         0 $0$ 0         \$         0         \$ $0$ 0         \$         0         \$ $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0         0         0         0 $0$ 0	Other         Constitu -           General         Other         tional         Highway /           Government         Special         Officers -         Public           Fund         Revenue         Fees         Works $\$$ 188,344         0 $\$$ 0 $\$$ 0 $\$$ $0$ 0         0         0         0         0         0         0 $$$ 188,344         0 $\$$ 0 $\$$ 0 $\$$ 0 $\$$ $$$ 0 $\$$ 0 $\$$ 0 $\$$ 0 $\$$ $$$ 0 $\$$ 0 $\$$ 0 $$$ 0 $$$ $$$ 0 $\$$ 0 $\$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$ 0 $$$	$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

			Special Rever	nue Funds		Debt Service Funds	
	Ge Gove	ther neral rnment und	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Fines, Forfeitures, and Penalties (Cont.)							
<u>General Sessions Court (Cont.)</u>							
DUI Treatment Fines	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Data Entry Fee - General Sessions Court		0	0	0	0	0	0
Courtroom Security Fee		0	0	0	0	0	0
Victims Assistance Assessments		0	0	0	0	0	0
Juvenile Court							
Fines		0	0	0	0	0	0
Officers Costs		0	0	0	0	0	0
Drug Court Fees		0	0	0	0	0	0
Jail Fees		0	0	0	0	0	0
Data Entry Fee - Juvenile Court		0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs		0	0	0	0	0	0
Data Entry Fee - Chancery Court		0	0	0	0	0	0
Courtroom Security Fee		0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines		0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties							
Proceeds from Confiscated Property		0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Charges for Current Services							
General Service Charges							
Convenience Waste Centers Collection Charge	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Surcharge - Host Agency	т	0	0	0	0	0	0
Solid Waste Disposal Fee		0	0	0	0	0	0
······································		~	-	5	-	-	0

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

			Special Rever	nue Funds		Debt Service Funds		
		Other General overnment Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Charges for Current Services (Cont.)</u>								
General Service Charges (Cont.)								
Surcharge - Waste Tire Disposal	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0	
Patient Charges	ψ	0 0	$0 \psi$	$0 \psi$	$0 \psi$	$0$ $\psi$	0	
Health Department Collections		0	0	0	0	0	0	
Other General Service Charges		35,000	0	0	0	0	0	
Service Charges		0	ů 0	0	ů 0	0 0	0 0	
Fees		-	-	-		-	-	
Recreation Fees		0	0	0	0	0	0	
Copy Fees		0	0	0	0	0	0	
Library Fees		0	0	0	0	0	0	
Archives and Records Management Fee		0	0	0	0	0	0	
Greenbelt Late Application Fee		0	0	0	0	0	0	
Telephone Commissions		0	0	0	0	0	0	
Constitutional Officers' Fees and Commissions		0	0	28	0	0	0	
Data Processing Fee - Register		0	0	0	0	0	0	
Data Processing Fee - Sheriff		0	0	0	0	0	0	
Sexual Offender Registration Fee - Sheriff		0	0	0	0	0	0	
Data Processing Fee - County Clerk		0	0	0	0	0	0	
Vehicle Registration Reinstatement Fees		0	0	0	0	0	0	
Education Charges								
Tuition - Other		0	0	0	0	0	0	
Other Charges for Services		0	0	0	0	0	0	
Total Charges for Current Services	\$	35,000 \$	0 \$	28 \$	0 \$	0 \$	0	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

er eral ment nd 61 \$	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
61 \$					
61 \$					
61 \$					
	661 \$	0 \$	7,089 \$	0 \$	774
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	123,984	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
98	14,443	0	297	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
159 \$	15,104 \$	0 \$	131,370 \$	0 \$	774
0 \$	0 \$	0 \$	0 \$	0 \$	0
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## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

			Special Rever	ue Funds		Debt Service Funds	
	G	Other General overnment Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Fees Received From County Officials (Cont.)							
<u>Fees In-Lieu-of Salary (Cont.)</u>							
Register	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Sheriff		0	0	0	0	0	0
Trustee		0	0	0	0	0	0
Total Fees Received From County Officials	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>State of Tennessee</u> General Government Grants							
	æ	O ¢	O ¢	O ¢	O ¢	O ¢	0
Juvenile Services Program Other General Government Grants	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
		0	0	0	0	0	0
<u>Public Safety Grants</u> Law Enforcement Training Programs		0	0	0	0	0	0
0 0		0 0	0	0	0	0	0
Drug Control Grants		0	0	0	0	0	0
Health and Welfare Grants		0	0	0	0	0	0
Health Department Programs Public Works Grants		0	0	0	0	0	0
State Aid Program		0	0	0	F99 101	0	0
Litter Program		0	0 0	0	532,181	0	$\begin{array}{c} 0\\ 0\end{array}$
Other State Revenues		0	0	0	0	0	0
Income Tax		0	0	0	0	0	0
Beer Tax		0	0		0	0	0
		0	0	0	0	0	0
Alcoholic Beverage Tax		0	0	0	0	0	0
State Revenue Sharing - T.V.A.		0	0	Ũ	0	0	0
State Revenue Sharing - Telecommunications		U	0	0	0	0	0
State Shared Sports Gaming Privilege Tax		U	0	0	0	0	0
Emergency Hospital - Prisoners		0	0	0	0	0	0

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

			Special Rev	enue Funds		Debt Service	e Funds
		Other		Constitu -			
	(	General	Other	tional	Highway /	General	Rural
	Go	vernment	Special	Officers -	Public	$\operatorname{Debt}$	Debt
		Fund	Revenue	Fees	Works	Service	Service
State of Tennessee (Cont.)							
Other State Revenues (Cont.)							
Prisoner Transportation	\$	0 \$	0 \$	§ 0 \$	0 \$	0 \$	0
Contracted Prisoner Boarding		0	0	0	0	0	0
Gasoline and Motor Fuel Tax		0	0	0	2,721,218	0	0
Petroleum Special Tax		0	0	0	54,209	0	0
Registrar's Salary Supplement		0	0	0	0	0	0
Other State Grants		0	50,000	0	33,137	0	0
Other State Revenues		0	0	0	0	0	0
Total State of Tennessee	\$	0 \$	50,000	ß 0 \$	3,340,745 \$	0 \$	0
Federal Government							
<u>Federal Through State</u>							
Civil Defense Reimbursement	\$	0 \$	0 \$	§ 0 \$	0 \$	0 \$	0
Disaster Relief	Ŧ	0	0	0	212,077	0	0
Homeland Security Grants		0	0	0	0	0	0
Medicaid		0	0	0	0	0	0
COVID-19 Grant #2		0	865	0	0	0	0
COVID-19 Grant #3		0	0	0	0	0	0
COVID-19 Grant #4		0	0	0	0	0	0
COVID-19 Grant #5		0	52,608	0	0	0	0
COVID-19 Grant A		0	0	0	0	0	0
COVID-19 Grant C		0	0	0	0	0	0
Other Federal through State		0	0	0	0	0	0
Direct Federal Revenue							
Tax Credit Bond Rebate		0	0	0	0	12,195	0
Other Direct Federal Revenue		0	0	0	0	0	0
Total Federal Government	\$	0 \$	53,473	§ 0 \$	212,077 \$	12,195 \$	0

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

	Special Revenue Funds				Debt Service Funds		
	Other General overnment Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
Other Governments and Citizens Groups							
Other Governments							
Contributions	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	2,311,708	
Contracted Services	0	0	0	0	0	0	
<u>Citizens Groups</u>							
Donations	0	0	0	0	0	0	
Other							
Other	0	0	0	0	0	0	
Total Other Governments and Citizens Groups	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	2,311,708	
Total	\$ 223,503 \$	542,542 \$	28 \$	5,455,216 \$	1,812,740 \$	2,513,169	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

	I					
		Education Debt Service	General Capital Projects	Total		
Local Taxes						
County Property Taxes						
Current Property Tax	\$	1,684,502 \$	117,213 \$	19,346,018		
Trustee's Collections - Prior Year		28,881	3,174	416,269		
Trustee's Collections - Bankruptcy		1,339	467	16,381		
Circuit Clerk/Clerk and Master Collections - Prior Years		0	0	268,840		
Interest and Penalty		8,355	794	214,816		
Payments in-Lieu-of Taxes - T.V.A.		0	0	33,387		
Payments in-Lieu-of Taxes - Local Utilities		0	0	907,419		
Payments in-Lieu-of Taxes - Other		0	0	1,852,480		
County Local Option Taxes						
Local Option Sales Tax		0	0	3,084,005		
Hotel/Motel Tax		0	0	423,965		
Litigation Tax - General		0	0	123,803		
Litigation Tax - Special Purpose		0	0	16,984		
Litigation Tax - Office of Public Defender		0	0	20,034		
Litigation Tax - Jail, Workhouse, or Courthouse		0	0	62,257		
Litigation Tax - Victim-Offender Mediation Center		0	0	8,724		
Litigation Tax - Courthouse Security		0	0	76,288		
Business Tax		0	0	1,363,386		
Mineral Severance Tax		0	0	127,954		
<u>Statutory Local Taxes</u>						
Bank Excise Tax		0	0	$194,\!524$		
Wholesale Beer Tax		0	0	185,017		
Other Statutory Local Taxes		0	0	5,223		
Total Local Taxes	\$	1,723,077 \$	121,648 \$	28,747,774		

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		Service Fund	Capital Projects Fund	
	]	acation Debt ervice	General Capital Projects	Total
Licenses and Permits				
Licenses				
Cable TV Franchise	\$	0 \$	0 \$	439,139
Permits				
Beer Permits		0	0	475
Building Permits	-	0	0	153,270
Total Licenses and Permits	\$	0 \$	0 \$	592,884
<u>Fines, Forfeitures, and Penalties</u>				
<u>Circuit Court</u>				
Fines	\$	0 \$	0 \$	3,128
Officers Costs		0	0	16,039
Drug Control Fines		0	0	8,562
Drug Court Fees		0	0	6,473
Jail Fees		0	0	14,809
District Attorney General Fees		0	0	108
DUI Treatment Fines		0	0	1,914
Data Entry Fee - Circuit Court		0	0	7,267
Courtroom Security Fee		0	0	154
Victims Assistance Assessments		0	0	3,270
<u>General Sessions Court</u>				
Fines		0	0	20,728
Officers Costs		0	0	66,043
Drug Control Fines		0	0	5,119
Drug Court Fees		0	0	2,513
Jail Fees		0	0	79,021
District Attorney General Fees		0	0	451

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		Debt Service Fund		
	Educa De Serv	bt	General Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)				
<u>General Sessions Court (Cont.)</u>				
DUI Treatment Fines	\$	0 \$	0 \$	6,251
Data Entry Fee - General Sessions Court		0	0	$22,\!665$
Courtroom Security Fee		0	0	163
Victims Assistance Assessments		0	0	22,885
Juvenile Court				
Fines		0	0	817
Officers Costs		0	0	14,973
Drug Court Fees		0	0	306
Jail Fees		0	0	17,436
Data Entry Fee - Juvenile Court		0	0	2,226
Chancery Court				
Officers Costs		0	0	22,211
Data Entry Fee - Chancery Court		0	0	10,809
Courtroom Security Fee		0	0	1,581
<u>Other Courts - In-county</u>				
Fines		0	0	1,796
Other Fines, Forfeitures, and Penalties				
Proceeds from Confiscated Property		0	0	20,181
Total Fines, Forfeitures, and Penalties	\$	0 \$	0 \$	379,899
<u>Charges for Current Services</u> <u>General Service Charges</u> Convenience Waste Contemp Collection Charges	¢	0 <sup>ф</sup>	O ¢	05 616
Convenience Waste Centers Collection Charge	\$	0 \$	0 \$	95,616
Surcharge - Host Agency		0	0	461,187
Solid Waste Disposal Fee		0	0	25,303

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		Service 'und	Capital Projects Fund	
		ication	General	
		Debt	Capital	$\mathbf{T}_{\mathbf{r}}$ to $\mathbf{I}_{\mathbf{r}}$
	56	ervice	Projects	Total
Charges for Current Services (Cont.)				
General Service Charges (Cont.)				
Surcharge - Waste Tire Disposal	\$	0 \$	0 \$	72,648
Patient Charges		0	0	5,037,232
Health Department Collections		0	0	220,606
Other General Service Charges		0	0	176,669
Service Charges		0	0	58,613
Fees				
Recreation Fees		0	0	156,259
Copy Fees		0	0	565
Library Fees		0	0	6,174
Archives and Records Management Fee		0	0	28,253
Greenbelt Late Application Fee		0	0	100
Telephone Commissions		0	0	187,214
Constitutional Officers' Fees and Commissions		0	0	28
Data Processing Fee - Register		0	0	29,448
Data Processing Fee - Sheriff		0	0	11,602
Sexual Offender Registration Fee - Sheriff		0	0	6,450
Data Processing Fee - County Clerk		0	0	15,512
Vehicle Registration Reinstatement Fees		0	0	3,833
Education Charges				
Tuition - Other		0	0	3,386
Other Charges for Services		0	0	8,245
Total Charges for Current Services	\$	0 \$	0 \$	6,604,943

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		Debt Service Fund		
	Γ	cation lebt rvice	General Capital Projects	Total
Other Local Revenues				
Recurring Items				
Investment Income	\$	0 \$	0 \$	23,242
Lease/Rentals	Ψ	0	0	114,520
Sale of Materials and Supplies		0	0	15,666
Commissary Sales		0	0	30,801
Sale of Gasoline		0	0	123,984
Sale of Maps		0	0	5
Sale of Recycled Materials		0	0	5,462
E-Rate Funding		0	0	864
Miscellaneous Refunds		0	127	22,409
<u>Nonrecurring Items</u>				
Sale of Equipment		0	0	$15,\!288$
Sale of Property		0	0	1,546
Damages Recovered from Individuals		0	0	7,150
Contributions and Gifts		0	0	2,483
<u>Other Local Revenues</u>				
Other Local Revenues		0	0	$523,\!225$
Total Other Local Revenues	\$	0 \$	127 \$	886,645
<u>Fees Received From County Officials</u> <u>Fees In-Lieu-of Salary</u> County Clerk	\$	0 \$	0 \$	1,121,828
County Clerk Circuit Court Clerk	Φ	0 0	0 0	1,121,828 27,195
General Sessions Court Clerk		0	0	27,195 818,608
Clerk and Master		0	0	378,894
Juvenile Court Clerk		0	0	378,894 350
		0	0	000

#### <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

		Debt Service Fund		
	D	cation ebt rvice	General Capital Projects	Total
Fees Received From County Officials (Cont.)				
<u>Fees In-Lieu-of Salary (Cont.)</u>				
Register	\$	0 \$	0 \$	502,749
Sheriff	Ť	0	0	49,719
Trustee		0	0	1,733,960
Total Fees Received From County Officials	\$	0 \$	0 \$	4,633,303
State of Tennessee				
<u>General Government Grants</u>				
Juvenile Services Program	\$	0 \$	0 \$	41,028
Other General Government Grants		0	0	1,370,764
Public Safety Grants				
Law Enforcement Training Programs		0	0	54,400
Drug Control Grants		0	0	68,350
<u>Health and Welfare Grants</u>				
Health Department Programs		0	0	194,313
<u>Public Works Grants</u>				
State Aid Program		0	0	532,181
Litter Program		0	0	38,942
Other State Revenues				
Income Tax		0	0	75,680
Beer Tax		0	0	18,369
Alcoholic Beverage Tax		0	0	153,566
State Revenue Sharing - T.V.A.		0	0	$255,\!547$
State Revenue Sharing - Telecommunications		0	0	127,772
State Shared Sports Gaming Privilege Tax		0	0	12,341
Emergency Hospital - Prisoners		0	0	35,438

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

	 Debt Service Fund	Capital Projects Fund	
	Education Debt	General Capital	Total
	Service	Projects	Total
<u>State of Tennessee (Cont.)</u>			
Other State Revenues (Cont.)			
Prisoner Transportation	\$ 0 \$	0 \$	2
Contracted Prisoner Boarding	0	0	1,657,383
Gasoline and Motor Fuel Tax	0	0	2,721,218
Petroleum Special Tax	0	0	54,209
Registrar's Salary Supplement	0	0	15,164
Other State Grants	0	0	276,263
Other State Revenues	0	0	84,755
Total State of Tennessee	\$ 0 \$	0 \$	7,787,685
Federal Government			
Federal Through State			
Civil Defense Reimbursement	\$ 0 \$	0 \$	67,000
Disaster Relief	0	0	225,389
Homeland Security Grants	0	0	43,486
Medicaid	0	0	344,746
COVID-19 Grant #2	0	0	1,147,230
COVID-19 Grant #3	0	0	558,960
COVID-19 Grant #4	0	0	109,020
COVID-19 Grant #5	0	0	52,608
COVID-19 Grant A	0	0	15,868
COVID-19 Grant C	0	0	4,493
Other Federal through State	0	0	492,488
Direct Federal Revenue			-
Tax Credit Bond Rebate	0	0	12,195
Other Direct Federal Revenue	0	0	75,185
Total Federal Government	\$ 0 \$	0 \$	3,148,668

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types (Cont.)</u>

	]	Debt Service Fund	Capital Projects Fund	
		Education Debt Service	General Capital Projects	Total
<u>Other Governments and Citizens Groups</u>				
Other Governments				
Contributions	\$	315,000 \$	0 \$	2,772,235
Contracted Services		0	0	112,612
<u>Citizens Groups</u>				
Donations		0	0	37,795
Other				
Other		0	0	3,933
Total Other Governments and Citizens Groups	\$	315,000 \$	0 \$	2,926,575
Total	\$	2,038,077 \$	121,775 \$	55,708,376

#### <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department</u> <u>For the Year Ended June 30, 2021</u>

			Special Reven	ue Funds	
	General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
Local Taxes					
County Property Taxes					
Current Property Tax \$	15,234,963 \$	0 \$	0 \$	0 \$	0
Trustee's Collections - Prior Year	324,639	0	0	0	0
Trustee's Collections - Bankruptcy	13,415	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	226,632	0	0	0	0
Interest and Penalty	181,345	0	0	0	0
Payments in-Lieu-of Taxes - Other	492,000	0	0	0	0
County Local Option Taxes					
Local Option Sales Tax	12,661,265	0	0	0	0
Mixed Drink Tax	5,632	0	0	0	0
Total Local Taxes \$	29,139,891 \$	0 \$	0 \$	0 \$	0
Licenses and Permits					
Licenses					
Marriage Licenses \$	2,726 \$	0 \$	0 \$	0 \$	0
Marriage Licenses\$Total Licenses and Permits\$	2,726 \$	0 \$	0 \$	0 \$	0
Charges for Current Services					
Education Charges					
Tuition - Other \$	0 \$	0 \$	0 \$	117,640 \$	0
Lunch Payments - Children	0	0	10,783	0	0
Lunch Payments - Adults	0	0	9,491	0	0
Income from Breakfast	0	0	6,881	0	0
Special Milk Sales	0	0	4,694	0	0
A la Carte Sales	0	0	79,781	0	0

#### <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

				Special Revenue Funds			
		General Purpose School		School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
Charges for Current Services (Cont.)							
<u>Education Charges (Cont.)</u> School Based Health Services - FFS	ው	144.019	ው	0 Ф	0	ф О ф	0
Receipts from Individual Schools	\$	$144,912 \\ 131,370$	Φ	0 \$ 0	0 0	\$ 0 \$ 0	5 0 0
Other Charges for Services		5,356		0	2,580	0	0
Total Charges for Current Services	\$	281,638	\$	0 \$	114,210	Ŷ	
	ψ	201,000	Ψ	υψ	111,210	φ 111,010 φ	<u>,                                     </u>
Other Local Revenues							
Recurring Items							
Investment Income	\$	95,330	\$	0 \$	0	\$ 0 \$	6 0
Lease/Rentals		68,119		0	0	0	0
Sale of Materials and Supplies		9,346		0	378	520	0
Miscellaneous Refunds		3,876		1,513	923	0	0
<u>Other Local Revenues</u>							
Other Local Revenues		5,400		0	0	2,323	2,401,801
Total Other Local Revenues	\$	182,071	\$	1,513 \$	1,301	\$ 2,843 \$	2,401,801
<u>State of Tennessee</u> <u>General Government Grants</u>							
On-behalf Contributions for OPEB	\$	141,575	ው	0 \$	0	\$ 0 \$	<b>0</b>
State Education Funds	φ	141,070	φ	υφ	0	φυσ	<b>0</b>
Basic Education Program		33,248,361		0	0	0	0
Early Childhood Education		00,240,001		0	0	644,164	0
School Food Service		0		0	32,812	011,101	0
Other State Education Funds		775,889		557,121	02,012	0	0
Career Ladder Program		120,568		0	0	0	0
		- ) - 0 0		-	-	-	

#### <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

		_	Special Revenue Funds				
		General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School	
State of Tennessee (Cont.)							
<u>Other State Revenues</u> State Revenue Sharing - T.V.A.	\$	906,032 \$	0 \$	0 \$	0 \$	0	
Other State Grants	φ	116,720	0 \$ 0	0 p	0	0	
Other State Grants		110,720	0	0	246,130	0	
Total State of Tennessee	\$	35,309,145 \$	557,121 \$	32,812 \$	· · ·	0	
	ψ	00,000,140 ψ	001,121 φ	02,012 φ	000,204 φ	0	
<u>Federal Government</u>							
Federal Through State							
USDA - Commodities	\$	0 \$	0 \$	264,101 \$	0 \$	0	
USDA - Other		0	0	3,120,576	109,274	0	
USDA Food Service Equipment Grant		0	0	62,084	0	0	
Vocational Education - Basic Grants to States		0	127,205	0	0	0	
Title I Grants to Local Education Agencies		0	1,664,246	0	0	0	
Special Education - Grants to States		0	1,419,493	0	0	0	
Special Education Preschool Grants		0	93,108	0	0	0	
Eisenhower Professional Development State Grants		0	364,118	0	0	0	
COVID-19 Grant #1		350,162	1,363,923	0	0	0	
COVID-19 Grant #2		32,217	100,000	0	0	0	
COVID-19 Grant #4		286,960	0	0	0	0	
COVID-19 Grant B		0	624,964	0	0	0	
Other Federal through State		151,310	195,903	0	0	0	
<u>Direct Federal Revenue</u>							
ROTC Reimbursement		131,404	0	0	0	0	
Other Direct Federal Revenue		0	0	0	4,377,994	0	
Total Federal Government	\$	952,053 \$	5,952,960 \$	3,446,761 \$	4,487,268 \$	0	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

	_	Special Revenue Funds			
				Other	
	General	School		Education	T . 1
	Purpose School	Federal Projects	Central Cafeteria	Special Revenue	Internal School
<u>Other Governments and Citizens Groups</u> <u>Other</u> Other	\$ 0 \$	0 \$	8,000	\$ 0 \$	0
Total Other Governments and Citizens Groups	\$ 0 \$	0 \$	8,000		0
Total	\$ 65,867,524 \$	6,511,594 \$	3,603,084	\$ 5,498,045 \$	2,401,801

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

		Capital Projects Fund			
		Education Capital Projects	Total		
Local Taxes					
County Property Taxes					
Current Property Tax	\$	847,769 \$	16,082,732		
Trustee's Collections - Prior Year		22,561	347,200		
Trustee's Collections - Bankruptcy		334	13,749		
Circuit Clerk/Clerk and Master Collections - Prior Years		0	226,632		
Interest and Penalty		4,732	186,077		
Payments in-Lieu-of Taxes - Other		0	492,000		
County Local Option Taxes		0	10 001 005		
Local Option Sales Tax Mixed Drink Tax		0 0	12,661,265		
Total Local Taxes	\$	875,396 \$	5,632 30,015,287		
Total Local Taxes	$\Phi$	070,090 p	50,015,267		
Licenses and Permits Licenses					
Marriage Licenses	<u>\$</u> \$	0 \$	2,726		
Total Licenses and Permits	\$	0 \$	2,726		
<u>Charges for Current Services</u> Education Charges					
Tuition - Other	\$	0 \$	117,640		
Lunch Payments - Children		0	10,783		
Lunch Payments - Adults		0	9,491		
Income from Breakfast		0	6,881		
Special Milk Sales		0	4,694		
A la Carte Sales		0	79,781		

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

	Capital Projects Fund		
	Ca	cation pital ojects	Total
<u>Charges for Current Services (Cont.)</u> <u>Education Charges (Cont.)</u>			
School Based Health Services - FFS	\$	0 \$	144,912
Receipts from Individual Schools	Ψ	0 0	131,370
Other Charges for Services		0	7,936
Total Charges for Current Services	\$	0 \$	513,488
Other Local Revenues Recurring Items Investment Income Lease/Rentals Sale of Materials and Supplies Miscellaneous Refunds Other Local Revenues Other Local Revenues Total Other Local Revenues	\$ <u></u>	0 \$ 0 0 0 0 0 5	$95,330 \\ 68,119 \\ 10,244 \\ 6,312 \\ \hline 2,409,524 \\ 2,589,529$
State of Tennessee         General Government Grants         On-behalf Contributions for OPEB         State Education Funds         Basic Education Program         Early Childhood Education         School Food Service         Other State Education Funds         Career Ladder Program	\$	0 \$ 0 0 0 0 0 0	$141,575 \\33,248,361 \\644,164 \\32,812 \\1,333,010 \\120,568$

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

	Capital Projects Fund	_
	Education Capital Projects	Total
State of Tennessee (Cont.)		
Other State Revenues		
State Revenue Sharing - T.V.A.	\$ 0	906,032
Other State Grants	C	116,720
Other State Revenues	0	
Total State of Tennessee	<u>\$</u> C	\$ 36,789,372
<u>Federal Government</u> <u>Federal Through State</u>		
USDA - Commodities	\$ 0	\$ 264,101
USDA - Other	, C	
USDA Food Service Equipment Grant	C	
Vocational Education - Basic Grants to States	C	) 127,205
Title I Grants to Local Education Agencies	C	1,664,246
Special Education - Grants to States	C	1,419,493
Special Education Preschool Grants	C	93,108
Eisenhower Professional Development State Grants	C	364,118
COVID-19 Grant #1	C	1,111,000
COVID-19 Grant #2	C	102,211
COVID-19 Grant #4	C	_00,000
COVID-19 Grant B	C	· · ·
Other Federal through State	C	347,213
Direct Federal Revenue		
ROTC Reimbursement	C	- ) -
Other Direct Federal Revenue		, ,
Total Federal Government	<u> </u>	0 \$ 14,839,042

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

	Pi	apital cojects Fund	
	$\mathbf{C}$	ucation apital cojects	Total
Other Governments and Citizens Groups Other			
Other Total Other Governments and Citizens Groups	\$ \$	0 \$ 0 \$	8,000 8,000
Total	\$	875,396 \$	84,757,444

# Anderson County, Tennessee Schedule of Detailed Expenditures -All Governmental Fund Types For the Year Ended June 30, 2021

neral Fund			
eneral Government			
County Commission	ው	40,100	
Secretary to Board	\$	49,199	
Board and Committee Members Fees		122,728	
Social Security		9,181	
Pensions		8,158	
Life Insurance		720	
Medical Insurance		66,369	
Dental Insurance		6,343	
Disability Insurance		237	
Unemployment Compensation		32	
Employer Medicare		2,148	
Communication		2,875	
Dues and Memberships		2,450	
Legal Notices, Recording, and Court Costs		1,737	
Travel		2,794	
Other Contracted Services		1,089	
Office Supplies		1,211	
Other Supplies and Materials		329	
In Service/Staff Development		1,500	
Total County Commission		·	\$ 279,100
Board of Equalization			
-	\$	232	
Social Security	ф		
Employer Medicare		54	
Legal Notices, Recording, and Court Costs		54	9.40
Total Board of Equalization			340
Other Boards and Committees			
County Official/Administrative Officer	\$	41,977	
Guards		9,831	
Secretary(ies)		6,462	
Maintenance Personnel		81,880	
Social Security		7,985	
Pensions		6,418	
Life Insurance		279	
Medical Insurance		29,267	
Dental Insurance		1,386	
Disability Insurance		497	
Unemployment Compensation		149	
Employer Medicare		$149 \\ 1,867$	
Communication		1,007 2,518	
Dues and Memberships		80 1.950	
Operating Lease Payments		1,250	
Maintenance and Repair Services - Equipment		2,061	
		1 409	
Maintenance and Repair Services - Vehicles		1,492	
Rentals		5,131	
-			

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>eneral Government (Cont.)</u>			
Other Boards and Committees (Cont.)			
Crushed Stone	\$	2,567	
Custodial Supplies		2,500	
Gasoline		6,738	
Natural Gas		1,111	
Office Supplies		295	
Tires and Tubes		1,665	
Uniforms		1,250	
Utilities		32,007	
Water and Sewer		1,516	
Wood Products		1,500	
Other Supplies and Materials		12,699	
Vehicle and Equipment Insurance		4,500	
Other Equipment		10,199	
Other Construction		5,500	
Total Other Boards and Committees			\$ 296,12
County Mayor/Executive			
County Official/Administrative Officer	\$	108,958	
Clerical Personnel	Ť	32,324	
Part-time Personnel		16,931	
Other Per Diem and Fees		4,800	
Social Security		9,669	
Pensions		7,588	
Life Insurance		139	
Medical Insurance		19,567	
Dental Insurance		844	
Disability Insurance		141	
Unemployment Compensation		61	
Employer Medicare		2,261	
Dues and Memberships		3,025	
Legal Services		7,325	
Postal Charges		22	
Travel		1,014	
Office Supplies		750	
Other Supplies and Materials		10	
In Service/Staff Development		450	
Data Processing Equipment		608	
Total County Mayor/Executive			216,48
Personnel Office			
Supervisor/Director	\$	62,379	
Clerical Personnel	Ψ	82,650	
Social Security		8,129	
Pensions		7,221	
Life Insurance		214	
Medical Insurance		35,225	
Dental Insurance		1,382	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

neral Fund (Cont.)			
eneral Government (Cont.)			
Personnel Office (Cont.)			
Disability Insurance	\$	565	
-	φ	91	
Unemployment Compensation		1,901	
Employer Medicare		1,901 374	
Communication			
Data Processing Services		14,200	
Dues and Memberships		433	
Legal Notices, Recording, and Court Costs		49	
Postal Charges		230	
Travel		842	
Other Contracted Services		1,774	
Office Supplies		1,725	
Other Supplies and Materials		380	
In Service/Staff Development		1,309	
Data Processing Equipment		500	
Total Personnel Office			\$ 221,57
County Attorney			
County Official/Administrative Officer	\$	156,704	
Paraprofessionals		36,937	
Secretary(ies)		50,902	
Social Security		13,550	
Pensions		12,298	
Life Insurance		185	
Medical Insurance		29,702	
Dental Insurance		1,173	
Disability Insurance		756	
Unemployment Compensation		67	
Employer Medicare		3,388	
Dues and Memberships		1,854	
Legal Services		68,985	
Postal Charges		375	
Travel		911	
Other Contracted Services		5,557	
Office Supplies			
		$\begin{array}{c}4,874\\17\end{array}$	
Other Supplies and Materials			
In Service/Staff Development		674	
Other Charges		260	900.10
Total County Attorney			389,16
Election Commission			
County Official/Administrative Officer	\$	84,902	
Deputy(ies)		122,906	
Part-time Personnel		37,893	
Other Salaries and Wages		12,156	
Election Commission		9,240	
Election Workers		145,305	
Social Security		20,908	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

eneral Fund (Cont.)		
<u>General Government (Cont.)</u>		
Election Commission (Cont.)		
Pensions	\$ 10,148	
Life Insurance	472	
Medical Insurance	15,804	
Dental Insurance	3,195	
Disability Insurance	908	
Unemployment Compensation	245	
Employer Medicare	4,890	
Communication	4,337	
Data Processing Services	5,456	
Dues and Memberships	654	
Legal Notices, Recording, and Court Costs	7,573	
Maintenance Agreements	17,570	
Maintenance and Repair Services - Equipment	300	
Postal Charges	11,981	
0	<i>,</i>	
Printing, Stationery, and Forms Rentals	13,990	
	3,818	
Travel	3,380	
Other Contracted Services	4,680	
Office Supplies	12,054	
	4,474	
Other Supplies and Materials	,	
Other Supplies and Materials Data Processing Equipment Total Election Commission	 17,336	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u>	 17,336	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer	\$ 17,336 94,336	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel	\$ 17,336 94,336 153,527	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security	\$ $\begin{array}{r} 17,336\\94,336\\153,527\\14,340\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ \end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ \end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Rentals	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\\ 424\\ \end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Rentals Travel	\$ $\begin{array}{c} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\\ 424\\ 1,829\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Rentals	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\\ 424\\ 1,829\\ 813\\ \end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Rentals Travel	\$ $\begin{array}{c} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\\ 424\\ 1,829\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Rentals Travel Data Processing Supplies	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\\ 424\\ 1,829\\ 813\\ \end{array}$	\$ 576,576
Data Processing EquipmentTotal Election CommissionRegister of DeedsCounty Official/Administrative OfficerClerical PersonnelSocial SecurityPensionsLife InsuranceMedical InsuranceDental InsuranceDisability InsuranceUnemployment CompensationEmployer MedicareDues and MembershipsMaintenance and Repair Services - Office EquipmentPostal ChargesPrinting, Stationery, and FormsRentalsTravelData Processing SuppliesDuplicating Supplies	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\\ 424\\ 1,829\\ 813\\ 389\end{array}$	\$ 576,576
Data Processing Equipment Total Election Commission <u>Register of Deeds</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Dues and Memberships Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Rentals Travel Data Processing Supplies Duplicating Supplies Office Supplies	\$ $\begin{array}{r} 17,336\\ 94,336\\ 153,527\\ 14,340\\ 12,859\\ 305\\ 50,081\\ 2,010\\ 704\\ 84\\ 3,354\\ 916\\ 37,313\\ 1,412\\ 262\\ 424\\ 1,829\\ 813\\ 389\\ 549\end{array}$	\$ 576,576

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

neral Fund (Cont.)			
<u>eneral Government (Cont.)</u>			
Planning			
Supervisor/Director	\$	60,645	
Part-time Personnel		37,080	
Other Salaries and Wages		45,609	
Social Security		8,292	
Pensions		5,515	
Life Insurance		167	
Medical Insurance		22,209	
Dental Insurance		963	
Disability Insurance		452	
Unemployment Compensation		165	
Employer Medicare		1,939	
Communication		3,077	
Dues and Memberships		121	
Legal Notices, Recording, and Court Costs		1,177	
Maintenance Agreements		582	
Maintenance and Repair Services - Vehicles		3,500	
Postal Charges		1,194	
Printing, Stationery, and Forms		246	
Travel		106	
Other Contracted Services		44,073	
Gasoline		1,893	
Office Supplies		670	
Other Supplies and Materials		1,324	
Vehicle and Equipment Insurance		3,000	
In Service/Staff Development		895	
Data Processing Equipment		2,315	
Total Planning		,	\$ 247,209
Building			
Maintenance and Repair Services - Buildings	\$	26,814	
Maintenance and Repair Services - Equipment	φ	20,814 4,079	
Other Supplies and Materials		4,079 2,069	
Total Building		2,003	32,962
Total building			52,902
County Buildings			
Supervisor/Director	\$	$47,\!665$	
Clerical Personnel		1,927	
Custodial Personnel		107,520	
Maintenance Personnel		21,102	
Other Salaries and Wages		3,426	
Social Security		10,264	
Pensions		7,756	
тет		366	
Life Insurance			
Life Insurance Medical Insurance		40,839	
		40,839 2,010	
Medical Insurance			

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

neral Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)	<b>•</b>	2 (22	
Employer Medicare	\$	2,400	
Advertising		110	
Communication		857	
Janitorial Services		14,342	
Maintenance and Repair Services - Buildings		42,335	
Maintenance and Repair Services - Vehicles		477	
Pest Control		1,860	
Disposal Fees		5,669	
Other Contracted Services		23,523	
Custodial Supplies		49,158	
Electricity		189,988	
Gasoline		2,698	
Natural Gas		66,703	
Office Supplies		687	
Small Tools		299	
Uniforms		3,172	
Water and Sewer		23,995	
Other Supplies and Materials		10,260	
Other Charges		2,492	
Motor Vehicles		40,176	
Other Construction		5,716	
Total County Buildings			\$ 730,670
Other General Administration			
Accounting Services	\$	1,000	
Audit Services	φ		
		30,052	
Contributions		65,000	
Legal Services		5,912	
Legal Notices, Recording, and Court Costs		203	
Remittance of Revenue Collected		8,724	
Other Contracted Services		87,473	
Other Supplies and Materials		6,180	
Judgments		75,000	
Workers' Compensation Insurance		280,000	
Other Charges		17,386	
Building Construction		239,748	
Total Other General Administration			816,678
Preservation of Records			
	\$	23,673	
Clerical Personnel			
Clerical Personnel Social Security		1,411	
		1,411 1,043	
Social Security			
Social Security Pensions Life Insurance		$\begin{array}{c} 1,043\\ 50\end{array}$	
Social Security Pensions Life Insurance Medical Insurance		$1,043 \\ 50 \\ 3,225$	
Social Security Pensions Life Insurance		$\begin{array}{c} 1,043\\ 50\end{array}$	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>General Fund (Cont.)</u>			
<u>General Government (Cont.)</u>			
Preservation of Records (Cont.)	ф	000	
Employer Medicare	\$	330	
Other Contracted Services		932	
Other Supplies and Materials		107	
Data Processing Equipment		369	
Total Preservation of Records			\$ 31,416
<u>Finance</u>			
Accounting and Budgeting			
County Official/Administrative Officer	\$	94,336	
Accountants/Bookkeepers		266,590	
Part-time Personnel		14,357	
Social Security		20,890	
Pensions		$18,\!678$	
Life Insurance		496	
Medical Insurance		56,346	
Dental Insurance		2,821	
Disability Insurance		1,602	
Unemployment Compensation		186	
Employer Medicare		5,098	
Dues and Memberships		1,305	
Legal Notices, Recording, and Court Costs		441	
Maintenance Agreements		42,594	
Postal Charges		3,833	
Printing, Stationery, and Forms		1,249	
Travel		98	
Other Contracted Services		802	
Duplicating Supplies		587	
Office Supplies		2,013	
In Service/Staff Development		1,112	
Data Processing Equipment		4,165	
Total Accounting and Budgeting		<u> </u>	539,599
Purchasing			
County Official/Administrative Officer	\$	60,563	
Purchasing Personnel	Ŷ	77,901	
Social Security		7,985	
Pensions		7,010	
Life Insurance		247	
Medical Insurance		31,249	
Dental Insurance		1,323	
Disability Insurance		631	
Unemployment Compensation		84	
Employer Medicare		1,867	
Postal Charges		837	
Printing, Stationery, and Forms		191	
Rentals		3,436	
Travel		25	
		-0	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>neral Fund (Cont.)</u> <u>'inance (Cont.)</u>			
Purchasing (Cont.)			
Other Contracted Services	\$	7,975	
Office Supplies	Ŧ	1,744	
Other Supplies and Materials		2,312	
Vehicle and Equipment Insurance		750	
In Service/Staff Development		300	
Total Purchasing			\$ 206,43
Property Assessor's Office			
County Official/Administrative Officer	\$	94,336	
Deputy(ies)		317,141	
Social Security		24,438	
Pensions		21,325	
Life Insurance		619	
Medical Insurance		56,772	
Dental Insurance		3,468	
Disability Insurance		1,450	
Unemployment Compensation		224	
Employer Medicare		5,715	
Audit Services		42,679	
Communication		1,634	
Data Processing Services		22,049	
Dues and Memberships		2,220	
Operating Lease Payments		731	
Legal Services		6,458	
Maintenance Agreements		4,905	
Maintenance Agreements Maintenance and Repair Services - Vehicles		4,505 674	
Postal Charges		2,523	
Printing, Stationery, and Forms		2,523 770	
Travel			
		637	
Other Contracted Services		4,371	
Gasoline		1,268	
Office Supplies		2,987	
Other Supplies and Materials		1,831	
In Service/Staff Development		550	
Data Processing Equipment		1,604	
Office Equipment		5,693	000.01
Total Property Assessor's Office			629,0'
County Trustee's Office	ф	04.992	
County Official/Administrative Officer	\$	94,336	
Clerical Personnel		265,007	
Part-time Personnel		40,203	
Social Security		23,207	
Pensions		18,489	
Life Insurance		558	
Medical Insurance		76,721	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

inance (Cont.)		
County Trustee's Office (Cont.)		
Disability Insurance	\$ 1,060	
Unemployment Compensation	311	
Employer Medicare	5,428	
Communication	661	
Data Processing Services	7,465	
Dues and Memberships	1,146	
Legal Notices, Recording, and Court Costs	171	
Maintenance Agreements	25,844	
Postal Charges	10,300	
Printing, Stationery, and Forms	10,599	
Rentals	14,775	
Travel	616	
Other Contracted Services	2,123	
Office Supplies	3,725	
Utilities	3,604	
Water and Sewer	798	
Other Supplies and Materials	1,597	
In Service/Staff Development	500	
Building Improvements	1,498	
Data Processing Equipment	7,403	
Furniture and Fixtures	 1,818	
Total County Trustee's Office		\$ 623,623
County Clerk's Office		
County Official/Administrative Officer	\$ 94,336	
Clerical Personnel	454,931	
Part-time Personnel	49,739	
Social Security	35,803	
Pensions	26,727	
Life Insurance	1,068	
Medical Insurance	44,363	
Dental Insurance	5,894	
Disability Insurance	1,864	
Unemployment Compensation	575	
Employer Medicare	8,373	
Communication	609	
Data Processing Services	16,616	
Dues and Memberships	756	
Janitorial Services	3,600	
Maintenance and Repair Services - Buildings	4,404	
Postal Charges	40,068	
Printing, Stationery, and Forms	2,996	
Travel	244	
Other Contracted Services	6,211	
Data Processing Supplies	5,478	
Office Supplies	7,357	
In Service/Staff Development	819	
Data Processing Equipment	11,813	
	,0	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

General Fund (Cont.)			
<u>Finance (Cont.)</u>			
Data Processing			
County Official/Administrative Officer	\$	72,414	
-	Φ	,	
Data Processing Personnel		103,999	
Clerical Personnel		4,689	
Social Security		10,285	
Pensions		7,324	
Life Insurance		257	
Medical Insurance		44,579	
Dental Insurance		1,705	
Disability Insurance		653	
Unemployment Compensation		128	
Employer Medicare		2,405	
Communication		600	
Maintenance and Repair Services - Vehicles		598	
Other Contracted Services		97,888	
Gasoline		701	
Office Supplies		825	
Other Supplies and Materials		4,994	
In Service/Staff Development		464	
Data Processing Equipment		41,201	
Total Data Processing		,_ • _	\$ 395,709
Circuit Court			
<u>Circuit Court</u> County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication	\$	$\begin{array}{c} 94,336\\731,661\\16,264\\8,916\\50,421\\39,734\\1,491\\121,361\\7,903\\2,937\\725\\11,792\\346\end{array}$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships Legal Notices, Recording, and Court Costs	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ 282 \\ \end{cases}$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships Legal Notices, Recording, and Court Costs Maintenance Agreements	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ \end{cases}$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships Legal Notices, Recording, and Court Costs Maintenance Agreements Maintenance and Repair Services - Office Equipment	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ 282 \\ 8,203 \\ 879 \\ \end{cases}$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships Legal Notices, Recording, and Court Costs Maintenance Agreements Maintenance and Repair Services - Office Equipment Postal Charges	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ 282 \\ 8,203 \\ 879 \\ 11,689 \\ \end{cases}$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships Legal Notices, Recording, and Court Costs Maintenance Agreements Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ 282 \\ 8,203 \\ 879 \\ 11,689 \\ 7,996 \\ \end{cases}$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships Legal Notices, Recording, and Court Costs Maintenance Agreements Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Other Contracted Services	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ 282 \\ 8,203 \\ 879 \\ 11,689 \\ 7,996 \\ 2,993 \\ \end{cases}$	
County Official/Administrative OfficerClerical PersonnelPart-time PersonnelOvertime PaySocial SecurityPensionsLife InsuranceMedical InsuranceDental InsuranceDisability InsuranceUnemployment CompensationEmployer MedicareCommunicationContracts with Other Public AgenciesDues and MembershipsLegal Notices, Recording, and Court CostsMaintenance AgreementsMaintenance and Repair Services - Office EquipmentPostal ChargesPrinting, Stationery, and FormsOther Contracted ServicesDuplicating Supplies	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ 282 \\ 8,203 \\ 879 \\ 11,689 \\ 7,996 \\ 2,993 \\ 4,995 \\ \end{cases}$	
County Official/Administrative Officer Clerical Personnel Part-time Personnel Overtime Pay Social Security Pensions Life Insurance Medical Insurance Dental Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships Legal Notices, Recording, and Court Costs Maintenance Agreements Maintenance and Repair Services - Office Equipment Postal Charges Printing, Stationery, and Forms Other Contracted Services	\$	$731,661 \\ 16,264 \\ 8,916 \\ 50,421 \\ 39,734 \\ 1,491 \\ 121,361 \\ 7,903 \\ 2,937 \\ 725 \\ 11,792 \\ 346 \\ 25,085 \\ 756 \\ 282 \\ 8,203 \\ 879 \\ 11,689 \\ 7,996 \\ 2,993 \\ \end{cases}$	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>eral Fund (Cont.)</u> dministration of Justice (Cont.)				
<u>Circuit Court (Cont.)</u>				
In Service/Staff Development	\$	970		
Data Processing Equipment	φ	16,693		
Furniture and Fixtures				
Total Circuit Court		6,072	\$	1 109 040
Total Circuit Court			φ	1,183,048
Criminal Court				
Postal Charges	\$	12		
Office Supplies		233		
Total Criminal Court				24
General Sessions Judge				
Judge(s)	\$	348,228		
Assistant(s)		93,626		
Other Salaries and Wages		24,361		
Social Security		23,861		
Pensions		23,613		
Life Insurance		224		
Medical Insurance		34,353		
Dental Insurance		2,010		
Disability Insurance		486		
Unemployment Compensation		93		
Employer Medicare		6,488		
Dues and Memberships		1,358		
Maintenance and Repair Services - Office Equipment		242		
Printing, Stationery, and Forms		490		
Office Supplies		1,077		
In Service/Staff Development		578		
Data Processing Equipment		979		
Total General Sessions Judge				562,06
Drug Court				
County Official/Administrative Officer	\$	40,449		
Social Security		2,229		
Pensions		2,083		
Life Insurance		78		
Medical Insurance		13,373		
Dental Insurance		571		
Disability Insurance		183		
Unemployment Compensation		28		
Employer Medicare		521		
Travel		5521		
Office Supplies		1,085		
Other Supplies and Materials		9,662		
		$\frac{9,002}{275}$		
Workers' Compensation Insurance				

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

General Fund (Cont.)			
Administration of Justice (Cont.)			
<u>Chancery Court</u>			
County Official/Administrative Officer	\$ 94,336		
Clerical Personnel	257,118		
Part-time Personnel	2,830		
Social Security	20,546		
Pensions	16,673		
Life Insurance	502		
Medical Insurance	71,592		
Dental Insurance	2,648		
Disability Insurance	1,469		
Unemployment Compensation	197		
Employer Medicare	4,805		
Data Processing Services	2,125		
Dues and Memberships	966		
Legal Notices, Recording, and Court Costs	649		
Maintenance Agreements	7,642		
Maintenance and Repair Services - Office Equipment	15,999		
Postal Charges	5,980		
Printing, Stationery, and Forms	662		
Data Processing Supplies	$\frac{002}{225}$		
Duplicating Supplies	1,480		
Office Supplies	3,854		
Other Equipment	1,412		
	 1,412	\$	519 710
Total Chancery Court		Φ	513,710
Juvenile Court			
Judge(s)	\$ 174,114		
Supervisor/Director	21,731		
Other Salaries and Wages	216,745		
Social Security	22,596		
Pensions	19,122		
Life Insurance	477		
Medical Insurance	28,164		
Dental Insurance	2,526		
Disability Insurance	878		
Unemployment Compensation	188		
Employer Medicare	5,782		
Communication	258		
Contracts with Government Agencies	120,015		
Dues and Memberships	248		
Maintenance and Repair Services - Vehicles	500		
Postal Charges	2,504		
Rentals	1,776		
Gasoline			
	70 1 224		
Office Supplies	1,334		
Other Supplies and Materials	3,878		
Vehicle and Equipment Insurance	750		
In Service/Staff Development	1,290		
Total Juvenile Court			624,946

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

neral Fund (Cont.)			
<u>dministration of Justice (Cont.)</u>			
District Attorney General			
Supervisor/Director	\$	78,582	
Accountants/Bookkeepers		1,022	
Other Salaries and Wages		44,429	
Social Security		7,092	
Pensions		5,822	
Life Insurance		221	
Medical Insurance		23,070	
Dental Insurance		942	
Disability Insurance		386	
Unemployment Compensation		127	
Employer Medicare		1,659	
Printing, Stationery, and Forms		34	
Rentals		16,000	
Travel		993	
Other Contracted Services		9,808	
Office Supplies		1,621	
Other Supplies and Materials		43,968	
Liability Insurance		195	
In Service/Staff Development		1,725	
Other Charges		191	
Motor Vehicles		41,526	
Office Equipment		771	
Total District Attorney General			\$ 280,18
Office of Public Defender			
Part-time Personnel	\$	29,749	
Social Security		1,776	
Unemployment Compensation		72	
Employer Medicare		415	
Total Office of Public Defender			32,01
Judicial Commissioners			
Office Supplies	\$	762	
Total Judicial Commissioners	<u> </u>		76
Probate Court			
Printing, Stationery, and Forms	\$	316	
Office Supplies		1,147	
Total Probate Court		,	1,46
Other Administration of Justice			
Supervisor/Director	\$	44,483	
Probation Officer(s)	Ŧ	34,855	
Social Security		4,593	
Pensions		4,107	
Life Insurance		1,201 152	
		18,641	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

General Fund (Cont.)         Administration of Justice (Cont.)         Dental Insurance       \$ 868         Disability Insurance       352         Unemployment Compensation       56         Employment Compensation       56         Office Supplies       1,074         Travel       297         Office Supplies       1,245         Total Other Administration of Justice       \$ 110,723         Courtroom Security       1,867         Law Enforcoment Supplies       1,180         Other Capital Outlay       1,180         Total Courtroom Security       9,645         Victim Assistance Programs       26,155         Remittance of Revenue Collected       \$ 26,155         Deputy(ies)       2,503,649         Scentry       9,849         Clerical Personnel       68,414         School Resource Officer       \$ 103,770         Supertysor/Director       104,685         Deputy(ies)       2,503,649         Scentral Security       222,464         Pensions       197,714         School Resource Officer       \$ 6,076         Medical Insurance       6,076         Medical Insurance       2,553         De				
Other Administration of Justice (Cont.)Dental Insurance\$ 868Disability Insurance352Unemployment Compensation56Employer Medicare1.074Travel297Office Supplies1.215Total Other Administration of Justice\$ 110,723Courtnoom Security\$ 6,498Law Enforcement Supplies\$ 6,498Other Capital Outlay1,180Total Courtroom Security9,645Victim Assistance Programs\$ 26,155Remittance of Revenue Collected\$ 26,155Total Victim Assistance Programs26,155Public Safetx\$ 103,770Supervisor/Director\$ 104,685Deputy(ies)\$ 2,503,549Sceretary(ics)\$ 49,849Clerical Personnel6 8,114School Resource Officer\$ 57,428Overtime Pay148,609Other Salaries and Wages\$ 60,352Social Security232,464Pensions197,714Life Insurance\$ 74,897Dental Insurance\$ 148,671Commulyout Compensation\$ 2,553Employer Medicare\$ 43,6671Communication\$ 44,860Contracts with Government Agencies\$ 48,403Dues and Memberships\$ 2,500Maintenance and Repair Services - Equipment\$ 6,388Maintenance and Repair Services - Vehicles\$ 8,839Postal Charges\$ 4,336Printing, Stationery, and Forms\$ 1,732Rentals\$ 2,366 <td><u>General Fund (Cont.)</u></td> <td></td> <td></td> <td></td>	<u>General Fund (Cont.)</u>			
Dental Insurance\$868Disability Insurance352Unemployment Compensation56Employer Medicare1.074Travel297Office Supplies1.245Total Other Administration of Justice\$I aw Enforcement Supplies1.967Other Capital Outlay1.180Total Courtroom Security9,645Victim Assistance Programs\$Remitance of Revenue Collected\$26,155103,770Supervisor/Director104,685Deputy(ies)2,503,549Secretary(ies)40,849Clerical Personnel68,414School Resource Officer557,428Overtime Pay148,699Other Salaries and Wages460,352Social Security232,464Pensions197,714Life Insurance774,897Dental Insurance774,897Dental Insurance35,621Disability Insurance44,860Contracts with Government Agencies9,454Contracts with Government Agencies9,454Contracts with Government Agencies9,454Contracts with Government Agencies9,849Contracts with Government Agencies9,839Postal Charges4,336Printing, Stationery, and Forms1,732Rental Services - Vehicles5,889Maintenance and Repair Services - Vehicles5,839Postal Charges4,336Printing, Stationery, and Forms1,732Rental Services3,				
Disability Insurance352Unemployment Compensation56Employer Medicare1.074Travel297Office Supplies1.245Total Other Administration of Justice\$ 110,723Courtroom Security1.180Law Enforcement Supplies and Materials1.967Other Capital Outlay1.180Total Courtroom Security9,645Victim Assistance Programs26,155Remittance of Revenue Collected\$ 26,155Total Victim Assistance Programs26,155Public SafetySheriff's DepartmentCounty Official/Administrative Officer\$ 103,770Supervisor/Director104,685Deputy(ices)2,503,549Secretary(ices)49,849Clerical Personnel68,414School Resource Offeer557,428Overtime Pay148,699Other Salaries and Wages460,352Social Security232,464Pensions197,714Life Insurance774,897Dental Insurance35,621Disability Insurance14,825Unemployment Compensation2,553Employer Medicare54,367Communication44,860Contracts with Government Agencies9,454Contracts with Government Agencies9,454Contracts with Government Agencies38,39Postal Charges4,336Maintenance and Repair Services - Equipment6,338Maintenance and Repair Services - Superment6,338Maintenance and Repai				
Unemployment Compensation56Employer Medicare1,074Travel297Office Supplies1,245Total Other Administration of Justice\$ 110,723Courtroom Security\$ 6,498Law Enforcement Supplies\$ 6,498Other Capital Outlay1,180Other Capital Outlay1,180Victim Assistance Programs\$ 26,155Total Victim Assistance Programs26,155Public Safety\$ 103,770Supervisor/Director104,685Deputy(ies)2,503,549Other Salarios and Wages460,352Other Salarios and Wages460,352Social Socurity232,464Pensions197,714Life Insurance36,621Disability Insurance774,487Dental Insurance36,621Disability Insurance74,487Dental Insurance36,621Disability Insurance54,367Commployment Compensation2,553Employer Medicare54,367Contracts with Government Agencies9,454Contracts with Government Agencies9,454Contracts with Government Agencies9,454Contracts with Government Agencies38,393Postal Charges4,336Printing, Stationery, and Forms1,732Rentals2,366		\$	868	
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Remittance of Revenue Collected§ 26,155Total Victim Assistance Programs26,155Public Safety26,155Sheriff's Department104,685Deputy(ies)2,503,549Secretary(ies)49,849Clerical Personnel68,414School Resource Officer557,428Overtime Pay148,699Other Salaries and Wages460,352Social Security232,464Pensions197,714Life Insurance6,076Medical Insurance774,897Dental Insurance35,621Disability Insurance14,825Unemployment Compensation2,553Employer Medicare54,367Communication44,860Contracts with Government Agencies9,454Contracts with Government Agencies9,454Contracts with Government Agencies3,839Postal Charges4,336Pues and Memberships2,500Maintenance and Repair Services - Equipment6,938Maintenance and Repair Services - Vehicles5,889Medical and Dental Services5,889Medical and Dental Services3,839Postal Charges4,336Printing, Stationery, and Forms1,732Rentals2,366				-,
Remittance of Revenue Collected§ 26,155Total Victim Assistance Programs26,155Public Safety26,155Sheriff's Department104,685Deputy(ies)2,503,549Secretary(ies)49,849Clerical Personnel68,414School Resource Officer557,428Overtime Pay148,699Other Salaries and Wages460,352Social Security232,464Pensions197,714Life Insurance6,076Medical Insurance774,897Dental Insurance35,621Disability Insurance14,825Unemployment Compensation2,553Employer Medicare54,367Communication44,860Contracts with Government Agencies9,454Contracts with Government Agencies9,454Contracts with Government Agencies3,839Postal Charges4,336Pues and Memberships2,500Maintenance and Repair Services - Equipment6,938Maintenance and Repair Services - Vehicles5,889Medical and Dental Services5,889Medical and Dental Services3,839Postal Charges4,336Printing, Stationery, and Forms1,732Rentals2,366	Victim Assistance Programs			
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Postal Charges4,336Printing, Stationery, and Forms1,732Rentals2,366	-			
Printing, Stationery, and Forms1,732Rentals2,366				
Rentals 2,366				
Towing Services 2,136				
	Towing Services		2,136	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>General Fund (Cont.)</u>			
Public Safety (Cont.)			
<u>Sheriff's Department (Cont.)</u>			
Travel	\$	6,618	
Duplicating Supplies		1,693	
Gasoline		182,695	
Law Enforcement Supplies		10,028	
Office Supplies		4,324	
Tires and Tubes		30,701	
Uniforms		37,174	
Utilities		1,759	
Liability Insurance		59,600	
Vehicle and Equipment Insurance		55,000	
In Service/Staff Development		12,599	
Communication Equipment		5,998	
Data Processing Equipment		22,691	
Law Enforcement Equipment		281,311	
Motor Vehicles		385,158	
Total Sheriff's Department		<u> </u>	\$ $6,\!635,\!065$
Jail			
Guards	\$	3,060,960	
Clerical Personnel	φ	3,000,500 49,738	
Overtime Pay		49,738 88,611	
Social Security			
Pensions		$188,264 \\ 144,233$	
Life Insurance			
Medical Insurance		5,429	
Dental Insurance		523,269 26.016	
		26,016	
Disability Insurance		11,487	
Unemployment Compensation		2,592	
Employer Medicare Communication		44,030	
		11,008	
Contracts with Government Agencies		3,499	
Contracts with Private Agencies		16,145	
Dues and Memberships Maintenance and Banain Corriges – Buildings		115	
Maintenance and Repair Services - Buildings		54,939	
Medical and Dental Services		7,250	
Pest Control		480	
Printing, Stationery, and Forms		55	
Travel		2,836	
Disposal Fees		8,544	
Other Contracted Services		844,148	
Custodial Supplies		65,770	
Duplicating Supplies		3,847	
Electricity		149,803	
Gasoline		18,588	
Law Enforcement Supplies		5,297	
Natural Gas		64,504	
Office Supplies		7,777	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

and Fund (Cont.)			
<u>neral Fund (Cont.)</u> ublic Safety (Cont.)			
Jail (Cont.) Drisonary Clothing	\$	9,573	
Prisoners Clothing Uniforms	φ	9,575 31,883	
Water and Sewer		,	
		105,262	
Other Supplies and Materials		37,056	
Building and Contents Insurance		26,000	
Liability Insurance		39,374	
Medical Claims		359,459	
Vehicle and Equipment Insurance		8,805	
In Service/Staff Development		1,358	
Communication Equipment		6,919	
Data Processing Equipment		10,000	
Law Enforcement Equipment		7,500	
Total Jail			\$ 6,052,423
Correctional Incentive Program Improvements			
Supervisor/Director	\$	50,469	
Social Security	т	2,997	
Pensions		1,258	
Life Insurance		55	
Medical Insurance		2,634	
Dental Insurance		148	
Disability Insurance		120	
Unemployment Compensation		28	
Employer Medicare		701	
Other Supplies and Materials		7,456	
Total Correctional Incentive Program Improvements		1,400	65,860
Commission			
Commissary Other Supplies and Materials	ው	9.054	
Other Supplies and Materials	\$	3,854	
Other Charges		3,500	
Furniture and Fixtures		4,470	
Maintenance Equipment		5,000	
Other Equipment		4,896	
Other Capital Outlay Total Commissary		6,899	28,619
Total Commissary			20,013
<u>Civil Defense</u>			
County Official/Administrative Officer	\$	35,095	
Assistant(s)		44,614	
Part-time Personnel		11,820	
Overtime Pay		3,586	
Social Security		5,792	
Pensions		2,495	
Life Insurance		66	
Medical Insurance		5,268	
Dental Insurance		296	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>ueral Fund (Cont.)</u> ublic Safety (Cont.)			
<u>Civil Defense (Cont.)</u>			
Unemployment Compensation	\$	103	
Employer Medicare	Ψ	1,355	
Communication		6,257	
Contracts with Government Agencies		2,000	
Contributions		178,767	
Maintenance and Repair Services - Equipment		4,415	
Maintenance and Repair Services - Vehicles		20,373	
Rentals		4,100	
Other Contracted Services		1,392	
Gasoline		5,090	
Office Supplies		1,629	
Tires and Tubes		5,755	
Uniforms		2,842	
Utilities		746	
Other Supplies and Materials		61,530	
Building and Contents Insurance		2,500	
Vehicle and Equipment Insurance		10,000	
In Service/Staff Development		110	
Other Charges		9,617	
Building Improvements		8,820	
Communication Equipment		4,524	
Furniture and Fixtures		997	
Motor Vehicles		38,581	
Total Civil Defense			\$ 480,739
Rescue Squad			
Contributions	\$	27,500	
Total Rescue Squad	Ψ	21,000	27,500
Other Emergency Management			
Dispatchers/Radio Operators	\$	467,723	
Overtime Pay		25,173	
Social Security		33,992	
Pensions		29,393	
Life Insurance		1,011	
Medical Insurance		132,717	
Dental Insurance		5,794	
Disability Insurance		2,349	
Unemployment Compensation		424	
Employer Medicare		7,950	
Communication		666	
Contracts with Government Agencies		1,680	
Contracts with Private Agencies		3,500	
Travel		1,307	
Office Supplies		404	
Other Supplies and Materials		731	
		.01	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>General Fund (Cont.)</u>		
Public Safety (Cont.)		
County Coroner/Medical Examiner		
Other Contracted Services	\$ 400,000	
Total County Coroner/Medical Examiner		\$ 400,000
Other Public Safety		
Supervisor/Director	\$ 50,887	
Mechanic(s)	118,280	
Clerical Personnel	4,174	
Part-time Personnel	480	
Other Salaries and Wages	28,253	
Social Security	11,616	
Pensions	10,470	
Life Insurance	382	
Medical Insurance	44,901	
Dental Insurance	1,718	
Disability Insurance	916	
Unemployment Compensation	144	
Employer Medicare	2,717	
Communication	3,298	
Dues and Memberships	564	
Maintenance and Repair Services - Vehicles	7,230	
Rentals	20,700	
Towing Services	3,635	
Other Contracted Services	3,811	
Garage Supplies	17,761	
Gasoline	2,921	
Lubricants	7,228	
Office Supplies	590	
Small Tools	2,330	
Tires and Tubes		
Uniforms	3,668	
Utilities	4,135	
	15,247	
Other Supplies and Materials	175	
Vehicle and Equipment Insurance	1,443	
In Service/Staff Development	672	
Data Processing Equipment	3,432	
Other Equipment	 3,300	
Total Other Public Safety		377,078
Public Health and Welfare		
Local Health Center		
Clerical Personnel	\$ 39,688	
Other Salaries and Wages	28,273	
Social Security	3,892	
Pensions	2,950	
Life Insurance	162	
Medical Insurance	19,075	
Dental Insurance	801	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>General Fund (Cont.)</u>			
Public Health and Welfare (Cont.)			
Local Health Center (Cont.)			
Disability Insurance	\$ 256		
Unemployment Compensation	84		
Employer Medicare	910		
Advertising	120		
Communication	9,108		
Dues and Memberships	380		
Laundry Service	6,406		
Maintenance and Repair Services - Buildings	2,448		
Maintenance and Repair Services - Equipment	1,422		
Rentals	756		
Travel	240		
Other Contracted Services	1,390		
Drugs and Medical Supplies	1,281		
Electricity	29,641		
Natural Gas	117		
Office Supplies	4,425		
Uniforms	394		
Other Supplies and Materials	1,397		
Building and Contents Insurance	2,400		
Liability Insurance	2,400 1,000		
Other Charges	3,453		
Building Improvements			
Furniture and Fixtures	1,250		
	1,336		
Heating and Air Conditioning Equipment Total Local Health Center	 2,537	\$	167,592
		ψ	107,002
Rabies and Animal Control			
Supervisor/Director	\$ 47,322		
Part-time Personnel	28,088		
Other Salaries and Wages	76,903		
Social Security	9,057		
Pensions	3,767		
Life Insurance	222		
Medical Insurance	13,170		
Dental Insurance	568		
Disability Insurance	301		
Unemployment Compensation	292		
Employer Medicare	2,118		
Communication	4,099		
Licenses	59		
Maintenance and Repair Services - Vehicles	1,500		
Printing, Stationery, and Forms	672		
Other Contracted Services	65,951		
Animal Food and Supplies	808		
	000		
Gasoline	7580		
Gasoline Office Supplies	$7,580 \\ 144$		
Gasoline Office Supplies Uniforms	$7,580 \\ 144 \\ 360$		

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

ublic Health and Welfare (Cont.)		
Rabies and Animal Control (Cont.)		
Other Supplies and Materials	\$ 5,855	
Vehicle and Equipment Insurance	 1,500	
Total Rabies and Animal Control		\$ 270,3
<u>Dental Health Program</u>		
Medical Personnel	\$ 257,780	
Social Security	14,989	
Pensions	6,258	
Life Insurance	296	
Medical Insurance	48,360	
Dental Insurance	1,568	
Disability Insurance	527	
Unemployment Compensation	252	
Employer Medicare	3,506	
Communication	559	
Maintenance Agreements	2,189	
Maintenance and Repair Services - Equipment	4,056	
Maintenance and Repair Services - Vehicles	103	
Postal Charges	500	
Printing, Stationery, and Forms	2,495	
Travel	22	
Disposal Fees	80	
Other Contracted Services	308	
Gasoline	48	
Office Supplies	1,706	
Other Supplies and Materials	15,994	
Liability Insurance	2,984	
In Service/Staff Development	2,001	
Other Charges	1,891	
Data Processing Equipment	1,838	
Health Equipment	4,746	
Total Dental Health Program	 4,740	373,1
Other Logal Health Company		
<u>Other Local Health Services</u> Medical Personnel	\$ 103,336	
Clerical Personnel	44,492	
Social Security	8,370	
Pensions	7,433	
Life Insurance	403	
Medical Insurance	48,505	
Dental Insurance	2,067	
Disability Insurance	672	
Unemployment Compensation	136	
Employer Medicare	1,957	
Travel	412	
Other Contracted Services	26,336	
Liability Insurance	1,000	
Workers' Compensation Insurance	3,000	
Total Other Local Health Services	 0,000	248,1

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>Appropriation to State</u> Contracts with Other Public Agencies	\$	123,486	
Total Appropriation to State	Ψ	120,400	\$ 123,486
ocial, Cultural, and Recreational Services			
<u>Senior Citizens Assistance</u>			
Supervisor/Director	\$	47,322	
Part-time Personnel	Ψ	6,222	
Social Security		3,324	
Pensions		2,452	
Life Insurance		2,182	
Dental Insurance		296	
Disability Insurance		$230 \\ 217$	
Unemployment Compensation		51	
Employer Medicare		778	
Communication		4,430	
Travel		4,430	
		945	
Disposal Fees			
Other Contracted Services		158,579	
Custodial Supplies		938	
Electricity		9,162	
Gasoline		195	
Natural Gas		2,339	
Office Supplies		852	
Water and Sewer		479	
Other Supplies and Materials		2,284	
Data Processing Equipment		1,000	
Furniture and Fixtures		22,237	
Total Senior Citizens Assistance			264,291
Parks and Fair Boards			
Contributions	\$	3,000	
Total Parks and Fair Boards			3,000
griculture and Natural Resources			
<u>Agricultural Extension Service</u>			
Dues and Memberships	\$	594	
Postal Charges		867	
Travel		2,351	
Other Contracted Services		148,600	
Office Supplies		973	
Other Supplies and Materials		870	
In Service/Staff Development		427	
Data Processing Equipment		2,726	
Total Agricultural Extension Service		,	157,408
Soil Conservation			

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>General Fund (Cont.)</u>			
Agriculture and Natural Resources (Cont.)			
Soil Conservation (Cont.)			
Social Security	\$	2,251	
Pensions		1,605	
Life Insurance		70	
Medical Insurance		11,144	
Dental Insurance		476	
Disability Insurance		144	
Unemployment Compensation		54	
Employer Medicare		526	
Dues and Memberships		290	
Total Soil Conservation			\$ 56,142
Storm Water Management			
Maintenance Agreements	\$	3,460	
Other Contracted Services		28,529	
Total Storm Water Management		- )	31,989
<u>Other Operations</u>			
Industrial Development			
Contributions	\$	162,000	
Total Industrial Development	Ψ	102,000	162,000
<u>Veterans' Services</u>			
County Official/Administrative Officer	\$	55,542	
•	φ		
Assistant(s)		19,937	
Social Security		4,570	
Pensions		3,573	
Life Insurance		98	
Medical Insurance		2,890	
Dental Insurance		714	
Disability Insurance		296	
Unemployment Compensation		56	
Employer Medicare		1,069	
Advertising		303	
Communication		490	
Maintenance Agreements		449	
Postal Charges		190	
Printing, Stationery, and Forms		403	
Rentals		499	
Travel		1,632	
Other Contracted Services		2,850	
Office Supplies		739	
Total Veterans' Services			96,300
Other Charges			
Contributions	\$	11,000	
Other Contracted Services		1,919	
Building and Contents Insurance		5,100	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>Cher Operations (Cont.)</u> Other Charges (Cont.)			
Liability Insurance	\$	118,000	
Trustee's Commission	4	366,900	
Total Other Charges		,	\$ 502,91
Contributions to Other Agencies			
Contracts with Private Agencies	\$	41,475	
Total Contributions to Other Agencies			41,47
<u>COVID-19 Grant #2</u>			
Other Contracted Services	\$	181,471	
Other Charges		36,922	
Building Improvements		14,989	
Total COVID-19 Grant #2			233,38
<u>COVID-19 Grant #3</u>			
Other Supplies and Materials	\$	38,664	
Total COVID-19 Grant #3			38,66
COVID-19 Grant #4			
Other Supplies and Materials	\$	11,190	
Total COVID-19 Grant #4			11,19
COVID-19 Grant #6			
Custodial Supplies	\$	1,460	
Food Preparation Supplies		1,170	
Food Supplies		2,444	
Other Supplies and Materials		15,017	
Total COVID-19 Grant #6			20,09
<u>Miscellaneous</u>			
County Official/Administrative Officer	\$	9,814	
Social Security		578	
Pensions		521	
Life Insurance		10	
Medical Insurance		1,941	
Dental Insurance		71	
Disability Insurance		46	
Unemployment Compensation		3	
Employer Medicare		135	
Communication		176,884	
Dues and Memberships		9,573	
Data Processing Equipment		718	
Total Miscellaneous			200,29
apital Projects			
<u>Other General Government Projects</u>			
Land	\$	100,000	
Total Other General Government Projects			100,00

28,756,682

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

Public Library Fund					
Social, Cultural, and Recreational Services					
Libraries					
Librarians	\$	253,414			
Part-time Personnel		103,506			
Social Security		20,497			
Pensions		12,498			
Life Insurance		597			
Medical Insurance		79,729			
Dental Insurance		4,180			
Disability Insurance		1,117			
Unemployment Compensation		495			
Employer Medicare		4,793			
Communication		14,531			
Data Processing Services		5,001			
Dues and Memberships		320			
Maintenance Agreements		1,899			
Maintenance and Repair Services - Buildings		1,309			
Maintenance and Repair Services - Equipment		1,000			
Pest Control		240			
Postal Charges		$\frac{240}{661}$			
Rentals		148			
Maintenance and Repair Services - Records		324			
Custodial Supplies		1,765			
Library Books/Media		41,703			
Office Supplies		41,712 4,209			
Periodicals		4,209 3,485			
Utilities		21,960			
Other Supplies and Materials Trustee's Commission		10,437			
		10,041			
Workers' Compensation Insurance		1,116			
In Service/Staff Development		350			
Data Processing Equipment		14,626			
Furniture and Fixtures		1,920	¢	010 000	
Total Libraries			\$	616,930	
Total Public Library Fund					\$ 616,930
Solid Waste/Sanitation Fund					
Public Health and Welfare					
Sanitation Management					
Supervisor/Director	\$	43,581			
Laborers	Ŧ	58,584			
Social Security		5,866			
Pensions		5,284			
Life Insurance		229			
Medical Insurance		20,988			
Dental Insurance		20,500			
Disability Insurance		500			
Unemployment Compensation		84			
Chemployment Compensation		04			

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>ublic Health and Welfare (Cont.)</u>		
Sanitation Management (Cont.)		
Employer Medicare	\$ 1,372	
Advertising	546	
Communication	1,154	
Maintenance and Repair Services - Vehicles	3,000	
Other Contracted Services	180	
Gasoline	2,103	
Trustee's Commission	29,394	
Vehicle and Equipment Insurance	1,500	
Workers' Compensation Insurance	2,492	
In Service/Staff Development	75	
Total Sanitation Management		\$ 177,80
Convenience Centers		
Engineering Services	\$ 10,500	
Rentals	10,800	
Other Contracted Services	622,726	
Electricity	6,883	
Water and Sewer	1,624	
Fencing	5,956	
Other Supplies and Materials	1,941	
Solid Waste Equipment	3,866	
Other Construction	4,445	
Total Convenience Centers	 	668,74
Other Waste Collection		
Supervisor/Director	\$ 2,648	
Deputy(ies)	33,389	
Social Security	2,116	
Pensions	1,867	
Life Insurance	71	
Medical Insurance	$5,\!681$	
Dental Insurance	319	
Disability Insurance	169	
Unemployment Compensation	30	
Employer Medicare	495	
Maintenance and Repair Services - Vehicles	2,000	
Other Contracted Services	13,320	
Gasoline	1,882	
Instructional Supplies and Materials	11,642	
Vehicle and Equipment Insurance	1,700	
Total Other Waste Collection	 _,	77,32
Recycling Center		
Contracts with Private Agencies	\$ 9,908	
	,	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>Solid Waste/Sanitation Fund (Cont.)</u> <u>Public Health and Welfare (Cont.)</u> <u>Landfill Operation and Maintenance</u>					
Contracts with Private Agencies	\$	790,850			
Contributions	ψ	3,150			
Total Landfill Operation and Maintenance		5,100	\$	794,000	
Total Dalumi Operation and Maintenance			ψ	154,000	
<u>Other Waste Disposal</u>					
Contracts with Private Agencies	\$	103,732			
Total Other Waste Disposal	Ψ	100,102		103,732	
				100,102	
Total Solid Waste/Sanitation Fund					\$ 1,831,510
Ambulance Service Fund					
Public Health and Welfare					
Ambulance/Emergency Medical Services					
Supervisor/Director	\$	73,577			
Accountants/Bookkeepers	Ψ	187,517			
Medical Personnel		1,952,366			
Part-time Personnel		102,437			
Overtime Pay		1,044,898			
Social Security		197,260			
Pensions		147,041			
Life Insurance		4,302			
Medical Insurance		425,608			
Dental Insurance		22,856			
Disability Insurance		7,808			
Unemployment Compensation		2,483			
Employer Medicare		46,133			
Communication		31,619			
Contracts with Government Agencies		122,033			
Data Processing Services		3,868			
Dues and Memberships		845			
Laundry Service		55,509			
Maintenance Agreements		19,982			
Maintenance and Repair Services - Buildings		31,702			
Maintenance and Repair Services - Equipment		4,541			
Maintenance and Repair Services - Vehicles		91,138			
Pest Control		1,260			
Postal Charges		160			
Printing, Stationery, and Forms		187			
Rentals		24,000			
Travel		633			
Tuition		$24,\!645$			
Disposal Fees		1,890			
Other Contracted Services		410,264			
Custodial Supplies		10,404			
Drugs and Medical Supplies		208,170			
Duplicating Supplies		509			
Gasoline		107,615			

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

Ambulance Service Fund (Cont.)					
<u>Public Health and Welfare (Cont.)</u> Ambulance/Emergency Medical Services (Cont.)					
Natural Gas	ው	6,972			
Office Supplies	\$	0,972 2,492			
Tires and Tubes		2,492 21,697			
Uniforms		36,172			
Utilities		36,172 28,422			
Vehicle Parts		20,422 34,358			
Other Supplies and Materials		54,558 7,528			
Building and Contents Insurance		7,528 5,000			
Liability Insurance		22,612			
Trustee's Commission					
		62,449			
Vehicle and Equipment Insurance		11,500			
Workers' Compensation Insurance		$180,000 \\ 21,244$			
In Service/Staff Development		,			
Communication Equipment		42,639			
Data Processing Equipment		12,622			
Furniture and Fixtures		7,394			
Heating and Air Conditioning Equipment		16,170			
Motor Vehicles		501,742			
Other Equipment		9,005	ው	C 205 979	
Total Ambulance/Emergency Medical Services			\$	6,395,278	
Principal on Debt					
General Government					
Principal on Notes	\$	67,000			
Total General Government	<u>+</u>	,		67,000	
				,	
Interest on Debt					
<u>General Government</u>					
Interest on Notes	\$	1,926			
Total General Government	<u> </u>	· · · ·		1,926	
				<u> </u>	
Total Ambulance Service Fund					\$ 6,464,204
Drug Control Fund					
Public Safety					
Drug Enforcement					
Communication	\$	9,373			
Dues and Memberships		555			
Towing Services		300			
Travel		388			
Veterinary Services		1,807			
Animal Food and Supplies		3,230			
Gasoline		2,451			
Law Enforcement Supplies		1,088			
Uniforms		986			
Trustee's Commission		260			
Vehicle and Equipment Insurance		3,000			

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>Drug Control Fund (Cont.)</u> <u>Public Safety (Cont.)</u> <u>Drug Enforcement (Cont.)</u> In Service/Staff Development Other Charges Law Enforcement Equipment Total Drug Enforcement	\$ 415 10,000 16,310	\$ 50,163	
Total Drug Control Fund			\$ 50,163
Other General Government Special Revenue Fund         Social, Cultural, and Recreational Services         Other Social, Cultural, and Recreational         Audiovisual Personnel         Clerical Personnel         Part-time Personnel         Other Salaries and Wages         Social Security         Pensions         Life Insurance         Medical Insurance         Dental Insurance         Disability Insurance         Unemployment Compensation         Employer Medicare         Communication         Other Supplies and Materials         Trustee's Commission         Workers' Compensation Insurance         In Service/Staff Development         Data Processing Equipment         Motor Vehicles         Total Other Social, Cultural, and Recreational	\$ $\begin{array}{r} 45,648\\ 3,000\\ 27,217\\ 9,916\\ 5,204\\ 2,365\\ 78\\ 3,930\\ 143\\ 209\\ 157\\ 1,217\\ 284\\ 36,908\\ 346\\ 24,647\\ 1,550\\ 132\\ 1,250\\ 28,043\\ 29,778\\ \end{array}$	\$ 222,022	
Total Other General Government Special Revenue Fund			222,022
Other Special Revenue Fund         Other Operations         Tourism         Supervisor/Director         Clerical Personnel         Social Security         Pensions         Life Insurance         Medical Insurance         Dental Insurance         Disability Insurance         Unemployment Compensation	\$ 58,550 55,577 6,506 5,094 156 15,720 571 438 91		

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

Other Special Revenue Fund (Cont.)				
Other Operations (Cont.)				
Tourism (Cont.)	<b>•</b>			
Employer Medicare	\$	1,521		
Advertising		181,022		
Communication		3,480		
Contributions		40,693		
Dues and Memberships		1,850		
Maintenance and Repair Services - Buildings		3,273		
Maintenance and Repair Services - Vehicles		25		
Postal Charges		1,094		
Printing, Stationery, and Forms		502		
Rentals		1,132		
Other Contracted Services		2,241		
Gasoline		172		
Office Supplies		1,139		
Utilities		3,369		
Other Supplies and Materials		599		
Building and Contents Insurance		750		
Liability Insurance		911		
Trustee's Commission		3,877		
Workers' Compensation Insurance		259		
In Service/Staff Development		30		
Other Charges		361		
Data Processing Equipment		835		
Other Capital Outlay		5.962		
Other Capital Outlay Total Tourism		5,962	\$ 397,800	
		5,962	\$ 397,800	\$ 397,800
Total Tourism Total Other Special Revenue Fund		5,962	\$ 397,800	\$ 397,800
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u>		5,962	\$ 397,800	\$ 397,800
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u>		5,962	\$ 397,800	\$ 397,800
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u>			\$ 397,800	\$ 397,800
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses	\$	5,962 28		\$ 397,800
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u>	\$		\$ <u>397,800</u> 28	\$ 397,800
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses	\$			\$ 397,800 28
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund	\$			\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u>	\$			\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u>	\$			\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u>		28		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer	\$	28		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer Clerical Personnel		28 103,770 84,590		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer Clerical Personnel Social Security		28 103,770 84,590 11,175		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions		$\begin{array}{r} 28\\ 103,770\\ 84,590\\ 11,175\\ 7,797\end{array}$		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance		28 103,770 84,590 11,175 7,797 88		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance		28 103,770 84,590 11,175 7,797 88 18,641		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance		$\begin{array}{r} 103,770\\ 84,590\\ 11,175\\ 7,797\\ 88\\ 18,641\\ 868\end{array}$		\$
Total Tourism Total Other Special Revenue Fund <u>Constitutional Officers - Fees Fund</u> <u>Public Safety</u> <u>Sheriff's Department</u> Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund <u>Highway/Public Works Fund</u> <u>Highways</u> <u>Administration</u> County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance		28 103,770 84,590 11,175 7,797 88 18,641		\$

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

ghway/Public Works Fund (Cont.)			
Highways (Cont.)			
Administration (Cont.)			
Employer Medicare	\$	2,643	
	ф		
Dues and Memberships		$\begin{array}{r}4,269\\498\end{array}$	
Licenses Maintanana and Banain Samiana Franingant			
Maintenance and Repair Services - Equipment		1,472	
Pest Control		240	
Disposal Fees		473	
Other Contracted Services		1,124	
Office Supplies		2,490	
In Service/Staff Development		150	
Data Processing Equipment		229	
Office Equipment		896	
Total Administration			\$ 241,673
Highway and Bridge Maintenance			
Foremen	\$	39,988	
Equipment Operators		106,946	
Truck Drivers		177, 157	
Laborers		410,492	
Overtime Pay		60,988	
Social Security		46,358	
Pensions		37,254	
Life Insurance		1,465	
Medical Insurance		109,260	
Dental Insurance		6,577	
Disability Insurance		2,859	
Unemployment Compensation		495	
Employer Medicare		11,049	
Contracts with Private Agencies		815	
Engineering Services		2,970	
Rentals		1,576	
Other Contracted Services		45,993	
Asphalt		1,700,441	
Concrete		1,700,441 958	
Crushed Stone		150,979	
		150,979 916	
Custodial Supplies			
Fertilizer, Lime, and Seed Other Road Materials		1,780	
		1,557	
Pipe - Metal		112,364	
Road Signs		4,491	
Uniforms		4,139	
Other Supplies and Materials Total Highway and Bridge Maintenance		142	3,040,009
			-,0,000
<b>Operation and Maintenance of Equipment</b>			
Mechanic(s)	\$	39,022	
		00 1 00	
Nightwatchmen		23,162	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

Highway/Public Works Fund (Cont.)					
<u>Highways (Cont.)</u>					
<b>Operation and Maintenance of Equipment (Cont.)</b>					
Social Security	\$	4,252			
Pensions		3,839			
Life Insurance		156			
Medical Insurance		15,720			
Dental Insurance		571			
Disability Insurance		268			
Unemployment Compensation		42			
Employer Medicare		994			
Licenses		405			
Maintenance and Repair Services - Equipment		24,838			
Other Contracted Services		2,825			
Equipment and Machinery Parts		150,551			
Garage Supplies		442			
Gasoline		165,487			
Lubricants		6,906			
Tires and Tubes		28,181			
Other Supplies and Materials		26,531			
Other Charges		2,857	ው		
Total Operation and Maintenance of Equipment			\$	508,889	
<u>Other Charges</u>					
Communication	\$	3,987			
Electricity	Ψ	9,149			
Natural Gas		7,995			
Water and Sewer		514			
Building and Contents Insurance		$\frac{514}{750}$			
Liability Insurance		58,600			
Trustee's Commission		49,838			
Vehicle and Equipment Insurance		52,657			
Workers' Compensation Insurance		76,944		000 404	
Total Other Charges				260,434	
<u>Capital Outlay</u>					
Highway Equipment	\$	82,340			
Total Capital Outlay	Ψ	02,010		82,340	
Total Capital Cathay				02,010	
Total Highway/Public Works Fund					\$ 4,133,345
<u>General Debt Service Fund</u>					
<u>Principal on Debt</u>					
<u>General Government</u>					
Principal on Bonds	\$	750,000			
Principal on Notes		408,000			
Principal on Other Loans		315,000			
Total General Government			\$	1,473,000	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

<u>General Debt Service Fund (Cont.)</u>					
Interest on Debt					
<u>General Government</u>					
Interest on Bonds	\$	767,944			
Interest on Notes		20,713			
Interest on Other Loans		2,506			
Total General Government			\$	791,163	
Other Debt Service					
<u>General Government</u>	¢	0.000			
Fiscal Agent Charges	\$	6,326			
Trustee's Commission		36,460			
Total General Government				42,786	
Total General Debt Service Fund					\$ 2,306,949
<u>Rural Debt Service Fund</u>					
Principal on Debt					
Education					
Principal on Bonds	\$	955,000			
Principal on Notes	Ŷ	84,240			
Principal on Capital Leases		86,966			
Principal on Other Loans		200,000			
Total Education			\$	1,326,206	
			Ŧ	,,	
Interest on Debt					
Education					
Interest on Bonds	\$	499,594			
Interest on Capital Leases		39,742			
Interest on Other Loans		93,775			
Total Education				633,111	
Other Debt Service					
Education	¢	1 500			
Fiscal Agent Charges	\$	1,500			
Trustee's Commission		4,030			
Total Education				5,530	
Total Rural Debt Service Fund					1,964,847
Education Debt Service Fund					
Principal on Debt					
Education					
Principal on Bonds	\$	925,000			
Principal on Other Loans	ψ	225,000			
Total Education		220,000	\$	1,150,000	
			Ψ	1,100,000	
Interest on Debt					
Education					
Interest on Bonds	\$	647,613			

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types (Cont.)</u>

Education Debt Service Fund (Cont.) Interest on Debt (Cont.)	
Education (Cont.)	
Interest on Other Loans \$ 106,838	
Total Education\$ 754	4,451
Other Debt Service	
Education	
Fiscal Agent Charges \$ 1,500	
Trustee's Commission 34,586	
Total Education 30	6,086
Total Education Debt Service Fund	\$ 1,940,537
<u>General Capital Projects Fund</u>	
Capital Projects	
General Administration Projects	
Trustee's Commission \$ 2,455	
Building Improvements 4,276,414	
Other Capital Outlay 51,761	
Total General Administration Projects\$ 4,330	0,630
Public Safety Projects	
Communication Equipment <u>\$</u> 10,449	
Total Public Safety Projects   10	0,449
Public Health and Welfare Projects	
Other Capital Outlay \$ 282,715	
	2,715
Highway and Street Capital Projects	
Highway Equipment \$ 500,000	
	0,000
Total General Capital Projects Fund	5,123,794
Total Governmental Funds - Primary Government	\$ 53,808,811

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department</u> For the Year Ended June 30, 2021

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	\$ 17,142,793	
Career Ladder Program	40,597	
Homebound Teachers	62,899	
Educational Assistants	761,874	
Bonus Payments	243,214	
Other Salaries and Wages	1,500	
Social Security	1,124,205	
Pensions	1,611,716	
Life Insurance	23,697	
Medical Insurance	1,976,915	
	3,059	
Unemployment Compensation	-	
Employer Medicare	247,659	
Payments to Retirees	43,982	
Termination Benefits	18,850	
Other Fringe Benefits	6,544	
Other Contracted Services	401,604	
Instructional Supplies and Materials	669,227	
Textbooks - Bound	245,192	
Other Supplies and Materials	55,612	
Excess Risk Insurance	30,780	
Other Charges	8,834	
<b>Regular Instruction Equipment</b>	681,831	
Total Regular Instruction Program		\$ 25,402,584
Alternative Instruction Program		
Teachers	\$ 212,374	
Medical Personnel	26,828	
Educational Assistants	39,800	
Cafeteria Personnel	6,445	
Other Salaries and Wages	10,536	
Social Security	18,089	
Pensions	18,330	
Employer Medicare	4,292	
Contracts with Public Carriers	2,520	
Instructional Supplies and Materials	31,586	
Total Alternative Instruction Program		370,800
Special Education Program		
Teachers	\$ 3,052,414	
Career Ladder Program	φ 5,052,414 18,000	
Homebound Teachers	11,167	
Educational Assistants	861,352	
Speech Pathologist	424,651	
Other Salaries and Wages	28,300	
Social Security		
Pensions	238,735 366,661	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

<u>General Purpose School Fund (Cont.)</u>			
Instruction (Cont.)			
Special Education Program (Cont.)			
Life Insurance	\$	7,065	
Medical Insurance	Ψ	525,982	
Employer Medicare		59,194	
Payments to Retirees		3,730	
Other Contracted Services		69,953	
Instructional Supplies and Materials		44,237	
Other Supplies and Materials		14,032	
Total Special Education Program		,	\$ 5,725,473
Concernent Technical Education Drogram			
<u>Career and Technical Education Program</u> Teachers	ው	9 997 097	
	\$	2,237,087	
Career Ladder Program Clerical Personnel		5,000	
		69,392	
Other Salaries and Wages		13,184	
Social Security		126,668	
Pensions		205,118	
Life Insurance		2,727	
Medical Insurance		295,071	
Employer Medicare		30,761	
Payments to Retirees		1,050	
Maintenance and Repair Services - Equipment		26,722	
Instructional Supplies and Materials		79,894	
Other Supplies and Materials		6,931	
Vocational Instruction Equipment		73,788	
Total Career and Technical Education Program			3,173,393
Student Body Education Program			
Teachers	\$	63,249	
Career Ladder Program		1,000	
Social Security		3,769	
Pensions		6,598	
Life Insurance		58	
Medical Insurance		5,921	
Employer Medicare		882	
Total Student Body Education Program			81,477
Support Services			
<u>Attendance</u>			
Supervisor/Director	\$	93,510	
Career Ladder Program		815	
Clerical Personnel		28,954	
Other Salaries and Wages		93,375	
Social Security		13,796	
Pensions		18,529	
Life Insurance		219	
Medical Insurance		11,941	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

<u>eneral Purpose School Fund (Cont.)</u>			
Support Services (Cont.)			
Attendance (Cont.)	ው	2 200	
Employer Medicare	\$	3,206	
Payments to Retirees		20,885	
Travel		2,778	
Other Contracted Services		1,438	
Other Supplies and Materials		19,221	
In Service/Staff Development		75	
Other Equipment		2,055	
Total Attendance			\$ 310,797
<u>Health Services</u>			
Supervisor/Director	\$	141,917	
Medical Personnel		471,518	
Other Salaries and Wages		11,885	
Certified Substitute Teachers		25,053	
Social Security		37,794	
Pensions		49,876	
Life Insurance		1,062	
Medical Insurance		66,488	
Employer Medicare		8,839	
Other Fringe Benefits		927	
Communication		$\frac{527}{284}$	
Printing, Stationery, and Forms		$\frac{284}{500}$	
Travel			
		7,013	
Drugs and Medical Supplies		31,202	
Other Supplies and Materials		117,068	
In Service/Staff Development		4,435	
Other Equipment		1,498	
Total Health Services			977,359
<u>Other Student Support</u>			
Career Ladder Program	\$	2,000	
Guidance Personnel		1,030,422	
Social Security		59,990	
Pensions		97,961	
Life Insurance		1,101	
Medical Insurance		129,836	
Employer Medicare		14,030	
Evaluation and Testing		12,598	
Total Other Student Support		, <u>, , , , , , , , , , , , , , , , , , </u>	1,347,938
Regular Instruction Program			
Supervisor/Director	\$	219,064	
Career Ladder Program	ψ	6,000	
Librarians		497,065	
Clerical Personnel			
Other Salaries and Wages		$17,500 \\ 51,042$	
other parames and wages		01,044	

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

upport Services (Cont.)			
<u>Regular Instruction Program (Cont.)</u>			
Social Security	\$	44 571	
Pensions	Φ	44,571	
		74,647	
Life Insurance		863	
Medical Insurance		94,422	
Employer Medicare		10,678	
Other Fringe Benefits		3,272	
Travel		250	
Library Books/Media		32,285	
Other Supplies and Materials		38,426	
In Service/Staff Development		13,787	
Total Regular Instruction Program			\$ 1,103,87
Special Education Program			
Supervisor/Director	\$	86,913	
Career Ladder Program		1,320	
Psychological Personnel		78,878	
Clerical Personnel		57,287	
Other Salaries and Wages		471,152	
Social Security		40,663	
Pensions		54,900	
Life Insurance		1,232	
Medical Insurance		114,644	
Employer Medicare		9,510	
Payments to Retirees		8,323	
Other Fringe Benefits		635	
Consultants		3,550	
Other Contracted Services		198,112	
Other Supplies and Materials		130,112 18,875	
In Service/Staff Development		5,178	
Total Special Education Program		0,170	1,151,17
Total Special Education Program			1,101,17
Career and Technical Education Program			
Supervisor/Director	\$	95,556	
Career Ladder Program		1,000	
Social Security		5,865	
Pensions		9,906	
		136	
Life Insurance		17,815	
Life Insurance Medical Insurance			
Life Insurance Medical Insurance Employer Medicare		1,372	
Life Insurance Medical Insurance Employer Medicare Travel		$\begin{array}{c} 1,372\\ 10,118 \end{array}$	
Life Insurance Medical Insurance Employer Medicare Travel			141,76
Life Insurance Medical Insurance Employer Medicare Travel Total Career and Technical Education Program			141,76
Life Insurance Medical Insurance Employer Medicare Travel Total Career and Technical Education Program <u>Technology</u>		10,118	141,76
Life Insurance Medical Insurance Employer Medicare Travel Total Career and Technical Education Program	\$		141,76

# <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

eneral Purpose School Fund (Cont.)				
Support Services (Cont.)				
Technology (Cont.)				
Social Security	\$	37,662		
Pensions	ψ	37,002 38,415		
Life Insurance		740		
Medical Insurance		71,202		
Employer Medicare		8,808		
Other Fringe Benefits		5,500		
Internet Connectivity		166,836		
Other Contracted Services		100,850 198,313		
Other Supplies and Materials		208,965		
In Service/Staff Development		810		
Other Charges		136,888		
Administration Equipment		9,575		
Data Processing Equipment		317,203	¢	1 0 49 1 00
Total Technology			\$	1,843,166
<u>Other Programs</u>				
<b>On-behalf Payments to OPEB</b>	\$	141,575		
Total Other Programs				141,575
Board of Education				
Secretary to Board	\$	6,070		
Board and Committee Members Fees	Ŷ	58,100		
Social Security		2,779		
Pensions		1,090		
Life Insurance		468		
Unemployment Compensation		39,717		
Employer Medicare		859		
Audit Services		28,400		
Contributions		25,000		
Dues and Memberships		13,437		
Legal Services		15,457 15,361		
Travel		3,851		
Other Contracted Services		7,015		
Other Supplies and Materials		3,363		
Liability Insurance		201,939		
Trustee's Commission		201,939 551,627		
Workers' Compensation Insurance		246,714		
Other Charges Total Board of Education		15,607		1,221,397
Director of Schools	*			
County Official/Administrative Officer	\$	165,000		
Assistant(s)		124,251		
Career Ladder Program		3,000		
Secretary(ies)		43,878		
Social Security		19,370		

# <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

neral Purpose School Fund (Cont.)			
upport Services (Cont.)			
Director of Schools (Cont.)			
Pensions	\$ 32,296		
Life Insurance	φ 0 <b>2,2</b> 00 175		
Medical Insurance	20,792		
Employer Medicare	4,701		
Other Fringe Benefits	10,902		
Communication	47,067		
Dues and Memberships	4,352		
Travel	10,881		
Other Contracted Services	9,998		
Office Supplies	1,556		
Other Supplies and Materials	24,274		
Other Charges	741		
Total Director of Schools		\$	$523,\!23$
		ψ	020,20
<u>Office of the Principal</u>			
Principals	1,556,444		
Career Ladder Program	4,000		
Assistant Principals	722,356		
Secretary(ies)	644,320		
Social Security	168,466		
Pensions	264,713		
Life Insurance	3,185		
Medical Insurance	349,254		
Employer Medicare	39,399		
Payments to Retirees	7,466		
Other Fringe Benefits	369		
Communication	55,458		
Travel	3,104		
In Service/Staff Development	2,464		
Total Office of the Principal			3,820,99
Fiscal Services			
Supervisor/Director	\$ 95,424		
Accountants/Bookkeepers	273,221		
Social Security	21,143		
Pensions	19,169		
Life Insurance	424		
Medical Insurance	49,105		
Employer Medicare	4,945		
Other Fringe Benefits	4,125		
Travel	29		
Other Contracted Services	7,190		
Office Supplies	1,788		
Other Supplies and Materials	22,689		
Administration Equipment	15,861		
Total Fiscal Services			515,11

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

<u>General Purpose School Fund (Cont.)</u>				
Support Services (Cont.)				
Human Services/Personnel				
Supervisor/Director	\$	50,992		
Social Security	Ψ	3,161		
Pensions		2,652		
Life Insurance		2,002		
Employer Medicare		739		
Travel		37		
Other Contracted Services		41,504		
Office Supplies		1,134		
Other Supplies and Materials		813		
In Service/Staff Development		50		
Total Human Services/Personnel		50	\$	101,140
Total Human Services/Fersonnel			Φ	101,140
Operation of Plant				
Supervisor/Director	\$	93,195		
Custodial Personnel		1,737,913		
Social Security		105,367		
Pensions		93,901		
Life Insurance		3,604		
Medical Insurance		310,965		
Employer Medicare		24,830		
Payments to Retirees		11,686		
Other Fringe Benefits		8,012		
Communication		54,209		
Maintenance and Repair Services - Vehicles		24,758		
Rentals		190,651		
Disposal Fees		86,235		
Other Contracted Services		104,000		
Custodial Supplies		235,488		
Electricity		1,072,854		
Natural Gas		192,961		
Water and Sewer		222,518		
Other Supplies and Materials		11,741		
Building and Contents Insurance		270,000		
Plant Operation Equipment		27,456		
Total Operation of Plant		_ ,		4,882,344
Maintonance of Plant				
Maintenance of Plant	ው	70.010		
Supervisor/Director	\$	70,619		
Maintenance Personnel		511,128		
Social Security		32,256		
Pensions		29,195		
Life Insurance		828		
Medical Insurance		89,826		
Employer Medicare		7,745		
Other Fringe Benefits		1,616		
Communication		310		

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

<u>neral Purpose School Fund (Cont.)</u>			
Support Services (Cont.)			
Maintenance of Plant (Cont.)			
Maintenance and Repair Services - Buildings	\$	11,721	
Maintenance and Repair Services - Equipment		119,675	
Internet Connectivity		1,893	
Travel		578	
Other Contracted Services		109,537	
Custodial Supplies		16,641	
Gasoline		53,989	
Office Supplies		2,361	
Other Supplies and Materials		$245,\!545$	
Total Maintenance of Plant			\$ 1,305,463
Transportation			
Supervisor/Director	\$	10,021	
Clerical Personnel	ψ	15,021 15,093	
Other Salaries and Wages		24,739	
Social Security		-	
Pensions		2,828	
		3,134	
Employer Medicare		661	
Contracts with Vehicle Owners		3,160,140	
Other Contracted Services		4,765	
Other Supplies and Materials		3,489	
Motor Vehicles		27,994	
Total Transportation			3,252,864
<u>Central and Other</u>			
Supervisor/Director	\$	15,000	
Employer Medicare		217	
Contracts with Government Agencies		471,138	
Other Contracted Services		11,865	
Other Supplies and Materials		27,269	
In Service/Staff Development		3,190	
Motor Vehicles		39,800	
Total Central and Other			568,479
COVID-19 Expenditures			
Other Supplies and Materials	\$	466,882	
Total COVID-19 Expenditures	-		466,882
peration of Non-Instructional Services			
Community Services			
Other Salaries and Wages	\$	69,677	
Social Security	ψ	4,152	
Pensions		4,152 3,623	
Life Insurance		5,625 107	
Employer Medicare Communication		971 150	
Communication		159	

## <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

<u>General Purpose School Fund (Cont.)</u> <u>Operation of Non-Instructional Services (Cont.)</u> <u>Community Services (Cont.)</u> Travel Other Supplies and Materials Total Community Services	\$ 955 17,801	\$ 97,445		
<u>Capital Outlay</u> <u>Regular Capital Outlay</u> Building Improvements Total Regular Capital Outlay	\$ 664,879	664,879		
<u>Other Debt Service</u> <u>Education</u> Debt Service Contribution to Primary Government Total Education Total General Purpose School Fund	\$ 2,500,000	 2,500,000	¢	c1 c01 c10
School Federal Projects FundInstructionRegular Instruction ProgramTeachersEducational AssistantsOther Salaries and WagesSocial SecurityPensionsLife InsuranceMedical InsuranceUnemployment CompensationEmployer MedicareOther Fringe BenefitsMaintenance and Repair Services - EquipmentOther Contracted ServicesInstructional Supplies and MaterialsSoftwareOther Supplies and MaterialsRegular Instruction EquipmentTotal Regular Instruction Program	\$ 1,523,955 $1,037$ $19,701$ $90,443$ $138,780$ $818$ $95,982$ $418$ $21,508$ $4,108$ $8,525$ $101,992$ $90,953$ $188,194$ $1,950$ $829,979$	\$ 3,118,343	\$	61,691,612
<u>Special Education Program</u> Teachers Educational Assistants Other Salaries and Wages Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation	\$ 500,023 319,038 96,484 52,288 59,969 1,779 119,674 1,233			

# <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

School Federal Projects Fund (Cont.)			
Instruction (Cont.)			
Special Education Program (Cont.)	٩	10.004	
Employer Medicare	\$	12,294	
Other Fringe Benefits		4,820	
Instructional Supplies and Materials		43,171	
Other Supplies and Materials		8,307	
Special Education Equipment		14,002	
Total Special Education Program			\$ 1,233,082
Career and Technical Education Program			
Instructional Supplies and Materials	\$	26,354	
Other Supplies and Materials		15,706	
Vocational Instruction Equipment		78,784	
Total Career and Technical Education Program			120,844
Support Services			
Health Services			
Medical Personnel	\$	109,770	
Social Security	ψ	6,806	
Employer Medicare		1,592	
Total Health Services		1,002	118,168
Total Health Bervices			110,100
<u>Other Student Support</u>			
Other Salaries and Wages	\$	5,395	
Social Security		335	
Pensions		555	
Employer Medicare		77	
Other Supplies and Materials		9,282	
Total Other Student Support			$15,\!644$
Regular Instruction Program			
Supervisor/Director	\$	111,419	
Secretary(ies)	Ŧ	44,159	
Other Salaries and Wages		455,324	
Social Security		35,315	
Pensions		50,878	
Life Insurance		591	
Medical Insurance		61,782	
Unemployment Compensation		321	
Employer Medicare		8,259	
Other Fringe Benefits		2,946	
Communication		2,010 985	
Postal Charges		4,460	
Printing, Stationery, and Forms		4,400 6,982	
Travel		5,204	
Other Supplies and Materials		5,204 97,422	
In Service/Staff Development		97,422 29,954	
Other Charges		$29,954 \\ 19,680$	
Omer Onarges		13,000	

#### Exhibit J-9

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

upport Services (Cont.)				
Regular Instruction Program (Cont.)				
Administration Equipment	\$	1,028		
Other Equipment		1,324	<b>.</b>	
Total Regular Instruction Program			\$	938,0
Special Education Program				
Clerical Personnel	\$	65,314		
Other Salaries and Wages		52,770		
Social Security		6,659		
Pensions		5,684		
Life Insurance		180		
Medical Insurance		13,045		
Unemployment Compensation		173		
Employer Medicare		1,554		
Other Fringe Benefits		696		
Travel		10,121		
Other Contracted Services		9,365		
In Service/Staff Development		2,144		
Other Equipment		11,319		
Total Special Education Program		, , , , , , , , , , , , , , , , , , , ,		179,0
<u>Technology</u>				
Other Salaries and Wages	\$	$35,\!625$		
Social Security	Ψ	2,209		
Pensions		1,853		
Employer Medicare		517		
Total Technology		011		40,2
Transportation				
Other Salaries and Wages	\$	43,540		
Social Security	Ψ	2,700		
Pensions		2,249		
Employer Medicare		632		
Contracts with Private Agencies		38,180		
Contracts with Parents		4,283		
Maintenance and Repair Services - Vehicles		14,724		
Gasoline		16,196		
Tires and Tubes		329		
Total Transportation		040		122,8
peration of Non-Instructional Services				
Community Services				
Community Dervices	\$	18,414		
Supervisor/Director	ψ			
Supervisor/Director Teachers				
Teachers		166,660 12,000		
-		166,660 12,000 63,954		

#### Exhibit J-9

#### <u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

School Federal Projects Fund (Cont.) Operation of Non-Instructional Services (Cont.) Community Services (Cont.) Social Security \$ 24,340 27,692 Pensions **Employer** Medicare 5,872 1,210Travel 1,201 Food Supplies Instructional Supplies and Materials 3,140 **Total Community Services** 468,361 \$ Total School Federal Projects Fund \$ 6,354,536 Central Cafeteria Fund **Operation of Non-Instructional Services** Food Service Supervisor/Director \$ 89,150 Accountants/Bookkeepers 106,745 **Clerical Personnel** 503,864 Cafeteria Personnel 525,870 Social Security 71,430 Pensions 48,606 Life Insurance 2,260 Medical Insurance 147,136 **Unemployment Compensation** 989 **Employer** Medicare 16,767 **Termination Benefits** 2,383 **Bank Charges** 680 7,482 Communication 2,002 Dues and Memberships Licenses 1,200 Maintenance and Repair Services - Equipment 25,613Maintenance and Repair Services - Vehicles 28Postal Charges 573Printing, Stationery, and Forms 1,531Travel 895 Other Contracted Services 30,990 Food Supplies 978,000 Gasoline 518Office Supplies 4,899 Uniforms 3,218 USDA - Commodities 264,101Other Supplies and Materials 9,616 Workers' Compensation Insurance 15,712In Service/Staff Development 3,973 Data Processing Equipment 7,119 Food Service Equipment 160,955 Furniture and Fixtures 152**Total Food Service** \$ 3,034,457

Total Central Cafeteria Fund

3,034,457

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

Other Education Special Revenue Fund				
Operation of Non-Instructional Services				
Community Services	<b>.</b>			
Supervisor/Director	\$	92,740		
Teachers		305,784		
Social Workers		12,112		
Medical Personnel		41,983		
Secretary(ies)		65,366		
Clerical Personnel		15,863		
Educational Assistants		1,601,332		
Other Salaries and Wages		131,878		
Social Security		130,971		
Pensions		127,879		
Life Insurance		4,352		
Medical Insurance		290,367		
Unemployment Compensation		2,447		
Employer Medicare		30,811		
Communication		11,114		
Contracts with Other School Systems		917,982		
Dues and Memberships		1,528		
Maintenance and Repair Services - Office Equipment		1,868		
Maintenance and Repair Services - Vehicles		2,151		
Pest Control		2,131 720		
Postal Charges		352		
Rentals		7,800		
Travel		323		
Other Contracted Services		97,611		
Drugs and Medical Supplies		1,299		
Electricity		11,537		
Food Supplies		34,238		
Gasoline		2,299		
Instructional Supplies and Materials		14,845		
Natural Gas		2,052		
Office Supplies		3,476		
Water and Sewer		496		
Other Supplies and Materials		$201,\!248$		
Building and Contents Insurance		2,249		
Vehicle and Equipment Insurance		5,250		
Workers' Compensation Insurance		10,323		
In Service/Staff Development		43,283		
Other Charges		24,341		
Building Improvements		17,174		
Data Processing Equipment		42,783		
Furniture and Fixtures		72,052		
Other Equipment		75,623		
Total Community Services			\$	4,459,902
			Ψ	1,100,002
Early Childhood Education				
Supervisor/Director	\$	16,366		

#### Exhibit J-9

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Expenditures -</u> <u>All Governmental Fund Types</u> <u>Discretely Presented Anderson County School Department (Cont.)</u>

<u>Operation of Non-Instructional Services (Cont.)</u> <u>Early Childhood Education (Cont.)</u>					
Teachers	\$	268,137			
Medical Personnel	ψ	200,137			
Secretary(ies)		7,831			
Clerical Personnel		17,831			
Educational Assistants		139,982			
Social Security		27,373			
Pensions		32,712			
Life Insurance		768			
Medical Insurance		69,769			
Unemployment Compensation		358			
Employer Medicare		6,402			
Communication		1,189			
Maintenance and Repair Services - Office Equipment		834			
Postal Charges		33			
Other Contracted Services		2,895			
Natural Gas		2,000 2,749			
Office Supplies		2,149			
Other Supplies and Materials		46			
Building and Contents Insurance		40			
Other Charges		7,511			
Total Early Childhood Education		1,011	\$	623,062	
			Ŧ		
Other Debt Service					
Education					
Debt Service Contribution to Primary Government	\$	126,708			
Total Education				126,708	
Total Other Education Special Revenue Fund					\$ 5,209,672
Internal School Fund					
Operation of Non-Instructional Services					
Community Services					
Other Charges	\$	$2,\!175,\!172$			
Total Community Services			\$	2,175,172	
Total Internal School Fund					2,175,172
Education Capital Projects Fund					
Capital Outlay					
<u>Capital Outlay</u> <u>Regular Capital Outlay</u> Trustee's Commission	\$	$17,\!688$			
<u>Regular Capital Outlay</u> Trustee's Commission	\$	17,688 663,012			
<u>Regular Capital Outlay</u> Trustee's Commission Building Improvements	\$	663,012			
<u>Regular Capital Outlay</u> Trustee's Commission	\$		\$	819,221	
<u>Regular Capital Outlay</u> Trustee's Commission Building Improvements Other Capital Outlay	\$	663,012	\$	819,221	819,221
Regular Capital Outlay Trustee's Commission Building Improvements Other Capital Outlay Total Regular Capital Outlay		663,012	\$	819,221	\$ 819,221 79,284,670

#### Exhibit J-10

### Anderson County, Tennessee Schedule of Detailed Additions, Deductions, and Changes in Net Position - City Custodial Funds For the Year Ended June 30, 2021

		Cities - Sales Tax		City School ADA - Clinton		City School ADA - Oak Ridge		Total
Additions								
Current Property Taxes	\$	0	\$	2,312,887	\$	10,232,910	\$	12,545,797
Trustee's Collections - Bankruptcy	т	0	T	1,965	т	8,696	т	10,661
Circuit/Clerk and Master Collections -		0		,				,
Prior Years		0		33,510		$147,\!654$		181,164
Interest and Penalty		0		$25,\!254$		111,839		137,093
Local Option Sales Tax	1	9,949,676		1,889,324		7,413,740		29,252,740
Cities - Local Option Sales Tax		0		399		1,004,167		1,004,566
Marriage Licenses		0		0		1,768		1,768
Total Additions	\$ 1	9,949,676	\$	4,263,339	\$	18,920,774	\$	43,133,789
Deductions								
Remittance of Revenues Collected	\$ 1	9,755,033	\$	4,196,270	\$	18,615,835	\$	42,567,138
Trustee's Commission		194,643		67,069		304,939		566,651
Total Deductions	\$ 1	9,949,676	\$	4,263,339	\$	18,920,774	\$	43,133,789
Excess of Additions Over (Under) Deductions	\$	0	\$	0	\$	0	\$	0
Net Position, July 1, 2020	·	0	ŕ	0	т	0	т	0
Net Position, June 30, 2021	\$	0	\$	0	\$	0	\$	0

# STATISTICAL SECTION

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

	Table(s)	Page(s)
Financial Trends:		
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	1-5	295-300
Revenue Capacity:		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	6-10	301-305
Debt Capacity:		
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	11-15	306-310
Demographic and Economic Information:		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	16-17	311-312
Operating Information:		
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	18-20	313-315
Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the		

relevant year.

Anderson County, Tennessee <u>Net Position by Component</u> Last Ten Fiscal Years (accrual basis of accounting)

			Fiscal Ye	ear						
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:										
Net Investment in Capital Assets	14,532,349	14,886,641 \$	13,890,778 \$	13,852,050 \$	13,682,164 \$	13,178,548 \$	14,227,812 \$	15,883,442 \$	16,972,716 \$	19,635,386
Restricted for:		, , , ,	, , , ,	, , , ,	, , ,	, , ,		, , , ,	, , ,	, ,
General Government	164,343	233,741	$37,\!233$	57,168	77,455	88,864	93,231	182,188	165,542	204,782
Finance	20,668	26,352	44,712	49,711	56,626	55,224	68,661	81,780	45,986	47,573
Administration of Justice	357,587	376,066	462,167	559,449	663,791	724,192	817,386	804,158	534,679	393,652
Public Safety	366,463	474,254	594,554	608,305	692,038	714,484	849,352	678,446	264,817	207,368
Public Health and Welfare	223,471	220,066	531,472	459,276	493,754	525,220	534,746	643,277	771,169	525,374
Social, Cultural, and Recreational Services	331,713	289,789	573,936	557,773	613,050	520,220 580,214	639,582	752,241	734,613	884,072
Other Operations	4,826	200,100	0	0	015,050	0	000,002	0	0	5,391,360
-						0	-	4,154,276	-	
Highway/Public Works	1,496,633	1,939,581	2,605,860	2,466,945 2,700,050	3,678,033	3,677,601	3,721,912		4,023,065	1,319,281
Debt Service	2,661,622	2,338,760	2,555,580	2,700,050	2,839,152	3,001,213	3,044,885	1,305,439	1,482,116	442,728
Capital Projects	65,443	0	0	75,534	26,729	41,271	60,069	308,470	589,788	0
Pensions	0	0	0	0	0	0	1,414,834	3,179,973	3,413,650	3,117,750
Other Purposes	0	0	0	1,017,993	1,235,085	0	0	0	0	0
Unrestricted	(22,981,735)	(21,919,871)	(28,572,192)	(27,234,277)	(24, 950, 315)	(20,182,268)	(17,054,986)	(24,279,458)	(22,518,034)	(13,529,299)
Subtotal Governmental Activities Net Position	\$ (2,756,617) \$	(1,134,621) \$	(7,275,900) \$	(4,830,023) \$	(892,438) \$	2,404,563 \$	8,417,484 \$	3,694,232 \$	6,480,107 \$	18,640,027
Business-type Activities: (1)										
Net Investment in Capital Assets	\$ 0 \$	0 \$	0 \$	916,480 \$	687,200 \$	511,757 \$	0 \$	0 \$	0 \$	0
Invested in Capital Assets	1,403,609	1,139,613	12,506,797	0	0	0	0	0	0	0 0
Other Purposes (2)	1,100,000	1,100,010	0	223,462	265,079	0 0	Ő	0	Ő	0
Unrestricted	1,155,461	1,119,672	194,526	225,838	(43,945)	47,853	0	ů 0	0	0
					,	-				-
Subtotal Business-type Activities Net Position	2,559,070	2,259,285 \$	12,701,323 \$	1,365,780 \$	908,334 \$	559,610 \$	0 \$	0 \$	0 \$	0
Primary Government:										
Net Investment in Capital Assets	14,532,349	14,886,641 \$	13,890,778 \$	14,768,530 \$	14,369,364 \$	13,690,305 \$	14,227,812 \$	$15,\!883,\!442$ \$	16,972,716 \$	19,635,386
Investment in Capital Assets	1,403,609	1,139,613	12,506,797	0	0	0	0	0	0	0
Restricted for:										
General Government	164,343	233,741	37,233	57,168	77,455	88,864	93,231	182,188	165,542	204,782
Finance	20,668	26,352	44,712	49,711	56,626	55,224	68,661	81,780	45,986	47,573
Administration of Justice	357,587	376,066	462,167	559,449	663,791	724,192	817,386	804,158	$534,\!679$	$393,\!652$
Public Safety	366,463	474,254	594,554	608,305	692,038	714,484	849,352	678,446	264,817	207,368
Public Health and Welfare	223,471	220,066	531,472	459,276	493,754	525,220	534,746	643,277	771,169	525,374
Social, Cultural, and Recreational Services	331,713	289,789	573,936	557,773	613,050	520,220 580,214	639,582	752,241	734,613	884,072
Other Operations	4,826	200,100	070,000	0	015,050	0	000,002	0	0	004,072
Highway/Public Works	1,496,633	1,939,581	2,605,860	2,466,945	3,678,033	3,677,601	3,721,912	4,154,276	4,023,065	5,391,360
Debt Service	2,661,622	2,338,760	2,555,580	2,700,050	2,839,152	3,001,213	3,044,885	1,305,439	1,482,116	1,319,281
Capital Projects	65,443	0	0	75,534	26,729	41,271	60,069	308,470	589,788	442,728
Pensions	0	0	0	0		0	1,414,834	3,179,973	3,413,650	3,117,750
Other Purposes			0	1,241,455	1,500,164		0			
Unrestricted	(21,826,274)	(20,800,199)	(28,377,666)	(27,008,439)	(24,994,260)	(20,134,415)	(17,054,986)	(24,279,458)	(22,518,034)	(13,529,299)
	\$ (197,547) \$									

The Business-type Activity was the Anderson County Emergency Medical Services from July 1, 2011 through June 30, 2017. Subsequent to that date the activity has been classified as Governmental Activity.
 The Other Purpose reflected in the Business-Type Activities is the result of Anderson County complying with the provisions of GASB Statement No. 67 - Financial Reporting for Pension Plans.

(3) See Table 2 for changes in net position from year to year.

#### Anderson County, Tennessee Changes in Net Position Last Ten Fiscal Years (accrual basis of accounting)

					Fiscal Yea	ar					
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses											
Governmental Activities:											
General Government	\$	3,548,769 \$	3,716,551 \$	4,811,254 \$	4,525,344 \$	4,722,322 \$	5,525,125 \$	4,800,543 \$	5,014,298 \$	6,517,909 \$	5,518,070
Finance		2,710,791	2,719,335	2,668,619	2,708,370	2,833,421	2,957,033	2,957,049	2,902,433	3,032,878	3,171,245
Administration of Justice		3,122,189	3,336,291	3,034,235	2,856,117	3,045,914	2,866,798	2,957,763	2,864,820	3,136,954	3,310,179
Public Safety		11,914,342	12,297,181	12,567,081	12,363,564	13,040,212	13,275,663	13,070,328	14,171,665	15,282,062	14,532,992
Public Health and Welfare (1)		4,308,053	2,985,437	3,127,945	2,854,886	2,918,888	3,447,087	8,407,549	$8,\!273,\!405$	8,619,020	9,394,781
Social, Cultural, and Recreational Services		686,748	593,389	938,544	1,414,105	1,145,163	1,254,501	1,437,339	1,298,570	1,647,002	1,357,703
Agriculture and Natural Resources		286,919	191,813	209,714	209,378	228,116	$246,\!231$	247,912	238,149	227,895	241,506
Other Operations		1,577,100	1,428,085	0	0	0	0	0	0	0	0
Highways		3,974,540	4,271,823	3,000,386	3,189,101	2,464,000	4,032,399	4,463,812	4,237,204	4,971,682	4,450,171
Education		$18,\!622,\!722$	0	9,676,315	400,000	1,200,000	0	0	$11,\!275,\!996$	0	0
Interest on Long-term Debt		$1,\!603,\!475$	1,738,298	2,099,727	1,877,096	1,892,076	2,006,374	1,858,282	1,894,192	2,339,783	1,785,987
Other Debt Service		261,308	158,803	0	0	0	0	0	0	0	0
Total Governmental Activities Expenses	\$	52,616,956 \$	33,437,006 \$	42,133,820 \$	32,397,961 \$	33,490,112 \$	35,611,211 \$	40,200,577 \$	52,170,732 \$	45,775,185 \$	43,762,634
Business-type Activities											
Ambulance Service (1)	\$	5,523,704 \$	5,629,430 \$	5,565,910 \$	5,477,030 \$	5,542,626 \$	5,577,294 \$	0 \$	0 \$	0 \$	0
Total Business-type Activities Expenses	\$	5,523,704 \$	5,629,430 \$	5,565,910 \$	5,477,030 \$	5,542,626 \$	5,577,294 \$	0 \$	0 \$	0 \$	0
Total Primary Government Expenses	¢	58,140,660 \$	39,066,436 \$	47,699,730 \$	37,874,991 \$	39,032,738 \$	41,188,505 \$	40,200,577 \$	52,170,732 \$	45,775,185 \$	43,762,634
Total Frinary Government Expenses	φ	58,140,000 ø	39,000,430 ø	41,099,130 ¢	57,674,551 ø	39,032,730 ¢	41,100,000 ø	40,200,577 \$	52,170,752 φ	40,770,100 ø	40,702,004
Program Revenues											
Governmental Activities:											
Charges for Services:											
General Government	\$	944,164 \$	1,113,133 \$	922,960 \$	902,897 \$	$947,\!657$ \$	992,532 \$	1,019,812 \$	957,355 \$	884,818 \$	1,014,629
Finance		2,170,181	2,135,245	2,263,272	2,267,332	2,397,467	2,438,941	2,460,709	2,542,354	2,641,656	3,003,411
Administration of Justice		2,257,404	2,333,626	2,152,068	1,848,028	1,833,834	1,751,231	1,532,869	1,394,386	1,690,992	1,633,327
Public Safety		1,018,448	1,386,581	1,632,200	1,898,609	1,795,679	1,513,344	2,306,962	2,718,093	2,344,701	1,931,569
Public Health and Welfare (1)		622,962	617,232	687,545	702,688	778,187	782,134	6,543,431	6,201,036	5,703,033	6,306,424
Social, Cultural, and Recreational Services		90,886	143,668	269,892	281,406	296,552	315,728	338,362	437,252	630,961	684,681
Other Operations		434	0	0	0	0	0	0	0	0	0
Highways		868,539	383,810	363,280	273,039	165,728	152,463	202,810	183,089	$127,\!825$	123,984
Operating Grants and Contributions		3,603,825	3,644,441	3,076,558	3,450,460	3,099,104	3,163,801	3,706,388	4,579,383	4,194,719	6,510,815
Capital Grants and Contributions		1,426,256	817,300	786,509	293,852	717,325	1,882,756	889,035	747,673	535,788	943,708
Total Governmental Activities Program		1,120,200	011,000	100,000	200,002	11,020	1,00 <b>2</b> ,100	000,000	11,010	000,100	010,100
Revenues	\$	13,003,099 \$	12,575,036 \$	12,154,284 \$	11,918,311 \$	12,031,533 \$	12,992,930 \$	19,000,378 \$	19,760,621 \$	18,754,493 \$	22,152,548
During an trung Artistic an											
Business-type Activities:											
Charges for Services:											
Ambulance Service (1)	\$	5,536,443 \$	5,329,645 \$	4,691,709 \$	5,033,696 \$	4,912,868 \$	5,243,281 \$	0 \$	0 \$	0 \$	0
Total Business-type Activities Program	<b>A</b>				<b>-</b>			o	o	o. •	
Revenues	\$	5,536,443 \$	5,329,645 \$	4,691,709 \$	5,033,696 \$	4,912,868 \$	5,243,281 \$	0 \$	0 \$	0 \$	0
Total Primary Government Program											
Revenues	\$	18,539,542 \$	17,904,681 \$	16,845,993 \$	16,952,007 \$	16,944,401 \$	18,236,211 \$	19,000,378 \$	19,760,621 \$	18,754,493 \$	22,152,548
											101
											(Continued)

#### <u>Anderson County, Tennessee</u> <u>Changes in Net Position</u> <u>Last Ten Fiscal Years</u> (accrual basis of accounting) (cont.)

					Fiscal Ye	ar					
	_	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expense)/Revenue											
Governmental Activities	\$	(39,613,857) \$	(20,861,970) \$	(29,979,536) \$	(20,479,650) \$	(21, 458, 579) \$	(22,618,281) \$	(21,200,199) \$	(32,410,111) \$	(27,020,692) \$	(21, 610, 086)
Business-type Activities		12,739	(299,785)	(874,201)	(443,334)	(629,758)	(334,013)	0	0	0	0
Total Primary Government Net Expense	\$	(39,601,118) \$	(21,161,755) \$	(30,853,737) \$	(20,922,984) \$	(22,088,337) \$	(22,952,294) \$	(21,200,199) \$	(32,410,111) \$	(27,020,692) \$	(21,610,086)
<b>General Revenues and Other Changes in Net Position</b> Governmental Activities:											
Taxes:											
Property Taxes	\$	16,408,402 \$	16,530,753 \$	16,803,070 \$	16,720,379 \$	17,603,970 \$	17,784,072 \$	18,045,188 \$	18,320,087 \$	19,595,151 \$	20,545,803
Sales Taxes	Ψ	673,151	806,190	772,057	841,454	974,149	954,828	1,249,588	1,428,550	2,452,197	3,187,447
(2) Other Taxes		2,402,726	1,927,167	2,185,010	2,053,486	1,924,562	2,119,326	2,132,983	2,267,363	2,333,663	2,445,407
Grants and Contributions not Restricted		_, _ 0 _ , 0	1,011,101	_,,	_,,	1,011,0001	_,,	_,,000	_,_ 0 , , 0 0 0	_,000,000	_, 0, _ 0 .
to Specific Programs		3,625,716	4,067,113	4,027,520	4,870,251	5,013,622	4,934,772	5,413,716	5,526,788	5,191,858	7,518,593
Unrestricted Investment Income		67,991	62,758	25,187	28,659	25,252	33,688	79,209	120,759	174,606	35,059
Miscellaneous		40,182	54,387	25,413	$44,\!590$	26,921	71,469	35,196	23,312	59,092	37,697
Transfers		(1,812)	0	0	(628,381)	(172,312)	17,127	559,610	0	,	,
Total Governmental Activities	\$	23,216,356 \$	23,448,368 \$	23,838,257 \$	23,930,438 \$	25,396,164 \$	25,915,282 \$	27,515,490 \$	27,686,859 \$	29,806,567 \$	33,770,006
Business-type Activities:											
Gain on Disposal of Property	\$	0 \$	0 \$	16,239 \$	0 \$	0\$	0 \$	0 \$	0 \$	0 \$	0
Miscellaneous		985	0	0	0	0	2416	0	0	0	0
Transfers		1,812	0	0	628,381	172,312	(17, 127)	(559, 610)	0	0	0
Total Business-type Activities	\$	2,797 \$	0 \$	16,239 \$	628,381 \$	172,312 \$	(14,711) \$	(559,610) \$	0 \$	0 \$	0
Total Primary Government	\$	23,219,153 \$	23,448,368 \$	23,854,496 \$	24,558,819 \$	25,568,476 \$	25,900,571 \$	26,955,880 \$	27,686,859 \$	29,806,567 \$	33,770,006
Change in Net Position											
Governmental Activities	\$	(16, 397, 501) \$	2,586,398 \$	(6,141,279) \$	3,450,788 \$	3,937,585 \$	3,297,001 \$	6,315,291 \$	(4,723,252) \$	2,785,875 \$	12,159,920
Business-type Activities		15,536	(299,785)	(857, 962)	185,047	(457, 446)	(348,724)	(559, 610)	0	0	0
Total Primary Government (2) (3) (4)	\$	(16, 381, 965) \$	2,286,613 \$	(6,999,241) \$	3,635,835 \$	3,480,139 \$	2,948,277 \$	5,755,681 \$	(4,723,252) \$	2,785,875 \$	12,159,920

(1) The Business-type Activity is Anderson County Emergency Medical Services. Subsequent to 2017 has been reflected as special revenue fund (Governmental Activities - Public Health and Welfare Expenditure Function).

(2) See Table 3 for details of the amounts reflect per year.

(3) In fiscal year ending 2012, the negative Change in Net Position is primarily due to the issuance of \$14,750,000 in bonds issued by the primary government and contributed the net proceeds to Anderson County School Department, which is reflected as a Discretely Presented Component Unit.

(4) In fiscal year ending 2014, the negative Change in Net Position is primarily due to the issuance of \$9,810,215 in debt (Other Loans) issued by the primary government and contributed the net proceeds to the Anderson County School Department, which is reflected as a Discretely Presented Component Unit.

(5) In fiscal year ending 2019, the negative Change in Net Position is primarily due to the issuance of \$10,900,000 in debt (Bonds) issued by the primary government and contributed the proceeds to the Anderson County School Department, which is reflected as a Discretely Presented Component Unit.

#### <u>Anderson County, Tennessee</u> <u>Governmental Activities Tax Revenues by Source</u> <u>Last Ten Fiscal Years</u> (accrual basis of accounting)

Fiscal Year	 Property Tax (1)	 Local Option Sales Tax	_	Hotel Motel Tax	Ι	Local Litigation Tax	Busines Tax		Wholesale Beer Tax	C	er Taxes Interstate Telecommuni- cations Tax	-	Mineral and Coal Gas & Oil Severance Taxes	Other Local Taxes		Total Other Taxes	Total
2012	\$ 16,408,402	\$ 673,151	\$	267,425 \$		329,676 \$	1,314,27	9 \$	165,027	(2)	\$ 2,061	\$	322,140 \$	2,118	3 \$	2,402,726 \$	19,484,279
2013	16,530,753	806,190		275,561		304,544	996,68	87	143,170		2,848		201,211	3,146	5	1,927,167	19,264,110
2014	16,803,070	772,057		310,285		299,742	1,176,51	8	141,643		5,620		248,785	2,417	7	2,185,010	19,760,137
2015	16,720,379	841,454		340,344		324,034	1,011,45	54	140,146		3,698		231,280	2,530	)	2,053,486	19,615,319
2016	17,603,970	$974,\!149$		354,431		322,021	932,04	9	153,951		-	(3)	147,222	14,888	3	1,924,562	20,502,681
2017	17,784,072	954,828		364,465		366,881	1,024,70	)7	152,116		-		169,362	41,795	5	2,119,326	20,858,226
2018	18,045,188	1,249,588		384,964		318,670	1,070,05	57	155,969		-		192,299	11,024	Į	2,132,983	$21,\!427,\!759$
2019	18,320,087	1,428,550		395,870		364,060	1,137,02	29	171,673		-		185,268	13,463	3	2,267,363	22,016,000
2020	19,595,151	2,452,197		343,880		355,346	1,263,67	70	182,987		-		172,724	15,056	5	2,333,663	24,381,011
2021	20,545,803	3,187,447		423,965		308,090	1,363,38	86	185,017		-		159,726	5,223	3	2,445,407	$26,\!178,\!657$

(1) Includes current year, prior year, interest and penalty, and in-lieu-of property taxes.

(2) Wholesale Beer Tax was reallocated to the primary government starting fiscal year 2012.

(3) Interstate Telecommunications Tax were reallocated to the Discretely Presented Component Unit - Anderson County School Department starting in fiscal year 2016.

#### Anderson County, Tennessee <u>Fund Balances of Governmental Funds</u> <u>Last Ten Fiscal Years</u> (modified accrual basis of accounting)

	 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund:										
Nonspendable (1) (5)	\$ 405,685 \$	274,773 \$	154,483 \$	1,126,488 \$	960,146 \$	1,808,392 \$	1,040,858 \$	12,500 \$	11,250 \$	23,836
Restricted (1)	1,276,846	1,033,728	1,219,876	1,167,992	1,375,295	1,411,627	1,535,977	1,792,009	1,161,525	1,050,479
Committed (1)	1,543,171	1,421,797	1,810,878	1,992,850	2,936,535	2,588,346	2,952,229	$2,\!153,\!917$	2,439,363	$2,\!254,\!969$
Assigned (1)	9,250	515,449	389,914	777,967	702,220	385,052	880,480	$529,\!244$	42,692	2,791,694
Unassigned(2)	 2,500,862	2,895,154	4,283,011	4,152,389	4,511,788	3,791,841	5,625,259	7,508,363	8,923,493	10,912,239
Total General Fund	\$ 5,735,814 \$	6,140,901 \$	7,858,162 \$	9,217,686 \$	10,485,984 \$	9,985,258 \$	12,034,803 \$	11,996,033 \$	12,578,323 \$	17,033,217
All Other Governmental										
Funds:										
Nonspendable (1)										
Special Revenue Funds	\$ 57,910 \$	45,565 \$	46,663 \$	41,366 \$	24,295 \$	32,389 \$	47,973 \$	35,560 \$	23,028 \$	44,257
Debt Service Funds	0	7,020	7,020	7,020	102,630	198,150	6,272	0	0	0
Restricted (1)										
Special Revenue Funds	1,798,331	2,390,140	3,554,605	3,351,031	4,684,213	5,214,792	4,981,798	5,338,474	5,228,285	6,420,809
Debt Service Funds	4,810,991	4,605,200	4,804,733	4,513,262	4,442,662	4,528,560	4,320,709	2,463,406	2,192,016	$2,\!649,\!474$
<b>Capital Projects Funds</b>	11,423,181	5,155,535	489,112	490,834	571,724	393,328	188,429	120,339	4,296,785	284,821
Committed (1)										
Special Revenue Funds	819,227	558,071	497,182	497,741	497,741	499,004	89,306	642, 137	809,821	1,425,526
Debt Service Funds	112,511	166,973	212,632	$277,\!246$	329,496	380,700	425,889	466,323	$571,\!241$	583,436
<b>Capital Projects Funds</b>	0	0	0	0	0	0	0	355,001	823,065	73,010
Reserved										
Unreserved, Reported in:										
Special Revenue Funds	0	0	0	0	0	0	(612, 529)	0	0	0
Debt Service Funds	0	0	0	0	0	0	0	0	0	0
Capital Projects Funds	 0	0	0	0	0	0	0	0	0	0
Total Other Governmental Funds	\$ 19,022,151 \$	12,928,504 \$	9,611,947 \$	9,178,500 \$	10,652,761 \$	11,246,923 \$	9,447,847 \$	9,421,240 \$	13,944,241 \$	11,481,333
Total Governmental Funds (3)	\$ 24,757,965 \$	19,069,405 \$	17,470,109 \$	18,396,186 \$	21,138,745 \$	21,232,181 \$	21,482,650 \$	21,417,273 \$	26,522,564 \$	28,514,550

(1) See Exhibit C-1 for details of fund balances.

(2) Prior to fiscal year 2011, Unassigned was defined as Unreserved.

(3) See Table 5 for Net Change in Fund Balances from year to year.

(4) In fiscal year ending 2011, GASB Statement No. 54 - Fund Balance Reporting was implemented.

(5) Fiscal years 2015-2018 included various amounts for a long term receivable from the Ambulance Service Fund. During 2019 Anderson County Commission passed a resolution forgiving the June 30,2018 balance of \$1,026,787.

# <u>Anderson County, Tennessee</u> <u>Changes in Fund Balances of Governmental Funds</u> <u>Last Ten Fiscal Years</u> <u>(modified accrual basis of accounting)</u>

enues:	$\begin{array}{r} 2012 \\ 21,646,045 \\ 362,401 \\ 575,999 \\ 833,953 \\ 1,840,992 \\ 4,156,362 \\ 3,903,351 \\ 1,850,041 \\ 1,091,979 \\ 36,261,123 \\ \end{array}$	$\begin{array}{c} 284,283\\ 764,021\\ 792,791\\ 1,237,769\\ 4,046,489\\ 4,923,306\\ 834,212\\ 1,490,362\\ \hline \\ 833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \\ 841,729,286\\ \hline \\ 8\\ \end{array}$	$\begin{array}{r c c c c c c c c c c c c c c c c c c c$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{r} 2016 \\ \hline 23,279,676 \\ \$ \\ 304,082 \\ 460,034 \\ 1,130,186 \\ 771,711 \\ 3,979,478 \\ 5,153,509 \\ 708,870 \\ 1,782,793 \\ \hline 37,570,339 \\ \$ \\ \hline 3,482,482 \\ \$ \\ 2,909,850 \\ 3,090,897 \\ 12,257,379 \\ 2,713,778 \\ 644,560 \\ 231,371 \\ 1,230,479 \\ 2,664,137 \\ \hline 2,976,386 \\ 1,847,162 \\ 92,411 \\ 1,452,077 \\ \hline 35,592,969 \\ \$ \end{array}$	$\begin{array}{c} 352,987\\ 506,087\\ 1,112,020\\ 768,928\\ 3,935,125\\ 5,000,725\\ 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}$	$\begin{array}{c ccccc} 2018 \\ \hline 24,405,901 \\ \$ \\ 334,894 \\ 486,976 \\ \hline 6,196,798 \\ \$19,293 \\ 3,779,542 \\ \hline 6,938,862 \\ 1,170,857 \\ \hline 1,973,217 \\ \hline 46,106,340 \\ \$ \\ \hline 3,044,031 \\ 3,006,180 \\ 12,821,855 \\ \$,587,567 \\ 736,004 \\ 248,764 \\ 1,247,261 \\ 4,431,339 \\ \hline 3,689,418 \\ 1,672,002 \\ 268,041 \\ 1,773,567 \\ \hline \end{array}$	$\begin{array}{r} 2019 \\ \hline 24,865,041 \\ \$ \\ 506,165 \\ 395,878 \\ 6,136,255 \\ 1,096,468 \\ 3,826,199 \\ 7,202,488 \\ 927,299 \\ 1,932,380 \\ \hline 46,888,173 \\ \$ \\ 927,299 \\ 1,932,380 \\ \hline 46,888,173 \\ \$ \\ 927,299 \\ 1,932,380 \\ \hline 46,888,173 \\ \$ \\ 927,299 \\ 1,932,380 \\ \hline 46,888,173 \\ \$ \\ 927,299 \\ 1,932,380 \\ \hline 42,350 \\ 1,254,930 \\ 4,256,579 \\ \hline 3,639,551 \\ 1,804,381 \\ 248,639 \\ 12,957,016 \\ \hline \end{array}$	$\begin{array}{c ccccc} 2020 \\ \hline 27,721,005 & \$ \\ 402,944 \\ 441,905 \\ \hline 6,197,730 \\ \hline 1,060,494 \\ 4,246,093 \\ 5,932,772 \\ \hline 1,355,116 \\ \hline 1,941,800 \\ \hline 49,299,859 & \$ \\ \hline 3,868,893 & \$ \\ \hline 3,160,674 \\ \hline 3,267,576 \\ \hline 14,721,730 \\ 9,091,892 \\ \hline 1,025,452 \\ 228,504 \\ \hline 1,473,512 \\ \hline 4,572,666 \\ \hline 3,490,495 \\ 2,102,532 \\ \hline 516,762 \\ \hline 5,678,928 \\ \end{array}$	$\begin{array}{r} 2021\\ \\28,747,774\\ 592,884\\ 379,899\\ 6,604,943\\ 886,645\\ 4,633,303\\ 7,787,685\\ 3,148,668\\ 2,926,575\\ \hline 55,708,376\\ \\ \\4,237,564\\ 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ \\4,016,206\\ 2,180,651\\ 84,402\\ \end{array}$
Local Taxes\$Licenses and PermitsFines, Forfeitures, and PenaltiesCharges for Current ServicesOther Local RevenuesFees Received from County OfficialsState of TennesseeFederal GovernmentOther Governments and Citizens Groupsal Revenues <b>*</b> enditures:General GovernmentPhinanceAdministration of JusticePublic SafetyPublic Health and WelfareSocial, Cultural, and Recreational ServicesAgricultural and Natural ResourcesOther OperationsHighwaysDebt Service:Principal on DebtInterest on DebtOther Debt ServiceCapital ProjectsIl Expenditures\$er Financing Sources (Uses):Bonds IssuedNotes IssuedPremiums on Bonds SoldProceeds from Sale of Capital AssetsInsurance RecoveryTransfers OutRedemption of Refunded DebtIl Other Financing Sources (Uses)\$Change in Fund Balances\$Principal on DebtInterest on DebtSold Proceeds from Sale of NoncapitalExpenditures\$Change in Fund Balances\$Principal on DebtInterest on DebtSold Proceeds a Percentage of NoncapitalExpenditures\$Principal on DebtInterest on DebtSold Proceeds from Sale of Capital AssetsInsuran	$\begin{array}{r} 362,401\\ 575,999\\ 833,953\\ 1,840,992\\ 4,156,362\\ 3,903,351\\ 1,850,041\\ 1,091,979\\ 36,261,123\\ \end{array}$	$\begin{array}{c} 284,283\\ 764,021\\ 792,791\\ 1,237,769\\ 4,046,489\\ 4,923,306\\ 834,212\\ 1,490,362\\ \hline \\ 833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \\ 841,729,286\\ \hline \\ 8\\ \hline \end{array}$	$\begin{array}{r} 443,118\\ 573,211\\ 997,164\\ 1,269,758\\ 4,059,132\\ 4,574,843\\ 980,468\\ 1,167,135\\ \hline 36,490,715\\ \$\\ 2,710,236\\ 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline 2,291,914\\ 1,695,882\\ 180,407\\ 14,806,461\\ \hline 47,716,319\\ \$\\ \end{array}$	$\begin{array}{c} 398,036\\ 436,889\\ 977,045\\ 896,288\\ 3,919,202\\ 5,045,929\\ 597,890\\ 1,705,985\\ \hline 36,688,430\\ \$\\ 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline 35,866,475\\ \$\end{array}$	$\begin{array}{c} 304,082\\ 460,034\\ 1,130,186\\ 771,711\\ 3,979,478\\ 5,153,509\\ 708,870\\ 1,782,793\\ \hline 37,570,339\\ \$\\ 3,482,482\\ \$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 352,987\\ 506,087\\ 1,112,020\\ 768,928\\ 3,935,125\\ 5,000,725\\ 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}$	$\begin{array}{c} 334,894\\ 486,976\\ 6,196,798\\ 819,293\\ 3,779,542\\ 6,938,862\\ 1,170,857\\ 1,973,217\\ \hline 46,106,340 \\ \$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \hline \end{array}$	$\begin{array}{c} 506,165\\ 395,878\\ 6,136,255\\ 1,096,468\\ 3,826,199\\ 7,202,488\\ 927,299\\ 1,932,380\\ \hline 46,888,173 \\ \$\\ 4,231,852\\ \$\\ 3,109,310\\ 3,106,520\\ 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ \hline 3,639,551\\ 1,804,381\\ 248,639\\ \end{array}$	$\begin{array}{c} 402,944\\ 441,905\\ 6,197,730\\ 1,060,494\\ 4,246,093\\ 5,932,772\\ 1,355,116\\ 1,941,800\\ \hline 49,299,859 \\ \$\\ 3,868,893\\ \$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}$	592,884 $379,899$ $6,604,943$ $886,645$ $4,633,303$ $7,787,685$ $3,148,668$ $2,926,575$ $55,708,376$ $4,237,564$ $3,219,077$ $3,416,049$ $14,832,375$ $9,409,451$ $1,106,243$ $245,539$ $1,704,115$ $4,133,345$ $4,016,206$ $2,180,651$
Licenses and Permits Fines, Forfeitures, and Penalties Charges for Current Services Other Local Revenues Fees Received from County Officials State of Tennessee Federal Government Other Governments and Citizens Groups I Revenues enditures: General Government Finance Administration of Justice Public Safety Public Health and Welfare Social, Cultural, and Recreational Services Agricultural and Natural Resources Other Operations Highways Debt Service: Principal on Debt Interest on Debt Other Debt Service Capital Projects I Expenditures ess of Revenues Over (Under) Expenditures ess of Revenues Over (Under) Expenditures for Sued Premiums on Bonds Sold Proceeds from Sale of Capital Assets Insurance Recovery Transfers In Transfers Out Redemption of Refunded Debt I Other Financing Sources (Uses) S Change in Fund Balances s I Service as a Percentage of Noncapital Expenditures S Interest on Debt Sued Principal on Debt Interest on Debt I Other Financing Sources (Uses) S Change in Fund Balances S I Service as a Percentage of Noncapital Expenditures Principal on Debt Interest on Debt Sued S Change in Fund Balances C C Capital Capital Capital Assets C Capital Capital Capital Capital C Capital Capital Capital C Capital Capital Capital C Capital Capital Capital C Capital Capital C Capital Capital C C Capital Capital C C C C C C C C C C C C C C C C C C C	$\begin{array}{r} 362,401\\ 575,999\\ 833,953\\ 1,840,992\\ 4,156,362\\ 3,903,351\\ 1,850,041\\ 1,091,979\\ 36,261,123\\ \end{array}$	$\begin{array}{c} 284,283\\ 764,021\\ 792,791\\ 1,237,769\\ 4,046,489\\ 4,923,306\\ 834,212\\ 1,490,362\\ \hline \\ 833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \\ 841,729,286\\ \hline \\ 8\\ \end{array}$	$\begin{array}{r} 443,118\\ 573,211\\ 997,164\\ 1,269,758\\ 4,059,132\\ 4,574,843\\ 980,468\\ 1,167,135\\ \hline 36,490,715\\ \$\\ 2,710,236\\ 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline 2,291,914\\ 1,695,882\\ 180,407\\ 14,806,461\\ \hline 47,716,319\\ \$\\ \end{array}$	$\begin{array}{c} 398,036\\ 436,889\\ 977,045\\ 896,288\\ 3,919,202\\ 5,045,929\\ 597,890\\ 1,705,985\\ \hline 36,688,430\\ \$\\ 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline 35,866,475\\ \$\end{array}$	$\begin{array}{c} 304,082\\ 460,034\\ 1,130,186\\ 771,711\\ 3,979,478\\ 5,153,509\\ 708,870\\ 1,782,793\\ \hline 37,570,339\\ \$\\ 3,482,482\\ \$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 352,987\\ 506,087\\ 1,112,020\\ 768,928\\ 3,935,125\\ 5,000,725\\ 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}$	$\begin{array}{c} 334,894\\ 486,976\\ 6,196,798\\ 819,293\\ 3,779,542\\ 6,938,862\\ 1,170,857\\ 1,973,217\\ \hline 46,106,340 \\ \$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \hline \end{array}$	$\begin{array}{c} 506,165\\ 395,878\\ 6,136,255\\ 1,096,468\\ 3,826,199\\ 7,202,488\\ 927,299\\ 1,932,380\\ \hline 46,888,173 \\ \$\\ 4,231,852\\ \$\\ 3,109,310\\ 3,106,520\\ 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ \hline 3,639,551\\ 1,804,381\\ 248,639\\ \end{array}$	$\begin{array}{c} 402,944\\ 441,905\\ 6,197,730\\ 1,060,494\\ 4,246,093\\ 5,932,772\\ 1,355,116\\ 1,941,800\\ \hline 49,299,859 \\ \$\\ 3,868,893\\ \$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}$	592,884 $379,899$ $6,604,943$ $886,645$ $4,633,303$ $7,787,685$ $3,148,668$ $2,926,575$ $55,708,376$ $4,237,564$ $3,219,077$ $3,416,049$ $14,832,375$ $9,409,451$ $1,106,243$ $245,539$ $1,704,115$ $4,133,345$ $4,016,206$ $2,180,651$
Charges for Current Services       Other Local Revenues         Fees Received from County Officials       State of Tennessee         Federal Government       Other Governments and Citizens Groups         al Revenues       \$         enditures:       General Government         General Government       \$         Finance       Administration of Justice         Administration of Justice       Public Health and Welfare         Social, Cultural, and Recreational Services       Agricultural and Natural Resources         Other Operations       Highways         Debt Service:       Principal on Debt         Interest on Debt       Other Debt Service         Capital Projects       \$         er Financing Sources (Uses):       \$         Bonds Issued       \$         Notes Issued       \$         Capital Leases Issued       \$         Refunding Debt Issued       \$         Other I Lasses Issued       \$         Refunding Debt Issued       \$         Other I Lasses Issued       \$         Premiums on Bonds Sold       \$         Proceeds from Sale of Capital Assets       \$         Insurance Recovery       \$         Transfers In       \$         Tran	$\begin{array}{r} 575,999\\ 833,953\\ 1,840,992\\ 4,156,362\\ 3,903,351\\ 1,850,041\\ 1,091,979\\ 36,261,123\\ \end{array}$	$\begin{array}{r} 764,021\\792,791\\1,237,769\\4,046,489\\4,923,306\\834,212\\1,490,362\\\hline 36,053,405\\\hline 36,053,405\\\hline 36,053,405\\\hline \\ 2,720,118\\3,380,293\\11,906,184\\2,615,637\\966,599\\194,312\\1,411,235\\3,833,371\\2,894,015\\1,822,681\\74,321\\6,395,314\\\hline \\ \\ 541,729,286\\\hline \\ \\ 541,729,286\\\hline \\ \\ \end{array}$	$\begin{array}{c} 573,211\\997,164\\1,269,758\\4,059,132\\4,574,843\\980,468\\1,167,135\\36,490,715\\\end{array}\\$	$\begin{array}{r} 436,889\\977,045\\896,288\\3,919,202\\5,045,929\\597,890\\1,705,985\\\hline 36,688,430\\\$\\2,752,456\\2,888,972\\12,135,006\\2,731,600\\655,898\\209,216\\1,152,466\\3,432,702\\\hline 3,147,167\\1,985,781\\88,571\\829,709\\\hline 35,866,475\\\$\\\end{array}$	$\begin{array}{r} 460,034\\ 1,130,186\\ 771,711\\ 3,979,478\\ 5,153,509\\ 708,870\\ 1,782,793\\ \hline 37,570,339\\ \$\\ 3,482,482\\ \$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \hline \end{array}$	$\begin{array}{c} 506,087\\ 1,112,020\\ 768,928\\ 3,935,125\\ 5,000,725\\ 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}$	$\begin{array}{r} 486,976\\ 6,196,798\\ 819,293\\ 3,779,542\\ 6,938,862\\ 1,170,857\\ 1,973,217\\ \hline 46,106,340 \\ \$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \hline \end{array}$	$\begin{array}{c} 395,878\\ 6,136,255\\ 1,096,468\\ 3,826,199\\ 7,202,488\\ 927,299\\ 1,932,380\\ \hline \\ 46,888,173 \\ \$\\ 4,231,852 \\ \$\\ 3,109,310\\ 3,106,520\\ 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ \hline \\ 3,639,551\\ 1,804,381\\ 248,639\\ \end{array}$	$\begin{array}{c} 441,905\\ 6,197,730\\ 1,060,494\\ 4,246,093\\ 5,932,772\\ 1,355,116\\ 1,941,800\\ \hline 49,299,859 \\ \$\\ 3,868,893\\ \$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}$	$\begin{array}{r} 379,899\\ 6,604,943\\ 886,645\\ 4,633,303\\ 7,787,685\\ 3,148,668\\ 2,926,575\\ \hline 55,708,376\\ \end{array}$
Other Local Revenues         Fees Received from County Officials         State of Tennessee         Federal Government         Other Governments and Citizens Groups         al Revenues         general Government         Finance         Administration of Justice         Public Safety         Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         d Expenditures         Ses of Revenues         Over (Under) Expenditures         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In	$\begin{array}{c} 1,840,992\\ 4,156,362\\ 3,903,351\\ 1,850,041\\ 1,091,979\\ \hline 36,261,123\\ \end{array}$	$\begin{array}{c} 1,237,769\\ 4,046,489\\ 4,923,306\\ 834,212\\ 1,490,362\\ \hline \\ & 36,053,405 \\ \hline \\ & 36,053,405 \\ \hline \\ & 2,720,118\\ 3,380,293\\ 11,906,184\\ 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ \hline \\ & 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \\ & 41,729,286 \\ \hline \\ & \\ & 41,729,286 \\ \hline \\ \end{array}$	$\begin{array}{c} 1,269,758\\ 4,059,132\\ 4,574,843\\ 980,468\\ 1,167,135\\ \hline 36,490,715 \\ \$ \\ \hline 3,362,978 \\ \$ \\ 2,710,236\\ 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline 2,291,914\\ 1,695,882\\ 180,407\\ 14,806,461\\ \hline 47,716,319 \\ \$ \\ \end{array}$	$\begin{array}{r} 896,288\\ 3,919,202\\ 5,045,929\\ 597,890\\ 1,705,985\\ \hline 36,688,430 \\ \$\\ 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline 35,866,475 \\ \$\end{array}$	$\begin{array}{r} 771,711\\ 3,979,478\\ 5,153,509\\ 708,870\\ 1,782,793\\ \hline 37,570,339 \\ \$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \hline \end{array}$	$\begin{array}{c} 768,928\\ 3,935,125\\ 5,000,725\\ 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}$	$\begin{array}{c} 819,293\\ 3,779,542\\ 6,938,862\\ 1,170,857\\ 1,973,217\\ \hline 46,106,340 \\ \$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \end{array}$	$\begin{array}{c} 1,096,468\\ 3,826,199\\ 7,202,488\\ 927,299\\ 1,932,380\\ \hline 46,888,173 \\ \$\\ 4,231,852 \\ \$\\ 3,109,310\\ 3,106,520\\ 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ \hline 3,639,551\\ 1,804,381\\ 248,639\\ \end{array}$	$\begin{array}{c} 1,060,494\\ 4,246,093\\ 5,932,772\\ 1,355,116\\ 1,941,800\\ \hline 49,299,859 \\ \$\\ 3,868,893 \\ \$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}$	$\begin{array}{r} 886,645\\ 4,633,303\\ 7,787,685\\ 3,148,668\\ \underline{2,926,575}\\ 55,708,376\\ \end{array}\\\\ 4,237,564\\ 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ \end{array}$
Fees Received from County Officials         State of Tennessee         Federal Government         Other Governments and Citizens Groups         al Revenues         \$         General Government         Finance         Administration of Justice         Public Safety         Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Id Expenditures         \$         er Financing Sources (Uses):         Bonds Issued         Notes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Sut         Redemption of Refunded Debt         I) Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         Principal on Debt <t< td=""><td><math display="block">\begin{array}{r} 4,156,362\\ 3,903,351\\ 1,850,041\\ 1,091,979\\ \hline 36,261,123\\ \end{array}</math></td><td><math display="block">\begin{array}{r} 4,046,489\\ 4,923,306\\ 834,212\\ 1,490,362\\ \hline \\ 36,053,405 \\ \hline \\ 36,053,405 \\ \hline \\ 2,720,118\\ 3,380,293\\ 11,906,184\\ 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \\ \hline \\ 841,729,286 \\ \hline \\ \end{array}</math></td><td><math display="block">\begin{array}{r} 4,059,132\\ 4,574,843\\ 980,468\\ 1,167,135\\ \hline 36,490,715 \\ \\$ \\ \end{array}</math></td><td><math display="block">\begin{array}{r} 3,919,202\\ 5,045,929\\ 597,890\\ 1,705,985\\ \hline 36,688,430 \\ \\$\\ 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline 35,866,475 \\ \\$\end{array}</math></td><td><math display="block">\begin{array}{r} 3,979,478\\ 5,153,509\\ 708,870\\ 1,782,793\\ \hline 37,570,339 \\ \\$\\ 3,482,482 \\ \\$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \hline \end{array}</math></td><td><math display="block">\begin{array}{c} 3,935,125\\ 5,000,725\\ 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \\$\\ \hline 38,131,081 \\ \\$\\ \hline 38,131,081 \\ \\$\\ \hline 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}</math></td><td><math display="block">\begin{array}{c} 3,779,542\\ 6,938,862\\ 1,170,857\\ 1,973,217\\ \hline \\ 46,106,340 \\ \\$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline \\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \hline \end{array}</math></td><td><math display="block">\begin{array}{c} 3,826,199\\ 7,202,488\\ 927,299\\ 1,932,380\\ \hline \\ 46,888,173 \\ \\$\\ 4,231,852 \\ \\$\\ 3,109,310\\ 3,106,520\\ 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ \hline \\ 3,639,551\\ 1,804,381\\ 248,639\\ \end{array}</math></td><td><math display="block">\begin{array}{c} 4,246,093\\ 5,932,772\\ 1,355,116\\ 1,941,800\\ \hline \\ 49,299,859 \\ \\$\\ 3,868,893\\ \\$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline \\ 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}</math></td><td><math display="block">\begin{array}{r} 4,633,303\\ 7,787,685\\ 3,148,668\\ \underline{2,926,575}\\ \hline 55,708,376\\ \end{array}\\\\ 4,237,564\\ 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ \end{array}</math></td></t<>	$\begin{array}{r} 4,156,362\\ 3,903,351\\ 1,850,041\\ 1,091,979\\ \hline 36,261,123\\ \end{array}$	$\begin{array}{r} 4,046,489\\ 4,923,306\\ 834,212\\ 1,490,362\\ \hline \\ 36,053,405 \\ \hline \\ 36,053,405 \\ \hline \\ 2,720,118\\ 3,380,293\\ 11,906,184\\ 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \\ \hline \\ 841,729,286 \\ \hline \\ \end{array}$	$\begin{array}{r} 4,059,132\\ 4,574,843\\ 980,468\\ 1,167,135\\ \hline 36,490,715 \\ \$ \\ \end{array}$	$\begin{array}{r} 3,919,202\\ 5,045,929\\ 597,890\\ 1,705,985\\ \hline 36,688,430 \\ \$\\ 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline 35,866,475 \\ \$\end{array}$	$\begin{array}{r} 3,979,478\\ 5,153,509\\ 708,870\\ 1,782,793\\ \hline 37,570,339 \\ \$\\ 3,482,482 \\ \$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \hline \end{array}$	$\begin{array}{c} 3,935,125\\ 5,000,725\\ 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}$	$\begin{array}{c} 3,779,542\\ 6,938,862\\ 1,170,857\\ 1,973,217\\ \hline \\ 46,106,340 \\ \$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline \\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \hline \end{array}$	$\begin{array}{c} 3,826,199\\ 7,202,488\\ 927,299\\ 1,932,380\\ \hline \\ 46,888,173 \\ \$\\ 4,231,852 \\ \$\\ 3,109,310\\ 3,106,520\\ 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ \hline \\ 3,639,551\\ 1,804,381\\ 248,639\\ \end{array}$	$\begin{array}{c} 4,246,093\\ 5,932,772\\ 1,355,116\\ 1,941,800\\ \hline \\ 49,299,859 \\ \$\\ 3,868,893\\ \$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline \\ 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}$	$\begin{array}{r} 4,633,303\\ 7,787,685\\ 3,148,668\\ \underline{2,926,575}\\ \hline 55,708,376\\ \end{array}\\\\ 4,237,564\\ 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ \end{array}$
State of Tennessee       Federal Government         Other Governments and Citizens Groups       \$         I Revenues       \$         General Government       \$         Finance       \$         Administration of Justice       Public Safety         Public Health and Welfare       \$         Social, Cultural, and Recreational Services       \$         Agricultural and Natural Resources       Other Operations         Highways       Debt Service:         Principal on Debt       Interest on Debt         Other Debt Service       Capital Projects         I Expenditures       \$         ers Financing Sources (Uses):       \$         Bonds Issued       \$         Notes Issued       \$         Proceeds from Sale of Capital Assets       \$         Insurance Recovery       \$         Transfers In       \$         Transfers In       \$         Transfers Out       \$         Redemption of Refunded Debt       \$         I) Other Financing Sources (Uses)       \$         Change in Fund Balances       \$         *       \$         Change in Fund Balances       \$         Principal on Debt       \$	$\begin{array}{r} 3,903,351\\ 1,850,041\\ 1,091,979\\ \hline 36,261,123\\ \hline 3,179,117\\ 2,679,473\\ 3,135,634\\ 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ \hline 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ \hline 55,954,756\\ \hline \end{array}$	$\begin{array}{r} 4,923,306\\ 834,212\\ 1,490,362\\ \hline \\ 36,053,405 \\ \hline \\ 3,515,206 \\ \hline \\ 2,720,118\\ 3,380,293\\ 11,906,184\\ 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ \hline \\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \\ \hline \\ 41,729,286 \\ \hline \\ \end{array}$	$\begin{array}{r} 4,574,843\\ 980,468\\ 1,167,135\\ \hline 36,490,715 \\ \$ \\ \hline 3,362,978 \\ \$ \\ 2,710,236\\ 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline 2,291,914\\ 1,695,882\\ 180,407\\ 14,806,461\\ \hline 47,716,319 \\ \$ \end{array}$	$\begin{array}{r} 5,045,929\\597,890\\1,705,985\\\hline 36,688,430 \\\$\\2,752,456\\2,888,972\\12,135,006\\2,731,600\\655,898\\209,216\\1,152,466\\3,432,702\\\hline 3,147,167\\1,985,781\\88,571\\829,709\\\hline 35,866,475 \\\$\end{array}$	$\begin{array}{r} 5,153,509\\ 708,870\\ 1,782,793\\ \hline 37,570,339 \\ \$\\ 3,482,482 \\ \$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 5,000,725\\947,632\\1,941,128\\\hline 38,131,081 \\\$\\\\3,878,980\\3,044,210\\2,944,956\\13,067,528\\2,702,997\\680,210\\243,121\\1,838,190\\4,453,512\\\\3,368,560\\1,804,155\\251,212\\924,294\\\end{array}$	$\begin{array}{c} 6,938,862\\ 1,170,857\\ 1,973,217\\ \hline \\ 46,106,340 \\ \$\\ 3,834,111 \\ \$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline \\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \hline \end{array}$	$\begin{array}{r} 7,202,488\\927,299\\1,932,380\\\hline 46,888,173 \\ \$\\ 4,231,852 \\ \$\\ 3,109,310\\3,106,520\\14,642,331\\8,231,335\\932,978\\243,505\\1,254,930\\4,256,579\\\hline 3,639,551\\1,804,381\\248,639\\\hline \end{array}$	$\begin{array}{c} 5,932,772\\ 1,355,116\\ 1,941,800\\ \hline 49,299,859 \\ \$\\ 3,868,893 \\ \$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}$	$\begin{array}{c} 7,787,685\\ 3,148,668\\ \underline{2,926,575}\\ \underline{55,708,376}\\ \end{array}$
Federal Government         Other Governments and Citizens Groups         Il Revenues         Il Revenues         Senditures:         General Government         Finance         Administration of Justice         Public Safety         Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         Sess of Revenues         Over (Under) Expenditures         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         I) Other Financing Sources (Uses)         Sest         Change in Fund Balances	$\begin{array}{c} 1,850,041\\ 1,091,979\\ \hline 36,261,123\\ \hline 3,179,117\\ 2,679,473\\ 3,135,634\\ 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ \hline 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ \hline 55,954,756\\ \hline \end{array}$	834,212         1,490,362         \$ 36,053,405 \$         \$ 36,053,405 \$         \$ 3,515,206 \$         2,720,118         3,380,293         11,906,184         2,615,637         966,599         194,312         1,411,235         3,833,371         2,894,015         1,822,681         74,321         6,395,314         \$ 41,729,286 \$	$\begin{array}{r ccccc} 980,468 \\ 1,167,135 \\ \hline 36,490,715 \\ \$ \\ \hline 36,490,715 \\ \$ \\ \hline 2,710,236 \\ 3,027,074 \\ 12,043,745 \\ 2,628,607 \\ 579,672 \\ 210,497 \\ 1,336,855 \\ 2,841,991 \\ \hline 2,291,914 \\ 1,695,882 \\ 180,407 \\ 14,806,461 \\ \hline 47,716,319 \\ \$ \end{array}$	$\begin{array}{r} 597,890\\ 1,705,985\\ \hline 36,688,430 \\ \$\\ 3,856,931 \\ \$\\ 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 88,571\\ 829,709\\ \hline 35,866,475 \\ \$\end{array}$	$\begin{array}{r} 708,870\\ 1,782,793\\ \hline 37,570,339 \\ \$\\ 37,570,339 \\ \$\\ 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ \hline 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{r} 947,632\\ 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 3,041,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ \hline 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \hline \end{array}$	$\begin{array}{r} 1,170,857\\ 1,973,217\\ \hline 46,106,340 \\ \$\\ 3,834,111 \\ \$\\ 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ \hline 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\\ \end{array}$	$\begin{array}{r} 927,299\\ 1,932,380\\ \hline 46,888,173 \\ \$\\ 4,231,852 \\ \$\\ 3,109,310\\ 3,106,520\\ 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ \hline 3,639,551\\ 1,804,381\\ 248,639\\ \end{array}$	$\begin{array}{c} 1,355,116\\ 1,941,800\\ \hline 49,299,859 \\ \$\\ 3,868,893 \\ \$\\ 3,160,674\\ 3,267,576\\ 14,721,730\\ 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ \hline 3,490,495\\ 2,102,532\\ 516,762\\ \end{array}$	$\begin{array}{r} 3,148,668\\ \underline{2,926,575}\\ \hline{55,708,376}\\ \end{array}$ $\begin{array}{r} 4,237,564\\ 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ \end{array}$ $\begin{array}{r} 4,016,206\\ \underline{2,180,651}\\ \end{array}$
Other Governments and Citizens Groups         al Revenues         al Revenues         general Government         Finance         Administration of Justice         Public Safety         Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         Sess of Revenues         Over (Under) Expenditures         Sess of Revenues         Over (Under) Expenditures         Bonds Issued         Notes Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers Out         Redemption of Refunded Debt         I) Other Financing Sources (Uses)         S         Change in Fund Balances         S         Change in Fund Balances         S         Principal on Debt	$\begin{array}{r} 1,091,979\\ \hline 36,261,123\\ \hline 36,261,123\\ \hline 36,261,123\\ \hline 36,261,123\\ \hline 2,679,473\\ \hline 3,135,634\\ \hline 11,643,265\\ 2,523,813\\ \hline 673,710\\ 283,632\\ 1,597,043\\ \hline 3,556,381\\ \hline 2,502,553\\ 1,482,214\\ \hline 635,401\\ 22,062,520\\ \hline 55,954,756\\ \hline \end{array}$	1,490,362         36,053,405         36,053,405         36,053,405         36,053,405         36,053,405         36,053,405         36,053,405         36,053,405         36,053,405         36,053,405         36,053,405         3,380,293         11,906,184         2,615,637         966,599         194,312         1,411,235         3,833,371         2,894,015         1,822,681         74,321         6,395,314         41,729,286	$\begin{array}{r} 1,167,135\\\hline 36,490,715 \\ \$ \\ 3,362,978 \\ 2,710,236 \\ 3,027,074 \\ 12,043,745 \\ 2,628,607 \\ 579,672 \\ 210,497 \\ 1,336,855 \\ 2,841,991 \\ \hline 2,291,914 \\ 1,695,882 \\ 180,407 \\ 14,806,461 \\ \hline 47,716,319 \\ \$ \end{array}$	$\begin{array}{r} 1,705,985\\\hline 36,688,430 \\ \$\\ 3,856,931 \\ \$\\ 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\\hline 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\\hline 35,866,475 \\ \$\end{array}$	$\begin{array}{c c} 1,782,793\\\hline 37,570,339 \\ \$\\ 37,570,339 \\ \$\\ 2,909,850\\\hline 3,090,897\\\hline 12,257,379\\\hline 2,713,778\\\hline 644,560\\\hline 231,371\\\hline 1,230,479\\\hline 2,664,137\\\hline 2,976,386\\\hline 1,847,162\\\hline 92,411\\\hline 1,452,077\\\hline \end{array}$	$\begin{array}{c c} 1,941,128\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 38,131,081 \\ \$\\ \hline 3,878,980 \\ \$\\ 3,044,210 \\ 2,944,956 \\ 13,067,528 \\ 2,702,997 \\ 680,210 \\ 243,121 \\ 1,838,190 \\ 4,453,512 \\ \hline 3,368,560 \\ 1,804,155 \\ 251,212 \\ 924,294 \\ \end{array}$	$\begin{array}{c cccc} 1,973,217\\ \hline 46,106,340 & \$\\ \hline 3,834,111 & \$\\ 3,044,031 & \\ 3,006,180 & \\ 12,821,855 & \\ 8,587,567 & \\ 736,004 & \\ 248,764 & \\ 1,247,261 & \\ 4,431,339 & \\ \hline 3,689,418 & \\ 1,672,002 & \\ 268,041 & \\ 1,773,567 & \\ \end{array}$	$\begin{array}{r} 1,932,380\\ \hline 46,888,173 \\ \$ \\ \hline 4,231,852 \\ \$ \\ 3,109,310 \\ 3,106,520 \\ 14,642,331 \\ 8,231,335 \\ 932,978 \\ 243,505 \\ 1,254,930 \\ 4,256,579 \\ \hline 3,639,551 \\ 1,804,381 \\ 248,639 \end{array}$	$\begin{array}{c c} 1,941,800\\ \hline 49,299,859 \\ \$\\ 3,868,893 \\ \$\\ 3,160,674 \\ 3,267,576 \\ 14,721,730 \\ 9,091,892 \\ 1,025,452 \\ 228,504 \\ 1,473,512 \\ 4,572,666 \\ \hline 3,490,495 \\ 2,102,532 \\ 516,762 \\ \end{array}$	$\begin{array}{r} 2,926,575\\ \hline 55,708,376\\ \hline \\ 4,237,564\\ 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ \hline \\ 4,016,206\\ 2,180,651\\ \end{array}$
all Revenues       \$         senditures:       General Government       \$         Finance       Administration of Justice       Public Safety         Public Health and Welfare       Social, Cultural, and Recreational Services       Agricultural and Natural Resources         Other Operations       Highways       Debt Service:       Principal on Debt         Interest on Debt       Other Debt Service       Capital Projects         Id Expenditures       \$       \$         er Financing Sources (Uses):       Bonds Issued       \$         Notes Issued       \$       \$         Notes Issued       \$       \$         Premiums on Bonds Sold       Proceeds from Sale of Capital Assets       \$         Insurance Recovery       \$       \$         Transfers In       Transfers Out       \$       \$         Change in Fund Balances       \$       \$       \$         t Service as a Percentage of Noncapital       \$       \$         Expenditures       \$       \$       \$	$\begin{array}{r} 36,261,123\\ 3,179,117\\ 2,679,473\\ 3,135,634\\ 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ 55,954,756\end{array}$	\$ 36,053,405 \$         \$ 3,515,206 \$         2,720,118         3,380,293         11,906,184         2,615,637         966,599         194,312         1,411,235         3,833,371         2,894,015         1,822,681         74,321         6,395,314         \$ 41,729,286 \$	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	$\begin{array}{r cccccccccccccccccccccccccccccccccccc$	$\begin{array}{r} 37,570,339 \\ \hline 37,570,339 \\ \hline 3,482,482 \\ 2,909,850 \\ 3,090,897 \\ 12,257,379 \\ 2,713,778 \\ 644,560 \\ 231,371 \\ 1,230,479 \\ 2,664,137 \\ \hline 2,976,386 \\ 1,847,162 \\ 92,411 \\ 1,452,077 \\ \end{array}$	$\begin{array}{r} 38,131,081 \\ \$ \\ 3,878,980 \\ \$ \\ 3,044,210 \\ 2,944,956 \\ 13,067,528 \\ 2,702,997 \\ 680,210 \\ 243,121 \\ 1,838,190 \\ 4,453,512 \\ 3,368,560 \\ 1,804,155 \\ 251,212 \\ 924,294 \end{array}$	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	$\begin{array}{r} 46,888,173 \\ 46,888,173 \\ \$ \\ 4,231,852 \\ \$ \\ 3,109,310 \\ 3,106,520 \\ 14,642,331 \\ 8,231,335 \\ 932,978 \\ 243,505 \\ 1,254,930 \\ 4,256,579 \\ 3,639,551 \\ 1,804,381 \\ 248,639 \end{array}$	$\begin{array}{r} 49,299,859 \\ \hline 3,868,893 \\ 3,160,674 \\ 3,267,576 \\ 14,721,730 \\ 9,091,892 \\ 1,025,452 \\ 228,504 \\ 1,473,512 \\ 4,572,666 \\ \hline 3,490,495 \\ 2,102,532 \\ 516,762 \end{array}$	55,708,376 $4,237,564$ $3,219,077$ $3,416,049$ $14,832,375$ $9,409,451$ $1,106,243$ $245,539$ $1,704,115$ $4,133,345$ $4,016,206$ $2,180,651$
enditures:General Government\$FinanceAdministration of JusticePublic SafetyPublic Health and WelfareSocial, Cultural, and Recreational ServicesAgricultural and Natural ResourcesOther OperationsHighwaysDebt Service:Principal on DebtInterest on DebtOther Debt ServiceCapital ProjectsIl ExpendituresSess of RevenuesOver (Under) ExpendituresSover (Under) ExpendituresSover (Under) ExpendituresPremiums on Bonds SoldProceeds from Sale of Capital AssetsInsurance RecoveryTransfers InTransfers OutRedemption of Refunded Debtall Other Financing Sources (Uses)\$Change in Fund Balances\$t Service as a Percentage of NoncapitalExpendituresPrincipal on DebtInterest on Debt\$Interest on Debt\$Sources (Uses)\$Sources (Uses)	3,179,117 2,679,473 3,135,634 11,643,265 2,523,813 673,710 283,632 1,597,043 3,556,381 2,502,553 1,482,214 635,401 22,062,520 55,954,756	<ul> <li>\$ 3,515,206 \$ 2,720,118 3,380,293 11,906,184 2,615,637 966,599 194,312 1,411,235 3,833,371</li> <li>2,894,015 1,822,681 74,321 6,395,314</li> <li>\$ 41,729,286 \$</li> </ul>	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	3,856,931 \$ 2,752,456 2,888,972 12,135,006 2,731,600 655,898 209,216 1,152,466 3,432,702 3,147,167 1,985,781 88,571 829,709 35,866,475 \$	3,482,482 \$ 2,909,850 3,090,897 12,257,379 2,713,778 644,560 231,371 1,230,479 2,664,137 2,976,386 1,847,162 92,411 1,452,077	3,878,980 \$ 3,044,210 2,944,956 13,067,528 2,702,997 680,210 243,121 1,838,190 4,453,512 3,368,560 1,804,155 251,212 924,294	$\begin{array}{r} 3,834,111 \\ 3,044,031 \\ 3,006,180 \\ 12,821,855 \\ 8,587,567 \\ 736,004 \\ 248,764 \\ 1,247,261 \\ 4,431,339 \\ 3,689,418 \\ 1,672,002 \\ 268,041 \\ 1,773,567 \end{array}$	$\begin{array}{r} 4,231,852 \\ 3,109,310 \\ 3,106,520 \\ 14,642,331 \\ 8,231,335 \\ 932,978 \\ 243,505 \\ 1,254,930 \\ 4,256,579 \\ 3,639,551 \\ 1,804,381 \\ 248,639 \end{array}$	3,868,893 \$ 3,160,674 3,267,576 14,721,730 9,091,892 1,025,452 228,504 1,473,512 4,572,666 3,490,495 2,102,532 516,762	$\begin{array}{r} 4,237,564\\ 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ 4,016,206\\ 2,180,651\end{array}$
General Government\$FinanceAdministration of JusticePublic SafetyPublic Health and WelfareSocial, Cultural, and Recreational ServicesAgricultural and Natural ResourcesOther OperationsHighwaysDebt Service:Principal on DebtInterest on DebtOther Debt ServiceCapital ProjectsIl ExpendituresSess of RevenuesOver (Under) ExpendituresSources (Uses):Bonds IssuedNotes IssuedCapital Leases IssuedRefunding Debt IssuedOther Loans IssuedPremiums on Bonds SoldProceeds from Sale of Capital AssetsInsurance RecoveryTransfers InTransfers OutRedemption of Refunded DebtIl Other Financing Sources (Uses)\$Change in Fund Balances\$Principal on DebtInterest on Debt\$Principal on Debt\$Sources (Ises)\$Sources (Ises)\$Redemption of Refunded DebtI Other Financing Sources (Uses)\$Change in Fund Balances\$Principal on Debt\$Principal on Debt\$Sources on Debt\$Sources on Debt\$Sources on DebtSources on DebtSources on DebtSources on DebtSources on DebtSources on Debt<	$\begin{array}{r} 2,679,473\\ 3,135,634\\ 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ 55,954,756\end{array}$	2,720,118 $3,380,293$ $11,906,184$ $2,615,637$ $966,599$ $194,312$ $1,411,235$ $3,833,371$ $2,894,015$ $1,822,681$ $74,321$ $6,395,314$ $41,729,286$	$\begin{array}{r} 2,710,236\\ 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline\\ 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \ \$ \end{array}$	$\begin{array}{c} 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline\\ 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline\\ 35,866,475 \\ \$ \end{array}$	$\begin{array}{r} 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$\begin{array}{c} 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\end{array}$	3,109,310 3,106,520 14,642,331 8,231,335 932,978 243,505 1,254,930 4,256,579 3,639,551 1,804,381 248,639	3,160,674 3,267,576 14,721,730 9,091,892 1,025,452 228,504 1,473,512 4,572,666 3,490,495 2,102,532 516,762	$\begin{array}{c} 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ 4,016,206\\ 2,180,651\end{array}$
General Government\$FinanceAdministration of JusticePublic SafetyPublic Health and WelfareSocial, Cultural, and Recreational ServicesAgricultural and Natural ResourcesOther OperationsHighwaysDebt Service:Principal on DebtInterest on DebtOther Debt ServiceCapital ProjectsIl ExpendituresSess of RevenuesOver (Under) ExpendituresSources (Uses):Bonds IssuedNotes IssuedCapital Leases IssuedRefunding Debt IssuedOther Loans IssuedPremiums on Bonds SoldProceeds from Sale of Capital AssetsInsurance RecoveryTransfers InTransfers OutRedemption of Refunded DebtIl Other Financing Sources (Uses)\$Change in Fund Balances\$Principal on DebtInterest on Debt\$Principal on Debt\$Sources (Ises)\$Sources (Ises)\$Redemption of Refunded DebtI Other Financing Sources (Uses)\$Change in Fund Balances\$Principal on Debt\$Principal on Debt\$Sources on Debt\$Sources on Debt\$Sources on DebtSources on DebtSources on DebtSources on DebtSources on DebtSources on Debt<	$\begin{array}{r} 2,679,473\\ 3,135,634\\ 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ 55,954,756\end{array}$	$\begin{array}{r} 2,720,118\\ 3,380,293\\ 11,906,184\\ 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \$ \ 41,729,286 \ \$ \end{array}$	$\begin{array}{r} 2,710,236\\ 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline\\ 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \ \$ \end{array}$	$\begin{array}{c} 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline\\ 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline\\ 35,866,475 \\ \$ \end{array}$	$\begin{array}{r} 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$\begin{array}{c} 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\end{array}$	3,109,310 3,106,520 14,642,331 8,231,335 932,978 243,505 1,254,930 4,256,579 3,639,551 1,804,381 248,639	3,160,674 3,267,576 14,721,730 9,091,892 1,025,452 228,504 1,473,512 4,572,666 3,490,495 2,102,532 516,762	$\begin{array}{c} 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ 4,016,206\\ 2,180,651\end{array}$
Finance         Administration of Justice         Public Safety         Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         \$         ess of Revenues         Over (Under) Expenditures         \$         Bonds Issued         Notes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Sout         Redemption of Refunded Debt         d) Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         Interest on Debt	$\begin{array}{r} 2,679,473\\ 3,135,634\\ 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ 55,954,756\end{array}$	$\begin{array}{r} 2,720,118\\ 3,380,293\\ 11,906,184\\ 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \$ \ 41,729,286 \ \$ \end{array}$	$\begin{array}{r} 2,710,236\\ 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline\\ 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \ \$ \end{array}$	$\begin{array}{c} 2,752,456\\ 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline\\ 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline\\ 35,866,475 \\ \$ \end{array}$	$\begin{array}{r} 2,909,850\\ 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 3,044,210\\ 2,944,956\\ 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$\begin{array}{c} 3,044,031\\ 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\end{array}$	3,109,310 3,106,520 14,642,331 8,231,335 932,978 243,505 1,254,930 4,256,579 3,639,551 1,804,381 248,639	3,160,674 3,267,576 14,721,730 9,091,892 1,025,452 228,504 1,473,512 4,572,666 3,490,495 2,102,532 516,762	$\begin{array}{c} 3,219,077\\ 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ \end{array}$
Administration of Justice         Public Safety         Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         Sess of Revenues         Over (Under) Expenditures         Bonds Issued         Voter Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         d) Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         Interest on Debt	$\begin{array}{r} 3,135,634\\ 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ 55,954,756\end{array}$	$\begin{array}{c} 3,380,293\\ 11,906,184\\ 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \hline \$ \ 41,729,286 \ \$ \end{array}$	$\begin{array}{r} 3,027,074\\ 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \end{array}$	$\begin{array}{c} 2,888,972\\ 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline\\ 3,147,167\\ 1,985,781\\ 88,571\\ 88,571\\ 829,709\\ \hline\\ 35,866,475 \\ \$\end{array}$	$\begin{array}{r} 3,090,897\\ 12,257,379\\ 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$\begin{array}{c} 3,006,180\\ 12,821,855\\ 8,587,567\\ 736,004\\ 248,764\\ 1,247,261\\ 4,431,339\\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\end{array}$	3,106,520 14,642,331 8,231,335 932,978 243,505 1,254,930 4,256,579 3,639,551 1,804,381 248,639	3,267,576 14,721,730 9,091,892 1,025,452 228,504 1,473,512 4,572,666 3,490,495 2,102,532 516,762	$\begin{array}{c} 3,416,049\\ 14,832,375\\ 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ 4,016,206\\ 2,180,651\end{array}$
Public Safety         Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         Sess of Revenues         Over (Under) Expenditures         Premiantian Sources (Uses):         Bonds Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         Id Other Financing Sources (Uses)         S         Change in Fund Balances         \$         Change in Fund Balances         \$         Therest on Debt	$\begin{array}{c} 11,643,265\\ 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ 55,954,756\end{array}$	11,906,184 2,615,637 966,599 194,312 1,411,235 3,833,371 2,894,015 1,822,681 74,321 6,395,314 $41,729,286$	$\begin{array}{r} 12,043,745\\ 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline\\ 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \end{array}$	$\begin{array}{c} 12,135,006\\ 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline\\ 3,147,167\\ 1,985,781\\ 88,571\\ 829,709\\ \hline\\ 35,866,475 \\ \$ \end{array}$	$12,257,379 \\ 2,713,778 \\ 644,560 \\ 231,371 \\ 1,230,479 \\ 2,664,137 \\ 2,976,386 \\ 1,847,162 \\ 92,411 \\ 1,452,077 \\ 1,452,077 \\ 1,1000 \\ 1$	$\begin{array}{c} 13,067,528\\ 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$12,821,855 \\8,587,567 \\736,004 \\248,764 \\1,247,261 \\4,431,339 \\3,689,418 \\1,672,002 \\268,041 \\1,773,567 \\$	$\begin{array}{c} 14,642,331\\ 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ 3,639,551\\ 1,804,381\\ 248,639 \end{array}$	$14,721,730 \\9,091,892 \\1,025,452 \\228,504 \\1,473,512 \\4,572,666 \\3,490,495 \\2,102,532 \\516,762$	$14,832,375 \\9,409,451 \\1,106,243 \\245,539 \\1,704,115 \\4,133,345 \\4,016,206 \\2,180,651$
Public Health and Welfare         Social, Cultural, and Recreational Services         Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         Sess of Revenues         Over (Under) Expenditures         Bonds Issued         Sess of Revenues         Over (Under) Expenditures         Fremiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         of Other Financing Sources (Uses)         S         Change in Fund Balances         S         Change in Fund Balances	$\begin{array}{c} 2,523,813\\ 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ 22,062,520\\ 55,954,756\end{array}$	$\begin{array}{r} 2,615,637\\ 966,599\\ 194,312\\ 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \$ \ 41,729,286 \ \$ \end{array}$	$\begin{array}{r} 2,628,607\\ 579,672\\ 210,497\\ 1,336,855\\ 2,841,991\\ \hline 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \end{array}$	$\begin{array}{c} 2,731,600\\ 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline\\ 3,147,167\\ 1,985,781\\ 88,571\\ 829,709\\ \hline\\ 35,866,475 \\ \$\end{array}$	$\begin{array}{r} 2,713,778\\ 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 2,702,997\\ 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$\begin{array}{c} 8,587,567\\736,004\\248,764\\1,247,261\\4,431,339\\3,689,418\\1,672,002\\268,041\\1,773,567\end{array}$	$\begin{array}{c} 8,231,335\\ 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ 3,639,551\\ 1,804,381\\ 248,639\end{array}$	$\begin{array}{c} 9,091,892\\ 1,025,452\\ 228,504\\ 1,473,512\\ 4,572,666\\ 3,490,495\\ 2,102,532\\ 516,762\end{array}$	$\begin{array}{c} 9,409,451\\ 1,106,243\\ 245,539\\ 1,704,115\\ 4,133,345\\ 4,016,206\\ 2,180,651\end{array}$
Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         S         eess of Revenues         Over (Under) Expenditures         Bonds Issued         Votes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         Id Other Financing Sources (Uses)         S         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         Interest on Debt	$\begin{array}{r} 673,710\\ 283,632\\ 1,597,043\\ 3,556,381\\ \hline\\ 2,502,553\\ 1,482,214\\ 635,401\\ \underline{22,062,520}\\ 55,954,756\end{array}$	966,599 194,312 1,411,235 3,833,371 2,894,015 1,822,681 74,321 6,395,314 \$ 41,729,286 \$	579,672 $210,497$ $1,336,855$ $2,841,991$ $2,291,914$ $1,695,882$ $180,407$ $14,806,461$ $47,716,319$	$\begin{array}{c} 655,898\\ 209,216\\ 1,152,466\\ 3,432,702\\ \hline\\ 3,147,167\\ 1,985,781\\ 88,571\\ 829,709\\ \hline\\ 35,866,475 \\ \$\end{array}$	$\begin{array}{r} 644,560\\ 231,371\\ 1,230,479\\ 2,664,137\\ 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 680,210\\ 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$736,004 \\ 248,764 \\ 1,247,261 \\ 4,431,339 \\ 3,689,418 \\ 1,672,002 \\ 268,041 \\ 1,773,567 \\ \end{array}$	$\begin{array}{r} 932,978\\ 243,505\\ 1,254,930\\ 4,256,579\\ 3,639,551\\ 1,804,381\\ 248,639\end{array}$	$1,025,452 \\ 228,504 \\ 1,473,512 \\ 4,572,666 \\ 3,490,495 \\ 2,102,532 \\ 516,762$	$1,106,243 \\ 245,539 \\ 1,704,115 \\ 4,133,345 \\ 4,016,206 \\ 2,180,651 \\$
Agricultural and Natural Resources         Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         S         eess of Revenues         Over (Under) Expenditures         Bonds Issued         Votes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         Id Other Financing Sources (Uses)         S         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         Interest on Debt	$\begin{array}{r} 283,632\\ 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ \underline{22,062,520}\\ 55,954,756\end{array}$	$\begin{array}{r} 194,312\\ 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \$ \ 41,729,286 \ \$ \end{array}$	$\begin{array}{c} 210,497\\ 1,336,855\\ 2,841,991\\ \end{array}\\\\\begin{array}{c} 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \end{array}$	$\begin{array}{c} 209,216\\ 1,152,466\\ 3,432,702\\ \hline 3,147,167\\ 1,985,781\\ 88,571\\ 829,709\\ \hline 35,866,475 \ \$ \end{array}$	$\begin{array}{c} 231,371\\ 1,230,479\\ 2,664,137\\ 2,976,386\\ 1,847,162\\ 92,411\\ 1,452,077\\ \end{array}$	$\begin{array}{c} 243,121\\ 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$\begin{array}{c} 248,764 \\ 1,247,261 \\ 4,431,339 \\ 3,689,418 \\ 1,672,002 \\ 268,041 \\ 1,773,567 \end{array}$	$\begin{array}{c} 243,505\\ 1,254,930\\ 4,256,579\\ 3,639,551\\ 1,804,381\\ 248,639\end{array}$	$\begin{array}{c} 228,504 \\ 1,473,512 \\ 4,572,666 \\ 3,490,495 \\ 2,102,532 \\ 516,762 \end{array}$	$\begin{array}{c} 245,539\\ 1,704,115\\ 4,133,345\\ 4,016,206\\ 2,180,651\end{array}$
Other Operations         Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         Sess of Revenues         Over (Under) Expenditures         Principal Sources (Uses):         Bonds Issued         Notes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         al Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         Change in Fund Balances         \$         Therest on Debt	$\begin{array}{c} 1,597,043\\ 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ \underline{22,062,520}\\ 55,954,756\end{array}$	$\begin{array}{r} 1,411,235\\ 3,833,371\\ 2,894,015\\ 1,822,681\\ 74,321\\ 6,395,314\\ \$ \ 41,729,286 \ \$ \end{array}$	$\begin{array}{r} 1,336,855\\ 2,841,991\\ \hline 2,291,914\\ 1,695,882\\ 180,407\\ \hline 14,806,461\\ \hline 47,716,319 \ \$ \end{array}$	$1,152,466 \\ 3,432,702 \\ 3,147,167 \\ 1,985,781 \\ 88,571 \\ 829,709 \\ 35,866,475 $	$1,230,479 \\ 2,664,137 \\ 2,976,386 \\ 1,847,162 \\ 92,411 \\ 1,452,077 \\ $	$\begin{array}{c} 1,838,190\\ 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\\ \end{array}$	$1,247,261 \\4,431,339 \\3,689,418 \\1,672,002 \\268,041 \\1,773,567$	$1,254,930 \\ 4,256,579 \\ 3,639,551 \\ 1,804,381 \\ 248,639$	$1,473,512 \\ 4,572,666 \\ 3,490,495 \\ 2,102,532 \\ 516,762$	1,704,1154,133,3454,016,2062,180,651
Highways         Debt Service:         Principal on Debt         Interest on Debt         Other Debt Service         Capital Projects         Il Expenditures         ess of Revenues         Over (Under) Expenditures         er Financing Sources (Uses):         Bonds Issued         Notes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         al Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         Interest on Debt	$\begin{array}{r} 3,556,381\\ 2,502,553\\ 1,482,214\\ 635,401\\ \underline{22,062,520}\\ 55,954,756\end{array}$	3,833,371 2,894,015 1,822,681 74,321 6,395,314 \$ 41,729,286 \$	$\begin{array}{r} 2,841,991\\ 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \ \$\end{array}$	3,432,702 3,147,167 1,985,781 88,571 829,709 35,866,475 \$	2,664,137 $2,976,386$ $1,847,162$ $92,411$ $1,452,077$	$\begin{array}{c} 4,453,512\\ 3,368,560\\ 1,804,155\\ 251,212\\ 924,294\end{array}$	$\begin{array}{c} 4,431,339\\ 3,689,418\\ 1,672,002\\ 268,041\\ 1,773,567\end{array}$	4,256,579 3,639,551 1,804,381 248,639	4,572,666 3,490,495 2,102,532 516,762	4,133,345 4,016,206 2,180,651
Debt Service:       Principal on Debt         Interest on Debt       Other Debt Service         Capital Projects       \$         ess of Revenues       \$         Over (Under) Expenditures       \$         er Financing Sources (Uses):       \$         Bonds Issued       \$         Notes Issued       \$         Capital Leases Issued       \$         Refunding Debt Issued       \$         Other Loans Issued       \$         Premiums on Bonds Sold       \$         Proceeds from Sale of Capital Assets       \$         Insurance Recovery       \$         Transfers In       \$         Transfers Out       \$         Redemption of Refunded Debt       \$         Id Other Financing Sources (Uses)       \$         Change in Fund Balances       \$         t Service as a Percentage of Noncapital       \$         Expenditures       \$         Principal on Debt       \$         Interest on Debt       \$	$\begin{array}{r} 2,502,553\\ 1,482,214\\ 635,401\\ \underline{22,062,520}\\ 55,954,756\end{array}$	2,894,015 1,822,681 74,321 6,395,314 \$ 41,729,286 \$	$\begin{array}{c} 2,291,914\\ 1,695,882\\ 180,407\\ \underline{14,806,461}\\ 47,716,319 \ \$ \end{array}$	3,147,167 1,985,781 88,571 829,709 35,866,475 \$	2,976,386 1,847,162 92,411 1,452,077	3,368,560 1,804,155 251,212 924,294	3,689,418 1,672,002 268,041 1,773,567	3,639,551 1,804,381 248,639	3,490,495 2,102,532 516,762	4,016,206 2,180,651
Principal on Debt Interest on Debt Other Debt ServiceCapital Projects al Expenditures\$ess of Revenues Over (Under) Expenditures\$er Financing Sources (Uses): Bonds Issued\$Bonds Issued\$Notes Issued Capital Leases Issued Refunding Debt Issued Other Loans Issued Premiums on Bonds Sold Proceeds from Sale of Capital Assets Insurance Recovery Transfers In Transfers Out Redemption of Refunded Debt dl Other Financing Sources (Uses)\$Change in Fund Balances\$t Service as a Percentage of Noncapital Expenditures Principal on Debt Interest on Debt\$	$1,482,214 \\ 635,401 \\ 22,062,520 \\ 55,954,756$	1,822,681 74,321 6,395,314 \$ 41,729,286 \$	$\begin{array}{r} 1,695,882\\ 180,407\\ 14,806,461\\ \hline 47,716,319 \ \$ \end{array}$	$\begin{array}{r} 1,985,781\\ 88,571\\ \underline{829,709}\\ 35,866,475 \ \$ \end{array}$	1,847,162 92,411 1,452,077	$1,804,155\\251,212\\924,294$	1,672,002 268,041 1,773,567	$1,\!804,\!381 \\248,\!639$	2,102,532 516,762	$2,\!180,\!651$
Interest on Debt         Other Debt Service         Capital Projects         al Expenditures         al Expenditures         ess of Revenues         Over (Under) Expenditures         er Financing Sources (Uses):         Bonds Issued         Notes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         I Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         Interest on Debt	$1,482,214 \\ 635,401 \\ 22,062,520 \\ 55,954,756$	1,822,681 74,321 6,395,314 \$ 41,729,286 \$	$\begin{array}{r} 1,695,882\\ 180,407\\ 14,806,461\\ \hline 47,716,319 \ \$ \end{array}$	$\begin{array}{r} 1,985,781\\ 88,571\\ \underline{829,709}\\ 35,866,475 \ \$ \end{array}$	1,847,162 92,411 1,452,077	$1,804,155\\251,212\\924,294$	1,672,002 268,041 1,773,567	$1,\!804,\!381 \\248,\!639$	2,102,532 516,762	$2,\!180,\!651$
Capital Projects         al Expenditures         al Expenditures         ass of Revenues         Over (Under) Expenditures         Bonds Issued         Principal Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         ol Other Financing Sources (Uses)         and Other Financing Sources (Uses)         and Other Financing Sources (Uses)         and the service as a Percentage of Noncapital         Expenditures         Principal on Debt         And Debt         Interest on Debt	635,401 22,062,520 55,954,756	74,321 6,395,314 \$ 41,729,286 \$	180,407 14,806,461 47,716,319 \$	88,571 829,709 35,866,475 \$	92,411 1,452,077	251,212 924,294	268,041 1,773,567	248,639	516,762	
al Expenditures       \$         ess of Revenues       \$         Over (Under) Expenditures       \$         er Financing Sources (Uses):       \$         Bonds Issued       \$         Notes Issued       \$         Capital Leases Issued       \$         Refunding Debt Issued       \$         Other Loans Issued       \$         Premiums on Bonds Sold       \$         Proceeds from Sale of Capital Assets       \$         Insurance Recovery       \$         Transfers In       \$         Transfers Out       \$         Redemption of Refunded Debt       \$         Il Other Financing Sources (Uses)       \$         Change in Fund Balances       \$         t Service as a Percentage of Noncapital       \$         Expenditures       \$         Principal on Debt       \$         Interest on Debt       \$	22,062,520 55,954,756	6,395,314 \$ 41,729,286 \$	14,806,461 47,716,319 \$	829,709 35,866,475 \$	1,452,077	924,294	1,773,567			04,402
al Expenditures       \$         ess of Revenues       \$         Over (Under) Expenditures       \$         er Financing Sources (Uses):       \$         Bonds Issued       \$         Notes Issued       \$         Capital Leases Issued       \$         Refunding Debt Issued       \$         Other Loans Issued       \$         Premiums on Bonds Sold       \$         Proceeds from Sale of Capital Assets       \$         Insurance Recovery       \$         Transfers In       \$         Transfers Out       \$         Redemption of Refunded Debt       \$         Il Other Financing Sources (Uses)       \$         Change in Fund Balances       \$         t Service as a Percentage of Noncapital       \$         Expenditures       \$         Principal on Debt       \$         Interest on Debt       \$	55,954,756	\$ 41,729,286 \$	47,716,319 \$	35,866,475 \$					5,678,828	5,223,794
Over (Under) Expenditures\$er Financing Sources (Uses):Bonds IssuedBonds Issued\$Notes Issued\$Capital Leases Issued\$Refunding Debt Issued\$Other Loans Issued\$Premiums on Bonds Sold\$Proceeds from Sale of Capital Assets\$Insurance Recovery\$Transfers In\$Transfers Out\$Redemption of Refunded Debt\$Il Other Financing Sources (Uses)\$Change in Fund Balances\$t Service as a Percentage of Noncapital\$Expenditures\$Principal on Debt\$Interest on Debt\$	(19,693,633)	\$ (5,675,881) \$	(11,225,604) \$	821.955 \$		90, <b>2</b> 01, <b>0</b> 20 \$	45,360,140 \$	58,658,927 \$	53,199,516 \$	53,808,811
Over (Under) Expenditures\$er Financing Sources (Uses):Bonds IssuedBonds Issued\$Notes Issued\$Capital Leases Issued\$Refunding Debt Issued\$Other Loans Issued\$Premiums on Bonds Sold\$Proceeds from Sale of Capital Assets\$Insurance Recovery\$Transfers In\$Transfers Out\$Redemption of Refunded Debt\$Il Other Financing Sources (Uses)\$Change in Fund Balances\$t Service as a Percentage of Noncapital\$Expenditures\$Principal on Debt\$Interest on Debt\$	(19,693,633)	\$ (5,675,881) \$	(11,225,604) \$	821.955 \$						
er Financing Sources (Uses): Bonds Issued \$ Notes Issued Capital Leases Issued Refunding Debt Issued Other Loans Issued Premiums on Bonds Sold Proceeds from Sale of Capital Assets Insurance Recovery Transfers In Transfers Out Redemption of Refunded Debt al Other Financing Sources (Uses) \$ Change in Fund Balances \$ t Service as a Percentage of Noncapital Expenditures Principal on Debt Interest on Debt	(10,000,000)	ψ	(		1.977 370 \$	(1,070,844) \$	746 200 \$	(11,770,754) \$	(3,899,657) \$	1,899,565
Bonds Issued\$Notes Issued\$Capital Leases Issued\$Refunding Debt Issued\$Other Loans Issued\$Premiums on Bonds Sold\$Proceeds from Sale of Capital Assets\$Insurance Recovery\$Transfers In\$Transfers Out\$Redemption of Refunded Debt\$al Other Financing Sources (Uses)\$Change in Fund Balances\$t Service as a Percentage of Noncapital\$Expenditures\$Principal on Debt\$Interest on Debt\$				- )	1,011,010 ¢	(1,0,0,0,1,) \$	• 10 <b>,2</b> 00 \$	(11,00,001) \$	(0,000,000) \$	1,000,000
Notes Issued         Capital Leases Issued         Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         Il Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         \$         Interest on Debt										
Capital Leases Issued Refunding Debt Issued Other Loans Issued Premiums on Bonds Sold Proceeds from Sale of Capital Assets Insurance Recovery Transfers In Transfers Out Redemption of Refunded Debt al Other Financing Sources (Uses) Change in Fund Balances t Service as a Percentage of Noncapital Expenditures Principal on Debt Interest on Debt	24,750,000	\$ 0\$	0 \$	0 \$	0 \$	0 \$	0 \$	10,900,000 \$	7,180,000 \$	0
Refunding Debt Issued         Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         al Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         \$         Interest on Debt	$644,\!574$	0	0	400,000	1,200,000	1,400,000	0	0	0	0
Other Loans Issued         Premiums on Bonds Sold         Proceeds from Sale of Capital Assets         Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         al Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         \$         Interest on Debt	0	0	0	501,365	0	0	0	0	0	0
Premiums on Bonds Sold Proceeds from Sale of Capital Assets Insurance Recovery Transfers In Transfers Out Redemption of Refunded Debt al Other Financing Sources (Uses) \$ Change in Fund Balances \$ t Service as a Percentage of Noncapital Expenditures Principal on Debt \$ Interest on Debt	0	0	3,100,000	0	0	8,030,000	11,080,000	0	13,920,000	0
Proceeds from Sale of Capital Assets Insurance Recovery Transfers In Transfers Out Redemption of Refunded Debt al Other Financing Sources (Uses) \$ Change in Fund Balances \$ t Service as a Percentage of Noncapital Expenditures Principal on Debt \$ Interest on Debt	0	0	9,810,215	0	0	0	0	0	0	0
Insurance Recovery         Transfers In         Transfers Out         Redemption of Refunded Debt         al Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         \$         Interest on Debt	578,835	0	74,022	0	0	3,157	$1,\!359,\!374$	568,061	$3,\!632,\!107$	0
Transfers In         Transfers Out         Redemption of Refunded Debt         al Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         \$         Interest on Debt	1,100	7,307	2,993	1,650	9,705	29,743	10,554	4,699	$485,\!688$	44,660
Transfers Out         Redemption of Refunded Debt         al Other Financing Sources (Uses)         \$         Change in Fund Balances         \$         t Service as a Percentage of Noncapital         Expenditures         Principal on Debt         \$         Interest on Debt	1,496	8,135	10,289	19,300	19,389	13,919	164,752	126,789	141,759	47,761
Redemption of Refunded Debt         al Other Financing Sources (Uses)       \$         Change in Fund Balances       \$         t Service as a Percentage of Noncapital       \$         Expenditures       Principal on Debt       \$         Interest on Debt       \$	16,107	922,068	676,667	216,100	49,100	269,691	0	1,464,989	2,986,353	1,006,350
al Other Financing Sources (Uses)       \$         Change in Fund Balances       \$         t Service as a Percentage of Noncapital       \$         Expenditures       Principal on Debt       \$         Interest on Debt       \$	(216, 107)	(926, 444)	(936,807)	(1,034,293)	(513,005)	(690, 141)	(840,494)	(1, 359, 161)	(2,706,353)	(1,006,350)
Change in Fund Balances <u>\$</u> t Service as a Percentage of Noncapital Expenditures Principal on Debt <u>\$</u> Interest on Debt	0	0	(3,111,071)	0	0	(7, 892, 089)	(12, 269, 917)	0	(16,634,606)	0
t Service as a Percentage of Noncapital Expenditures Principal on Debt \$ Interest on Debt	25,776,005	\$ 11,066 \$	9,626,308 \$	104,122 \$	765,189 \$	1,164,280 \$	(495,731) \$	11,705,377 \$	9,004,948 \$	92,421
t Service as a Percentage of Noncapital Expenditures Principal on Debt \$ Interest on Debt	6,082,372	\$ (5,664,815) \$	(1,599,296) \$	926,077 \$	2,742,559 \$	93,436 \$	250,469 \$	(65,377) \$	5,105,291 \$	1,991,986
Expenditures Principal on Debt \$ Interest on Debt						·	·		· · ·	
Principal on Debt \$ Interest on Debt										
Interest on Debt										
	2,502,553	\$ 2,894,015 \$	2,291,914 \$	3,147,167 \$	2,976,386 \$	3,368,560 \$	3,689,418 \$	3,639,551 \$	3,490,495 \$	4,016,206
al Debt Service Expenditures	1,482,214	1,822,681	1,695,882	1,985,781	1,847,162	1,804,155	1,672,002	1,804,381	2,102,532	$2,\!180,\!651$
		\$ 4,716,696 \$	3,987,796 \$	5,132,948 \$	4,823,548 \$	5,172,715 \$	5,361,420 \$	5,443,932 \$	5,593,027 \$	6,196,857
	3 984 767	<sub>γ</sub> 1,110,000 ψ	3,001,100 φ	5,152,040 φ	1,040,040 φ		5,501,740 ψ		5,555,041 ψ	0,100,001
l Expenditures \$	3,984,767	\$ 41,729,286 \$	47,716,319 \$	35,866,475 \$	35,592,969 \$	39,201,925 \$	45,360,140 \$	58,658,927 \$	53,199,516 \$	53,808,811
s Contributions of Debt Proceeds	3,984,767 55,954,756									
to Anderson County School Department	55,954,756	-	(9,676,315.00)	(400,000.00)	-	-	-	(11, 275, 996)	-	-
Expenditures that Result in Increase	· · ·									
of Capital Assets	55,954,756 (10,729,722.00)			(2,012,647)	(748,758)	(1,275,934)	(2,554,212)	(2,488,889)	(6,497,963)	(7,057,799)
ıl Adjusted Expenditures \$	55,954,756	(6,973,288)	(5,029,050)				42,805,928 \$	44,894,042 \$	46,701,553 \$	46,751,012
	55,954,756 (10,729,722.00) (3,593,293)	(6,973,288) \$ 34,755,998 \$	(5,029,050)		34,844,211 \$	37,925,991 \$	<u>42,000</u> ,920 ø			
t Service as a Percentage of Noncapital enditures	55,954,756 (10,729,722.00) (3,593,293)				<u>34,844,211</u> \$ 13.8%	37,925,991 <b>\$</b> 13.6%	12.5%	12.1%	12.0%	13.3%

## Table 5

#### <u>Anderson County, Tennessee</u> <u>General Governmental Tax Revenues by Source</u> <u>Last Ten Fiscal Years</u> (modified accrual basis of accounting)

Fiscal Year	Property Tax	Local Option Sales Tax	Interstate Communi- cations Tax		Hotel Motel Tax	Local Litigation Tax	Business Tax	Mineral Severance Taxes	Coal Severance Taxes		Wholesale Beer Tax	-	Bank Excise Tax	Other Local Tax	Total
2012 \$	16,225,512 \$	655,449 \$	2,061	\$	267,425 \$	329,676 \$	1,314,279 \$	s 117,727 \$	95,216	\$	165,027	(1) \$	15,233 \$	2,123 \$	19,189,728
2013	16,564,768	819,924	2,848		275,561	304,544	996,687	104,421	15,572	(2)	143,170		25,576	2,284	$19,\!255,\!355$
2014	16,732,170	771,814	5,620		310,285	299,742	1,176,518	118,949	-		141,643		50,031	1,838	19,608,610
2015	17,103,773	840,009	3,698		340,344	324,034	1,011,454	101,273	171		140,146		30,069	1,700	19,896,671
2016	17,419,382	972,826	3,401		354,431	322,021	932,049	93,556	-		153,951		52,191	10,939	20,314,747
2017	17,747,348	953, 129	3,266		364,465	366,881	1,024,707	114,214	1,482		152,116		50,777	38,437	20,816,822
2018	17,994,943	1,208,047	9	(3)	384,964	318,670	1,070,057	163,675	125		155,969		60,240	9,713	21,366,412
2019	18,002,531	1,423,227	-		395,870	364,060	1,137,029	122,657	200		171,673		92,286	9,504	21,719,037
2020	19,975,558	2,376,630	-		343,880	355,346	1,263,670	139,861	15		182,987		193,595	9,680	24,841,222
2021	20,262,324	3,084,005			423,965	308,090	1,363,386	127,954	-		185,017		194,524	5,223	$25,\!954,\!488$

(1) Wholesale Beer Tax has been allocated to the primary government starting fiscal year 2012.

(2) Errors had been made in the past as a mining company had its office and entrance to the mine in Anderson County. This resulted in the severance tax being remitted to Anderson County by State of Tennessee. However, some of the actual mining operations were in another county. Anderson County has remitted the overpayments to that county.

(3) Starting in Fiscal Year 2018 Interstate Communications Tax has been allocated to the Anderson County School Department which is presented as a Discretely Presented Component Unit.

#### Anderson County, Tennessee Appraised and Assessed Value of Taxable Property (1) Last Ten Fiscal Years

Fiscal Year			roperty	 Personal	Pro	<u> </u>	 Public Util	ity		 Tot	al		Total Direct	Ratio of Total Assessed to Total
Ended	Tax	Appraised	Assessed	Appraised		Assessed	Appraised		Assessed	Appraised		Assessed	Tax	Appraised
June 30	Year	Value	Value	 Value		Value	 Value		Value	Value		Value	 Rate	Value
2012 2013 2014 2015 2016 2017 2018 2019	2011 2012 2013 2014 2015 (2) 2016 2017 2018	5,103,304,200 5,112,843,800 5,158,438,800 5,163,144,200 4,983,179,900 5,033,026,000 5,083,535,000 5,085,896,000		\$ 405,505,830 430,114,371 467,797,674 451,860,673 523,996,186 565,160,540 609,152,390 608,890,153	\$	121,651,846 $129,034,404$ $140,339,403$ $135,558,295$ $157,198,953$ $161,601,506$ $174,726,476$ $174,652,889$	\$ $\begin{array}{c} 72,162,942\\ 79,795,604\\ 74,311,255\\ 79,575,664\\ 83,780,171\\ 83,899,584\\ 72,272,218\\ 71,503,836\end{array}$	\$	39,689,618 43,887,582 40,871,190 43,766,615 46,079,094 46,144,771 39,749,720 39,327,110	\$ 5,580,972,972 5,622,753,775 5,700,547,729 5,694,580,537 5,590,956,257 5,682,086,124 5,764,959,608 5,766,289,989	\$	1,608,600,999 1,622,636,906 1,647,563,703 1,648,263,620 1,636,189,107 1,655,601,962 1,677,140,921 1,852,257,473	\$ 2.5320 2.5320 2.5290 2.5290 2.7903 2.7903 2.7903 2.7903	28.82% 28.86% 28.90% 28.94% 29.26% 29.14% 29.09% 32.12%
2020	2019	5,883,757,907	1,679,670,564	727,543,307		194,730,039	69,487,060		38,217,883	6,680,788,274		1,912,618,486	2.8903	28.63%
2021	2020 (2)	5,968,029,500	1,703,450,615	795,652,036		238,695,721	80,961,689		44,528,929	6,844,643,225		1,986,675,265	2.6289	29.03%

(1) Anderson County Property Assessor establishes the Appraised Value for Real and Personal Property Taxes for each tax year.

State statutes provides the following % rates to be utilized in the calculation of Assessed Values:

Residential and Farm at 25 percent of value.

Commercial and Industrial at 40 percent of value.

Personal Property 30 percent of value.

Public Utility Property are appraised by the State of Tennessee and the following rates are utilized in the calculation

of assessed values:

Real Property:

Railroads at 40 percent of value

Other Public Utilities at 55 percent of value.

(2) For these in fiscal year 2015 and 2020, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments. as required by controlling statutes.

Although not reflected on this table the State of Tennessee has completed the review of real and personal property values to be utilized in fiscal year 2021 (Tax Year 2020). Commission has adopted a direct Tax rate of \$2.6289.

## <u>Anderson County, Tennessee</u> <u>Property Tax Rates - Direct and Overlapping Governments (1)</u> <u>Last Ten Fiscal Years</u>

	Tax																				
	Year	General Fund	Library Fund	Ambulance Fund	Solid Waste Fund	Highway Dept. Fund	General Debt Service Fund	Rural Debt Service	Education Debt Service	Capital Projects Fund	General Purpose School Fund	Educational Projects Fund	Total Direct Tax Rate	Total Direct Inside Clinton	Total Direct Inside Oak Ridge	Total Direct Remainder of Anderson County	(2) City of Clinton	(2) City of <u>Oak Ridge</u>	(2) City of Norris	(2) City of Rocky Top	(2) Town of Oliver Springs
2012 20	2011 \$	0.7563 \$	\$ 0.0262	\$ 0.0000	\$ 0.0000	\$ 0.0275 \$	6 0.1000 §	\$ 0.0290 \$	0.1530	\$ 0.0000	\$ 1.4400	\$ 0.0000 \$	2.5320	\$ 2.5030	\$ 2.3500	\$ 2.5320 \$	\$ 0.7600	\$ 2.3900 \$	1.5500 \$	1.6000 \$	3 1.0200
2013 (3) 20	2012	0.6944	0.0262	0.0000	0.0619	0.0275	0.1000	0.0290	0.1530	0.0000	1.4400	0.0000	2.5320	2.5030	2.3500	2.5320	0.7600	2.3900	1.5500	1.6000	1.0200
2014 20	2013	0.6914	0.0262	0.0000	0.0619	0.0275	0.1000	0.0290	0.1530	0.0000	1.4400	0.0000	2.5290	2.5000	2.3470	2.5290	0.7600	2.3900	1.5500	1.6000	1.0200
2015 (4) 20	2014	0.6900	0.0262	0.0000	0.0619	0.0275	0.1000	0.0290	0.1530	0.0014	1.4400	0.0000	2.5290	2.5000	2.3470	2.5290	0.7600	2.3900	1.5500	1.6000	1.0200
2016 20	2015	0.7373	0.0282	0.0000	0.0658	0.0448	0.1063	0.0314	0.1644	0.0016	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2017 20	2016	0.7247	0.0282	0.0000	0.0658	0.0291	0.1063	0.0314	0.1644	0.0019	1.6105	0.0280	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2018 20	2017	0.7527	0.0282	0.0000	0.0658	0.0291	0.1063	0.0314	0.1644	0.0019	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2019 (5) 20	2018	0.7520	0.0283	0.0174	0.0669	0.0317	0.0000	0.0314	0.1644	0.0877	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5400	1.6709	2.0000	1.3210
2020 20	2019	0.7827	0.0282	0.0150	0.0667	0.0291	0.1054	0.0314	0.1644	0.0069	1.6105	0.0500	2.8903	2.8589	2.6945	2.8903	0.9400	2.5600	1.7800	2.0000	1.3200
2021 (6) 20	2020	0.7148	0.0258	0.0137	0.0609	0.0266	0.0915	0.0273	0.1456	0.0063	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1394

(1) Tax rates are in dollars per \$100 of assessed value.

(2) City residents pay county taxes in addition to city taxes.

(3) The operations of the Solid Waste/Sanitation Function was removed from the activity of the General Fund and reflected in a separate fund with its own tax rate in Fiscal year 2013 in order to comply with GASB No. 54.

(4) The Capital Project Fund was added to the property tax distribution in 2015 to help fund Capital Projects.

(5) County Commission had strived to maintain a consistent Total Direct Tax Rate of \$2.7903. However County Commission utilized the 2017 tax rate of \$.1063 allocated to the General Debt Service Fund to provide additional funding for other funds including the Ambulance Service, Highway, and the Capital Projects Funds.

(6) In fiscal years 2015 and 2020, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments.

#### <u>Anderson County, Tennessee</u> <u>Principal Property Taxpayers (1)</u> <u>Current Fiscal Year and Nine Years Ago</u>

		2021	1		2	012
	 Taxable		Percentage of	 Taxable		Percentage of
	Assessed		Total Taxable	Assessed		Total Taxable
Taxpayer	Value	Rank	Assessed Value (2)	 Value	Rank	Assessed Value (3)
Aisin Automotive	\$ 53,791,787	1	2.65%			0.00%
SL Corp/SAMLIP (5)	37,390,050	2	1.84%			0.00%
Oak Ridge Project LLC			0.00%			0.00%
C/O LawlerWood Y-12 (4)	36,486,306	3	1.80%	\$ 37, 379, 552	1	2.36%
Magna International	$25,\!394,\!005$	4	1.25%	16,013,891	2	1.01%
Summit Properties/Hollingsworth	15,884,471	<b>5</b>	0.78%	13,680,920	3	0.86%
General Motors LLC (6)	12,926,753	6	0.64%			0.00%
TN Oak Ridge Rutgers, LLC (7)	12,598,360	7	0.62%			0.00%
CTP Transportation/The Carlstar Group (8)	10,425,237	8	0.51%	8,064,119	8	0.51%
R&R Properties/Richard Chinn	10,984,480	9	0.54%	7,232,765	10	0.46%
Methodist Medical Center	10,064,280	10	0.50%	9,611,210	4	0.61%
Northfolk Southern	-			7,852,101	9	0.49%
Wal Mart (10)	-			9,419,634	6	0.59%
Food Lion (11)	-			9,309,164	7	0.59%
Bell South (12)	-			9,552,815	<b>5</b>	0.60%

Totals (5)	\$ 134,763,892	6.64%	\$ 128,116,171	

(1) Taken from the records of the Anderson County Trustee's Office.

(2) Total taxable value including real, personal, and public utility property for tax year 2020 (fiscal year 2021) is \$2,030,659,319.

(3) Total taxable value including real, personal, and public utility property for tax year 2011 (fiscal year 2012) is \$1,587,003,299.

(4) Item identified as Oak Ridge Project, LLC C/O Lawwer Wood Y-12 for 2020 had previously been referred to as just Oak Ridge Project, LLC.

(5) SL Corp/SAMLIP first appeared in the top ten during the 2013 year.

(6) General Motors LLC first appeared in the top ten during the 2016 year.

(7) TN Oak Ridge Rutgers, LLC first appeared in the top ten during the 2019 year.

(8) CTP Transportation/The Carlstar Group (also previously identified as Carlisle Tire, Inc) first appear in the top ten during the 2012 year.

(9) USEC was removed from tax roll effective for 2016 and started paying in-lieu of tax payments.

(10) Wal Mart was last included in the top ten for the 2018 year.

(11) Food Lion closed and was not included in taxable assessed value beyond tax year 2016.

(12) Bell South was last included in the top ten for the 2017 year.

8.07%

#### Anderson County, Tennessee Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal									
Year		Total Tax	Collecte	d within the	А	ctivity in			
Ended	Tax	Levy for	Fiscal Ye	ar of the Levy	S	ubsequent	 Total Colle	ections to Date	 Uncollecte
June 30	Year	Fiscal Year (1)	Amount (1)	Percentage of Levy	_	Years (2)	Amount	Percentage of Levy	Amount
2013	2012	\$ 39,767,690	\$ 37,296,389	93.79%	\$	2,447,639	\$ 39,744,028	99.94%	\$ 23,662
2014	2013	40,226,997	37,697,807	93.71%		2,411,854	40,109,661	99.71%	117,336
2015	2014	40,044,880	37,953,500	94.78%		1,899,786	39,853,286	99.52%	191,594
2016	2015	42,877,374 (3)	40,768,406	95.08%		1,950,818	42,719,224	99.63%	158, 150
2017	2016	44,203,194	41,919,681	94.83%		2,087,021	44,006,702	99.56%	196,492
2018	2017	44,517,403	42,113,903	94.60%		2,066,972	44,180,875	99.24%	336,528
2019	2018	45,375,560 (4)	42,314,423	93.25%		2,405,355	44,719,778	98.55%	655,782
2020	2019	48,091,880 (5)	45,879,445	95.40%		1,285,276	47,164,721	98.07%	$927,\!159$
2021	2020	50,869,848	47,902,030	94.17%		-	47,902,030	94.17%	2,967,818

(1) Amounts consist of Real and Personal Taxes, Pick Up Taxes, Public Utility Taxes and corrections made before June 30th of the fiscal year.

(2) Activity in subsequent years include two items:

Activity include amounts collected and additional corrections by the Trustee prior to submitting the uncollected taxes to the Clerk and Master. Also included are collections and corrections made in the Clerk & Master' office that relate to each individual tax levy prior to June 30, 2020.

(3) Increases in the total direct tax rates from the prior rates was the primary causes of the tax levy increases for these years. See Table 8.

(4) Increase in the assessed value from prior year was the primary causes of the tax levy increase for this year as Total Direct Tax Rate was \$2.7903 for both years. See Tables 7 and 8.

(5) Increase in the total tax levy from prior year was the result of additional assessed value and an increase of \$.10 in the direct tax rate. See table 7 and table 8.

Uncollected Taxes to Date mount Percentage of Levy 23,662 0.06% 117,336 0.29%191,594 0.48%158,150 0.37%196,492 0.44% 336,528 0.76%655,782 1.45%927,159 1.93%

5.83%

#### Anderson County, Tennessee Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Business-type

#### **Governmental Activities**

			Less						Activities			
	General	Unamortized	Deferred Amount	Net General		Capital		Total	Capital	Total	Percentage	
Fiscal	Obligation	Premium on	on	Obligation	Other	Outlay	Capital	Governmental	Outlay	Primary	of Personal	Per
Year	Bonds	$\operatorname{Debt}$	Refunding	Bonds (2)	Loans (1)	Notes	Leases	Activities	Notes	Government	Income (4)	Capita (4)
2012	\$ 49,860,000	\$ 862,553	\$ (262,802)	\$ 50,459,751	\$ 3,232,000	\$ 913,880	\$ 645,896	55,251,527	\$ 0	55,251,527	2.17%	\$ 735
2013	47,505,000	798,991	(178, 320)	48,125,671	2,999,000	1,008,425	599,207	52,732,303	0	52,732,303	2.90%	702
2014	45,740,000	800,455	(117,061)	46,423,394	12,565,964	$823,\!217$	545,752	60,358,327	0	60,358,327	3.11%	800
2015	$43,\!850,\!000$	727,386	(68,019)	44,509,367	12,013,043	638,009	$928,\!079$	58,088,498	$223,\!225$	58,311,723	1.98%	773
2016	$41,\!865,\!000$	654,317	(31, 984)	$42,\!487,\!333$	$11,\!350,\!279$	$1,\!682,\!802$	$754,\!664$	$56,\!275,\!078$	194,000	56,469,078	1.73%	749
2017	40,500,000	584,387	(550,709)	$40,\!533,\!678$	$10,\!663,\!455$	$2,\!630,\!562$	570,168	$54,\!397,\!863$	163,000	$54,\!560,\!863$	1.87%	724
2018	$37,\!150,\!000$	1,710,545	(423, 456)	38,437,089	9,933,019	2,166,322	373,426	50,909,856	0	50,909,856	1.71%	671
2019	46,070,000	2,069,946	(407, 839)	47,732,107	9,123,000	1,527,082	163, 134	$58,\!545,\!323$	0	$58,\!545,\!323$	1.88%	<b>768</b>
2020	$48,\!155,\!000$	5,114,448	(49, 389)	$53,\!220,\!059$	8,394,000	1,303,842	29,879	62,947,780	0	62,947,780	1.95%	818
2021	45,525,000	4,666,767	(68, 535)	50,123,232	7,654,000	744,602	275,415	58,797,249	0	58,797,249	1.77%	762

(1) Includes long-term loans payable financed by PBA loan agreements and USDA loan agreements for Briceville Library (which was retired during fiscal year 2019).
 (2) Prior to this fiscal year, the capital lease relating to the Head start Facility was reflected as an obligation of Anderson County School Department (an discretely presented component unit).
 (3) The Ambulance Service was treated as an Enterprise Fund before being transferred to a Special Revenue Fund effective at the start of the 2018 fiscal year.
 (4) See Table 16 (Demographic and Economical Statistics) for personal income and population data.

#### Anderson County, Tennessee Ratios of General Bonded Debt Outstanding (1) Last Ten Fiscal Years

Fiscal Year	Estimated Population (2)	 Assessed Property Value	 Net General Obligation Bonds (3)	Avai	s: Amounts lable in Debt cvice Funds	Net Bonded Debt (4)		Ratio of Net Bonded Debt to Assessed Value	D	Bonded Pebt Capita
2012	75,129	\$ 1,608,600,999	\$ 50,459,751	\$	4,923,502	\$	45,536,249	2.83%	\$	606
2013	75,411	1,622,636,906	48,125,671		4,779,193		43,346,478	2.67%		575
2014	75,411	1,647,563,703	46,423,394		5,024,385		41,399,009	2.51%		549
2015	75,411	$1,\!648,\!263,\!620$	44,509,367		4,797,528		39,711,839	2.41%		527
2016	75,411	1,636,189,107	42,487,333		4,874,788		$37,\!612,\!545$	2.30%		499
2017	75,936	1,655,601,962	40,533,678		4,916,280		35,617,398	2.15%		469
2018	76,257	1,677,140,921	38,437,089		4,752,454		33,684,635	2.01%		442
2019	76,482	1,852,257,473	47,732,107		2,929,729		44,802,378	2.42%		586
2020	76,978	1,912,618,486	$53,\!220,\!059$		2,763,257		50,456,802	2.64%		655
2021	77,123	$1,\!986,\!675,\!265$	50,123,232		3,232,910		46,890,322	2.36%		608

(1) Includes long-term loans payable financed by PBA loan agreements and USDA loan agreements as these instruments are in substance the same as bonded debt and also are primarily funded by local property taxes.

(2) Estimated Population is taken from Table 16.

(3) See Table 11 for the effects of Deferred Amounts on Refunds and Unamortized Premiums on Debt, which is included in these amounts.

(4) Net Bonded Debt is the effect of only the Bonded Debt for the county less the funds available in each one of the debt service funds.

#### <u>Anderson County, Tennessee</u> <u>Direct and Overlapping Governmental Activities Debt</u> <u>As of June 30, 2021</u>

Direct General Bonded Debt, Loans, Notes,			To	tal
and Capital Leases Payable: Anderson County (Amount from Table 11 Debt Ratios)			\$	58,797,249 (1)
Less Balance of Debt Issued for the Benefit of School Departmen	t		φ	(31,732,017) (2)
Less: Amount Restricted for Debt Service (3)	U			(01,102,011) (2)
Fund Balance in General Debt Service	\$	(3, 232, 910)		
Committed	т	583,436		
Portion of Fund Balance Restricted	\$	(2,649,474)	•	
Deferred Revenue (Delinquent Property Taxes)		(70, 117)		
Accrued Interest that will be paid by the				
General Debt Service Fund		109,152		
Amount Restricted for Debt Service on Exhibit				(2,610,439)
Total Direct General Bonded Debt, Loans, Notes,				
and Capital Leases Payable - Net			\$	24,454,793
Overlapping General Bonded Debt:				
City of Oak Ridge			\$	89,816,376 (4)
City of Clinton			\$	6,643,968 (4)
City of Rocky Top			\$	271,900 (4)
Total Overlapping General Bonded Debt			\$	96,732,244
TOTAL DIRECT GENERAL BONDED DEBT AND LOANS PAYAB	LE			
AND OVERLAPPING GENERAL BONDED DEBT			\$	121,187,037

Method used to calculate overlapping debt:

- (1) Information on the county's General Bonded Debt, Loans, and Capital Leases Payable is taken from information on Table 11 as Total Governmental Activities which takes into account the Deferred Charges on Refunding and Unamortized Premium.
- (2) The Debt Issued for the Benefit of School Department is taken from the Schedule of Changes in Long-term Notes, Other Loans, Capital Leases in Bonds. Amount is the total of debt outstanding at June 30, 2021, which will be paid through the Rural Debt Service or the Education Debt Service Fund.
- (3) The amount Restricted for Debt Service is taken from Exhibit A and this amount is related to the General Debt Service Fund only as the balances in the Rural School Debt Service and Educational Debt Service Funds follow the school debt.
- (4) The overlapping General Bonded Debt is obtained from each individual city in Anderson County. Their totals are then added to the county's Total Direct General Bonded Debt , Loans, Notes, Loans and Leases Payables - net to obtain Total Direct General Bonded Debt and Loans Payable and Overlapping General Bonded Debt.

#### Anderson County, Tennessee Legal Debt Margin Information June 30, 2021

Not Applicable to Anderson County, Tennessee

#### NOTE:

Section 9-21-103 of the laws of the State of Tennessee provides that bonds or notes may be issued without regard to any limit on indebtedness for Tennessee counties.

#### Anderson County, Tennessee <u>Pledged Revenue Coverage</u> <u>June 30, 2021</u>

#### Not Applicable to Anderson County, Tennessee

#### NOTE:

All debt obligation were based on Anderson County's ability to establish ad valorum tax in amounts necessary to cover all future debt service requirements.

#### Anderson County, Tennessee Demographic and Economic Statistics Last Ten Fiscal Years

<u>Fiscal Year</u>	Population (1)	( ex	Personal Income amounts pressed in pusands) (1)	Р	Per Capita ersonal come (1)	Median <u>Age (1)</u>	School <u>Attendance (2)</u>	Unemployment <u>Rate (3)</u>
2012	75,129	\$	2,543,192	\$	33,851	39.5	8,141	8.6%
2013	75,129		1,821,277		24,242	40.5	8,081	8.6%
2014	75,411		1,942,437		25,758	43.1	8,096	7.0%
2015	75,411		2,952,190		39,148	42.4	8,053	6.4%
2016	75,411		3,261,601		43,251	43.1	8,022	5.1%
2017	75,411		2,913,655		38,637	43.2	7,739	4.6%
2018	75,936		2,978,590		39,225	43.3	7,772	4.5%
2019	76,257		3,114,870		40,847	43.3	7,624	4.4%
2020	76,978		3,221,760		41,853	43.3	7,559	5.0%
2021	77,123		3,319,760		43,045	43.3	7,357	5.4%

Data Sources:

(1) Tennessee Demographics by Cubit and Fred Economic Data..

(2) Tennessee Department of Education for Anderson County Schools.

(3) Tennessee Department of Labor and Workforce Development.

#### <u>Anderson County, Tennessee</u> <u>Principal Employers</u> <u>Current Year and Nine Years Ago</u>

		2021			2012	
			Percentage			Percentage
			of County			of County
Employer	Employees	Rank	Work Force (1)	Employees	Rank	Work Force (2)
UT Battelle(Oak Ridge National Lab)	5,773	1	17.34%	4,200	2	10.91%
Y12 National Security Complex	5,000	2	15.02%	4,600	1	11.94%
UCOR (Bechtel Jacobs)	1,949	3	5.86%	1,337	<b>5</b>	3.47%
Anderson County Government	1,557	4	4.68%	1,803	3	4.68%
Eagle Bend Mfg .	980	<b>5</b>	2.94%			0.00%
Methodist Medical Center	923	6	2.77%	1,350	4	3.51%
SL Tennessee	892	7	2.68%			0.00%
Aisin Automotive	760	8	2.28%			0.00%
Oak Ridge Schools	740	9	2.22%	-		0.00%
Oak Ridge Associated Universities	480	10	1.44%	850	8	2.21%
SiTel				500	9	1.30%
SAIC				1,100	6	2.86%
Wackenhut-Oak Ridge Team			-	902	7	2.34%
City of Oak Ridge			-	464	10	1.20%
Total	13,281		39.90%	12,906		33.51%

Source(s): East Tennessee Economic Development Agency, Anderson County Chamber of Commerce, and Tennessee Department of Economic & Community Development.

(1) The total County Work Force for 2021 was 33,285.

(2) The total County Work Force for 2012 was 38,510.

### <u>Anderson County, Tennessee</u> <u>Full-time Equivalent County Government Employees by Function</u> <u>Last Ten Fiscal Years</u>

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	48.0	50.0	48.0	50.0	39.0	35.0	32.0	33.0	39.0	42.0
Finance	44.0	43.0	42.0	46.0	44.0	46.0	45.0	45.0	50.0	46.0
Administration of Justice	49.0	49.0	40.0	46.0	42.0	45.0	48.0	46.0	45.0	49.0
Public Safety	171.0	177.0	179.0	167.0	172.0	173.0	178.0	181.0	189.0	183.0
Public Health and Welfare	86.0	76.0	90.0	91.0	77.0	75.0	74.0	74.0	43.0	81.0
Social, Cultural, and Recreational Services	8.0	5.0	7.0	7.0	8.0	10.0	9.0	10.0	11.0	11.0
Agriculture and Natural Resources	3.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Operations	4.0	3.0	4.0	6.0	5.0	5.0	4.0	3.0	4.0	4.0
Solid Waste	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	3.0	4.0
Highways	35.0	31.0	28.0	26.0	25.0	25.0	28.0	25.0	27.0	28.0
TOTAL	451.0	439.0	443.0	444.0	416.0	418.0	422.0	422.0	412.0	449.0

			Last 1 en 1	fiscal Years						
Function:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Register of Deeds										
Documents Filed	11,341	14,824	10,969	10,157	10,881	11,096	11,197	11,265	12,504	14,724
Chancery Court										
Cases Filed	2,102	2,066	2,029	1,753	1,617	1,919	1,861	1,701	1,820	1,775
Case Dispositions	1,744	2,293	2,076	1,629	2,292	1,805	1,656	1,639	1,937	1,589
General Sessions Court I										
Civil Cases Filed	1,959	1,369	2,019	1,761	1,531	1,761	1,607	1,612	815	1,169
Criminal Cases Files	7,462	5,131	3,120	5,524	5,883	7,054	6,183	4,351	4,890	2,385
General Sessions Court II										
Civil Cases Filed	748	979	1,146	772	984	1,062	1,150	1,835	1,203	1,303
Criminal Cases Files	5,158	3,540	3,770	3,982	4,014	4,550	4,728	3,638	3,019	3,705
Circuit Court										
Cases Filed	455	337	458	271	273	225	179	183	152	149
Case Dispositions	566	391	325	255	270	301	220	181	178	145
Criminal Court										
Cases Filed	2,609	1,084	708	761	1,124	1,049	1,188	1,052	946	1,162
Case Dispositions	1,337	1,275	1,034	947	1,434	1,177	955	1,129	876	1,218
Sheriff's Department										
Physical Arrests	3,323	2,371	2,172	2,165	2,027	2,315	2,221	2,454	2,220	3,896
Traffic Violations	979	790	895	528	441	596	688	383	592	1,030
Back-Up Units Required	7,680	8,296	7,442	7,819	8,811	9,248	8,209	10,174	14,135	12,213
Emergency Dispatch										
Calls for Service										
Sherriff	29,925	27,387	26,558	24,845	26,322	28,699	28,521	54,353	47,703	27,424
Ambulance	22,313	32,908	31,882	29,774	29,831	25,975	21,743	17,800	16,405	17,384
Fire and Rescue Calls	4,152	5,383	4,894	7,495	4,894	4,706	4,894	4,548	3,954	1,737
Ambulance Service										
Transports (1)	19,209	17,777	17,210	16,250	17,243	17,157	15,030	14,139	16,707	13,593
Highway Department		-					-	-		
Road Resurfacing (miles)	9.3	13.8	0	8.2	3.1	19.5	16.6	12.48	19.5	9.4

Anderson County, Tennessee Operating Indicators by Function Last Ten Fiscal Years

Sources: Various respective government departments.

(1) These numbers only represent actual transports of patients. They do not represent any calls that had no transports or a stand-by.

#### <u>Anderson County, Tennessee</u> <u>Capital Assets Statistics by Function</u> <u>Last Ten Fiscal Years</u>

				Fiscal Y	lear Ending					
Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Buildings	5	5	5	5	5	6	6	6	<b>5</b>	5
Vehicles	9	11	13	10	10	7	7	7	7	8
Finance										
Vehicles	0	0	0	0	4	4	4	5	4	4
Administration of Justice										
Buildings	0	0	0	0	0	0	0	1	1	1
Vehicles	1	1	1	1	1	1	1	3	3	4
Public Safety										
Buildings	5	6	6	6	6	5	5	5	5	5
Vehicles	137	111	108	112	113	113	113	133	135	139
Haz-mat Vehicle	1	1	1	1	1	1	1	1	1	1
Mine Resistance Vehicle	0	0	0	0	0	0	0	0	1	1
Public Health and Welfare										
Buildings	3	3	3	4	4	7	8	10	10	10
Ambulances	22	22	19	21	19	19	19	19	19	19
Vehicles	8	9	9	10	9	8	8	8	8	8
Social, Cultural, and Recreational										
Buildings	1	1	2	2	2	2	4	4	4	4
Parks	7	7	7	7	7	7	7	7	7	7
Highway (1)										
Buildings	1	1	1	1	1	1	1	1	1	1
Bridges	68	69	69	69	69	69	69	69	69	69
Roads (miles)	506	506	507	507	507	509	509	509	509	510

In Highway Function, Vehicles are considered as Equipment which are not reflected on this table.

Sources: Various government departments.

SINGLE AUDIT SECTION



JASON E. MUMPOWER Comptroller

#### Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

#### Independent Auditor's Report

Anderson County Mayor and Board of County Commissioners Anderson 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 Anderson County, Tennessee, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated November 12, 2021. Our report includes a reference to other auditors who audited the financial statements of the Anderson County Emergency Communications District and the Internal School Fund of the Anderson County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Anderson County's internal control over financial reporting (internal control) to detemine 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 Anderson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Anderson 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: 2021-001.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Anderson 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item: 2021-002.

#### Anderson County's Responses to the Findings

Anderson County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Anderson County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

#### **Purpose of this Report**

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

Very truly yours,

Jason E. Mumpower Comptroller of the Treasury Nashville, Tennessee

November 12, 2021

JEM/tg



JASON E. MUMPOWER Comptroller

#### Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

#### Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

#### Report on Compliance for Each Major Federal Program

We have audited Anderson County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anderson County's major federal programs for the year ended June 30, 2021. Anderson 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Anderson 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Anderson 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 Anderson County's compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, Anderson 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, 2021.

#### **Report on Internal Control Over Compliance**

Management of Anderson 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 Anderson 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 the Uniform Guidance, 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 Anderson 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 is a deficiency or a combination of deficiencies, in internal control over compliance is a deficiency or a combination of deficiencies, in internal control over compliance is a deficiency or a combination of deficiencies, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

# Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements. We issued our report thereon dated November 12, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,

Jasøn E. Mumpower Comptroller of the Treasury Nashville, Tennessee

November 12, 2021

JEM/tg

## <u>Anderson County, Tennessee, and the Anderson County School Department</u> <u>Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (11) (12)</u> <u>For the Year-Ended June 30, 2021</u>

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
U.S. Department of Agriculture:				
Passed-through State Department of Education:				
Child Nutrition Cluster: (4) School Breakfast Program	10.553	N/A	Ф О	¢ 1.150.027
National School Lunch Program	10.555 10.555	N/A N/A	\$ 0 0	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	0	62,084
Passed-through State Department of Agriculture:				,
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Cash Assistance)	10.555	N/A	0	11,504 (5)
National School Lunch Program (Commodities - Noncash Assistance) Passed-through State Department of Health:	10.555	N/A	0	264,101 (5)
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-21-67169	0	63,488
Passed-through State Department of Human Services:				
Child and Adult Care Food Program	10.558	N/A	0	109,274
Total U.S. Department of Agriculture				\$ 3,207,219
U.S. Department of Justice:				
Direct Program:				
Bulletproof Vest Partnership Program	16.607	N/A	0	\$ 3,801
Equitable Sharing Program	16.922	N/A	0	7,894
Passed-through State Department of Finance and Administration:				
Crime Victim Assistance	16.575	(6)	0	231,255
Edward Byrne Memorial Justice Assistance Grant Program Total U.S. Department of Justice	16.738	37360	0	
Total C.S. Department of Sustice				φ 204,420
U.S. Department of Labor:				
Passed-through State Department of Labor and Workforce Development:				
COVID 19 - Unemployment Insurance	17.225	N/A	0	\$ 32,217
Total U.S. Department of Labor				\$ 32,217
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Highway Safety Cluster: (4)				
State and Community Highway Safety	20.600	(7)	0	\$ 21,189
Total U.S. Department of Transportation				\$ 21,189
U.S. Department of Treasury:				
Passed-through State Department of Education:				
COVID 19 - Coronavirus Relief Fund	21.019	N/A	0	\$ 386,960 (5)
Passed-through State Department of Tourism:				
COVID 19 - Coronavirus Relief Fund	21.019	SLT 0245	0	52,608 (5)
Passed-through State Department of Finance and Administration:	01.010		0	1 1 47 990 (*)
COVID 19 - Coronavirus Relief Fund Total U.S. Department of Treasury	21.019	N/A	0	$\frac{1,147,230}{\$  1,586,798}(5)$
Total 0.5. Department of Treasury				φ 1,000,700
U.S. Institute of Museum and Library Services:				
Passed-through Tennessee State Library and Archives:				
Grants to States	45.310	(8)	0	\$ 6,147 (5)
COVID 19 - Grants to States	45.310	(9)	0	4,493 (5)
Total U.S. Institute of Museum and Library Services				\$ 10,640
U.S. Department of Energy:				

U.S. Department of Energy: Passed-through State Department of Military:

81.214	(3)	0	\$ 15,994
			\$ 15,994
84.010	N/A	0	1,666,523
84.027	N/A	0	1,418,303
84.173	N/A	0	93,108
84.048	N/A	0	127,205
84.334	N/A	0	195,906
84.367	N/A	0	360,898
	84.010 84.027 84.173 84.048 84.334	84.010       N/A         84.027       N/A         84.173       N/A         84.048       N/A         84.334       N/A	84.010       N/A       0         84.027       N/A       0         84.173       N/A       0         84.048       N/A       0         84.334       N/A       0

#### <u>Anderson County, Tennessee, and the Anderson County School Department</u> <u>Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (11) (12) (Cont.)</u>

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listings Number	e Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
U.S. Department of Education (Cont.): Passed-through State Department of Education (Cont.):				
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER 1.0) COVID 19 - Education Stabilization Fund Program - Elementary and	84.425D	N/A \$	0	\$ 1,363,923 (5)
Secondary School Emergency Relief Fund (ESSER 2.0) Passed-through State Department of Human Services:	84.425D	N/A	0	624,964 (5)
Rehabilitation Services - Vocational Rehabilitation Grants to States Total U.S. Department of Education	84.126	Z-21-50121	0	81,704 \$ 5,932,534
U.S. Election Assistance Commission: Passed-through Tennessee Secretary of State:				
COVID 19 - 2020 Supplemental Elections Security Grants COVID 19 - 2020 Supplemental Elections Security Grants (Noncash Assistance) Total U.S. Election Assistance Commission	90.404 90.404	N/A N/A	0 0	$ \begin{array}{c} \$ & 97,830 (5) \\ \underline{11,190} (5) \\ \$ & 109,020 \end{array} $
U.S. Department of Health and Human Services: Passed-through East Tennessee Human Resource Agency: Aging Cluster: (4) Special Programs for the Aging - Title III, Part B - Grants for Supportive				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers COVID 19 - Special Programs for the Aging - Title III, Part B - Grants for	93.044	N/A	0	\$ 80,937 (5)
Supportive Services and Senior Centers Passed-through State Department of Health:	93.044	N/A	0	15,868 (5)
Injury Prevention and Control Research and State and Community Family Planning Services Medicaid Cluster: (4)	93.217	GG-21-67169	0	5,750
Medical Assistance Program Maternal and Child Health Service Block Grant to the States	93.778 93.994	GG-21-67169 GG-21-67169	0 0	$7,796 \\ 18,457$
Passed-through State Department of Human Services: TANF Cluster: (4)				
Temporary Assistance for Needy Families Direct Programs:	93.558	N/A	0	151,310
COVID 19 - Provider Relief Fund Head Start Cluster: (4) Head Start	93.498 93.600	N/A N/A	0872,465	529,962 4,066,896 (5)
COVID 19 - Head Start Total U.S. Department of Health and Human Services	93.600 93.600	N/A N/A	45,517	$ \begin{array}{r}     4,000,330 (5) \\     \underline{311,098} (5) \\     \underline{\$ 5,188,074} \\ \end{array} $
Executive Office of the President: Passed-through Laurel County, Kentucky Fiscal Court:				
High Intensity Drug Trafficking Areas Program Total Executive Office of the President	95.001	(3)	0	\$         39,496           \$         39,496
U.S. Department of Homeland Security: Passed-through State Department of Military:	05.000		0	<b>↑</b> 99 <b>7</b> 990
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Emergency Management Performance Grant Homeland Security Grant Program	97.036 97.042 97.067	FEMA-4427-DR-TN N/A N/A	0 0 0	225,389 67,000 43,486 225,875
Total U.S. Department of Homeland Security Total Expenditures of Federal Grants				\$ 335,875 \$ 16,763,481
		<b>a</b>		

State Grants		Contract Number
Juvenile Services Program - State Children's Services Commission	N/A	(3)
Safe Baby Juvenile Services Program - State Children's Services Commission	N/A	(3)
Litter Program - State Department of Transportation	N/A	(3)
Drug Court Grant - State Department of Mental Health and Substance Abuse	N/A	(3)
Law Enforcement Training Grants - State Department of Safety	N/A	(3)
Health Department Grants - State Department of Health	N/A	GG-21-67169
State Direct Appropriations Grant FY 2020 - State Department of Finance		
and Administration	N/A	(3)

A(3)\$9,000A(3)32,028A(3)38,942A(3)68,350A(3)54,400AGG-21-67169166,624A(3)1,370,764

Anderson County, Tennessee, and the Anderson County School Department Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (11) (12) (Cont.)

Federal Pass-through Assistance Amount Federal/Pass-Through Agency/State Listings Entity Identifying Passed-through Grantor Program Title to Sub<u>recipients</u> Expenditures Number Number State Grants (Cont.) State, Mental Health Transport - State Department of Finance and Administration N/A (3) \$ 165,306 Aging Program - State Office on Aging N/A (3) 16,074 Disaster Grants - Public Assistance - State Department of Military N/A (3) 35,217 Tourism Marketing Grant - State Department of Tourist Development 50,000 N/A (3) Lottery for Education Afterschool Programs - State Department of Education N/A (3)477,783 Early Childhood Education - State Department of Education N/A (3)644.164 Coordinated School Health Program - State Department of Education N/A (3)99 985 N/A (3) Family Resource Centers - State Department of Education 60.723Safe Schools Act - State Department of Education N/A (3)128,050 Summer Learning Camps - State Department of Education N/A (3) $173,\!534$ Bridge Camp - State Department of Education N/A (3)27,899 STREAM Mini Camps - State Department of Education N/A (3) 16,448 School Resource Officer Grant - State Department of Education N/A 269,000 (3)3,904,291 **Total State Grants** 

FAL = Federal Assistance Listings N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.

(2) Anderson County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.

(3) Information not available.

(4) Child Nutrition Cluster total \$3,034,457; Highway Safety Cluster total \$21,189; Special Education Cluster total \$1,511,411;

Aging Cluster total \$96,805; Medicaid Cluster total \$7,796; TANF Cluster total \$151,310; Head Start Cluster total \$4,377,994.

(5) FAL No. Totals: FAL No. 10.555, \$1,822,336; FAL No. 21.019, \$1,586,798; FAL No. 45.310, \$10,640;

FAL No. 84.425D, \$1,988,887; FAL No. 90.404, \$109,020; FAL No. 93.044, \$96,805; FAL No. 93.600, \$4,377,994.

(6) 38997: \$110,980; 43332: \$117,526; 44413: \$2,749.

(7) Z-20-THS004: \$14,714; Z-21-THS005: \$6,475.

(8) LS-246189-OLS-20: \$3,444; LS-246189-OLS-20: \$2,703.

(9) LS-246560-OLS-20: \$1,076; 30501-03320-100: \$3,417.

(10) For the Year ended June 30, 2021, Anderson County received donated PPE valued at \$505,546 (\$379,160 federal and \$126,386 state) from the Tennessee Department of Military. These donations were unaudited.

#### (11) CONSOLIDATED ADMINISTRATION

(11) CONSOLIDATED ADMINISTRATION	Federal	Amount
The following amounts were consolidated for administration purposes:	Assistance	Provided to
	Listings	Consolidated
Program Title	Number	Administration
Title I Grants to Local Educational Agencies	84.010	\$ 153,764
Improving Teacher Quality State Grants	84.367	36,798
		\$ 190,562
(12) SUBRECIPIENT AMOUNTS		
The following amounts were paid to subrecipients from Head Start:		
	Federal	
	Assistance	Amount
	Listings	Provided to
Subrecipient	Number	Subrecipient
City of Oak Ridge	93.600	\$ 872,465
City of Oak Ridge	93.600 (COVID - 19)	45,517
		\$ 917,982

*Government Auditing Standards* require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Comprehensive Financial Report for Anderson County, Tennessee, for the year ended June 30, 2021.

#### Prior-year Financial Statement Findings

Fiscal	Page	Finding		FAL	
Year	Number	Number	Title of Finding	Number	Current Status
OFFICE	OF DIREC	TOR OF S	CHOOLS		
2020	315	2020-001	Allegations involving the Student Services Division of the Anderson County School Department were under investigation.	N/A	Corrected
<b>OFFICE</b>	OF CLERK	X AND MAS	STER		
2020	315	2020-002	The office of Clerk and Master had accounting deficiencies.	N/A	Corrected
<b>OFFICE</b>	OF COUNT	TY MAYOR	<u>.</u>		
2020	316	2020-003	A monitoring report from the Tennessee Office of Criminal Justice Programs reported findings related to the Edward Byrne Memorial Justice Assistance Grant Program.	N/A	Corrected

#### Prior-year Federal Awards Findings

There were no prior-year federal award findings to report.

#### ANDERSON COUNTY, TENNESSEE

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

#### For the Year Ended June 30, 2021

#### PART I, SUMMARY OF AUDITOR'S RESULTS

#### **Financial Statements:**

- 1. Our report on the financial statements of Anderson County is unmodified.
- 2. Internal Control Over Financial Reporting:

* Mat	iterial weakness identified?	NO
* Sigr	mificant deficiency identified?	YES

NO

3. Noncompliance material to the financial statements noted?

#### **Federal Awards:**

4. Internal Control Over Major Federal Programs: \* Material weakness identified? NO \* Significant deficiency identified? NONE REPORTED **UNMODIFIED** 5. Type of report auditor issued on compliance for major programs. 6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? NO 7. Identification of Major Federal Programs: Coronavirus Relief Fund \* Assistance Listings Number: 21.019 \* Assistance Listings Number: 84.425D **COVID 19 - Education Stabilization Fund Program** - Elementary and Secondary School Emergency Relief Fund (ESSER 1.0 & 2.0) \* Assistance Listings Number: 93.600 Head Start \$750,000 8. Dollar threshold used to distinguish between Type A and Type B Programs. 9. Auditee qualified as low-risk auditee? YES

#### PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

#### **OFFICES OF FINANCE DIRECTOR AND DIRECTOR OF SCHOOLS**

# FINDING 2021-001THE SCHOOL DEPARTMENT WAS ASSESSED \$88,342.76IN TAXES AND PENALTIES BY THE INTERNALREVENUE SERVICE(Internal Control – Significant Deficiency Under Government<br/>Auditing Standards)

During audit fieldwork, the county's finance director made us aware that the Internal Revenue Service (IRS) had conducted an audit of the school department's compliance with federal requirements regarding payments to individuals classified as independent contractors, as well as the classification of certain individuals as independent contractors rather than employees. Internal Revenue Code (IRC) section 6041(a) and (d) requires taxpayers that are engaged in a trade or business, including governmental entities, to file an information return if, in a calendar year, a payment of \$600 or more is made to an independent contractor. The returns required shall be made on forms 1096 and 1099. The IRS assessed civil penalties of \$30,780 due to failure to file and furnish fifty-seven of these required information returns within the time prescribed by law. Also, as a result of the audit, the school department was required to pay \$57,562.76 in taxes that should have been withheld from payments made to individuals that met the classification of employees per the IRS guidelines. This deficiency was caused by the absence of adequate payor internal controls with respect to the timely, accurate, and complete identification of potentially reportable payments and acquisition of required recipient tax information and has resulted in a loss to the county. The required total payment of \$88,342.76, remitted to the IRS on July 27, 2021, is reflected as a liability of the General Purpose School Fund as of June 30, 2021, in the financial statements of this report.

#### **RECOMMENDATION**

The county should implement controls to adequately identify payments made to contractors that require reporting to the IRS and maintain the required information to timely submit the required federal information returns. The county should properly classify individuals as employees versus independent contractors in accordance with the applicable IRS guidelines.

#### MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Anderson County Schools Management agrees with finding and will continue to assess and monitor each situation to ensure compliance with corrective action plan.

#### FINDING 2021-002

#### AMOUNTS WITHHELD FROM CONTRACTOR PAYMENTS WERE NOT DEPOSITED INTO AN ESCROW ACCOUNT (Noncompliance Under Covernment Auditing Standarde)

(Noncompliance Under Government Auditing Standards)

The office did not deposit amounts withheld from contractor payments into an escrow account related to a \$697,914 construction contract for expansion of an elementary school gym. Section 66-34-104, *Tennessee Code Annotated*, requires that funds withheld from contractor payments be deposited into an escrow account with a third-party for contracts of \$500,000 or more. This deficiency is the result of a lack of management oversight and could result in the loss of interest earnings for the contractor.

#### **RECOMMENDATION**

Amounts withheld from contractor payments on contracts of \$500,000 or more should be deposited into an escrow account in compliance with state statute.

#### MANAGEMENT'S RESPONSE - DIRECTOR OF SCHOOLS

Anderson County Finance Department and Anderson County Schools Management agrees with finding and will continue to assess and monitor applicable construction contracts to ensure compliance with corrective action plan.

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

There were no findings and questioned costs related to federal awards for the year ended June 30, 2021.

#### <u>Anderson County, Tennessee</u> <u>Management's Corrective Action Plan</u> <u>For the Year Ended June 30, 2021</u>

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

Finding		Corrective Action
Number	Title of Finding	Plan Page Number
OFFICES OF	FINANCE DIRECTOR AND DIRECTOR OF SCHOOLS	
2021-001	The school department was assessed \$88,342.76 in taxes and penalties by the Internal Revenue Service.	331
2021-002	Amounts withheld from contractor payments were not deposited into an escrow account.	332



Office of the Director of Schools

101 South Main Street, Suite 501 Clinton, Tennessee 37716 Office: (865) 463-2800 Fax: (865) 457-9157

Dr. Tim Parrott, Director

Corrective Action Plan

#### FINDING:

#### THE SCHOOL DEPARTMENT WAS ASSESSED \$88,342.76 IN TAXES AND PENALTIES BY THE INTERNAL REVENUE SERVICE

**Response and Corrective Action Plan Prepared by**: Julie Minton, Anderson County Schools Chief Financial Officer

**Person Responsible for Implementing the Corrective Action:** Julie Minton, Anderson County Schools Chief Financial Officer

# Anticipated Completion Date of Corrective Action:

Effective July 1, 2021

**Repeat Finding:** No

Reason Corrective Action was Not Taken in the Prior Year:  $N\!/\!A$ 

#### Planned Corrective Action:

The travel allowance for the Anderson County Director of Schools is now paid through the payroll process each month. Previously this travel allowance was paid monthly through accounts payable as a travel check.

Special Education van drivers, speech language pathologists, and psychologists are now paid as employees of Anderson County Schools. Previously these individuals were paid monthly through accounts payable as vendors.

Anderson County Director of Schools determines annually a list of Board owned vehicles to be assigned to positions requiring full-time use. As stated in Board policy, employees assigned fulltime use of Board-owned vehicles shall be on call twenty-four hours a day to perform services required by their job responsibilities. Previously the applicable taxable amounts related to these vehicles have not been reported on W 2s. Effective July 1, 2021, these amounts will be reflected appropriately on W 2s.

Anderson County Schools requires all school entities to retain form W 9s on all vendors. These W 9s are to be kept centrally in the Fiscal Services office. Each school bookkeeper has the responsibility of ensuring W 9s are on file before disbursing checks to a vendor. No vendor checks will be written and released without the applicable W 9 on file.

#### FINDING:

#### AMOUNTS WITHHELD FROM CONTRACTOR PAYMENTS WERE NOT DEPOSITED INTO AN ESCROW ACCOUNT

#### **Response and Corrective Action Plan Prepared by:**

Robby Holbrook, Anderson County Finance Director Julie Minton, Anderson County Schools Chief Financial Officer

#### Person Responsible for Implementing the Corrective Action:

Robby Holbrook, Anderson County Finance Director Julie Minton, Anderson County Schools Chief Financial Officer

#### Anticipated Completion Date of Corrective Action:

Effective July 1, 2021

**Repeat Finding:** No

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

#### **Planned Corrective Action:**

Anderson County Finance Department in cooperation with Anderson County Schools will coordinate efforts to ensure future compliance with Section 66-34-104, Tennessee Code Annotated. Construction contracts which require retainage payable to a contractor will be deposited into an escrow account.

Anderson County Finance Director will be notified by the Purchasing Office when construction contracts requiring retainage are processed. Anderson County Schools Chief Financial Officer and other administrative personnel will be responsible for informing Anderson County Finance Director of any potential construction contracts involving retainage.

Signature:

on County Finance Director

Signature:

Anderson County Director of Schools

Signature:

nderson County Schools CFO