ANNUAL COMPREHENSIVE FINANCIAL REPORT ANDERSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2022



ANNUAL COMPREHENSIVE FINANCIAL REPORT

ANDERSON COUNTY, TENNESSEE FOR THE YEAR ENDED JUNE 30, 2022

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 www.comptroller.tn.gov

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Summary of Audit Findings

Annual Comprehensive Financial Report Anderson County, Tennessee For the Year Ended June 30, 2022

Scope

We have audited the basic financial statements of Anderson County as of and for the year ended June 30, 2022.

Results

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

Our audit resulted in two findings, 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:

OFFICE OF DIRECTOR OF SCHOOLS

♦ A former school department employee misappropriated funds totaling at least \$23,311.

OFFICE OF COUNTY MAYOR

♦ Allegations involving the Anderson County Animal Shelter are currently under investigation.



Introductory Section



ANDERSON COUNTY GOVERNMENT

ROBERT J. HOLBROOK FINANCE DIRECTOR

Letter of Transmittal

November 07, 2022

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, 2022, 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, 2022. 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 77,576, per the U.S. Census Bureau 2021 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, 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 2021-2022 fiscal year ranged from a low of 2.8% in November 2021 to a high of 4.2% in June 2022. More recent data indicates that the unemployment rate has continued to decline, with a 2.9% unemployment rate for September 2022.

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.

Long-term Financial Planning and Major Initiatives

Anderson County continues to work diligently to keep new debt issues to a minimum. During fiscal year 2022, 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, 2022, the General Fund Unassigned Fund Balance increased by \$336,026 (3%) to a total of \$11,248,265. 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
- Renovation of Senior 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
- Leveraging American Rescue Plan (ARP) funding for capital purchases including ambulances and police vehicles; establishing a Fire Department Training Center; and water, sewer and wastewater improvements throughout the County
- Anderson County Park improvements and expansion

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, 2021. This was the twenty-sixth 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 2021 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 Grace 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,

Robert J. Holbrook Finance Director



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Anderson County Tennessee

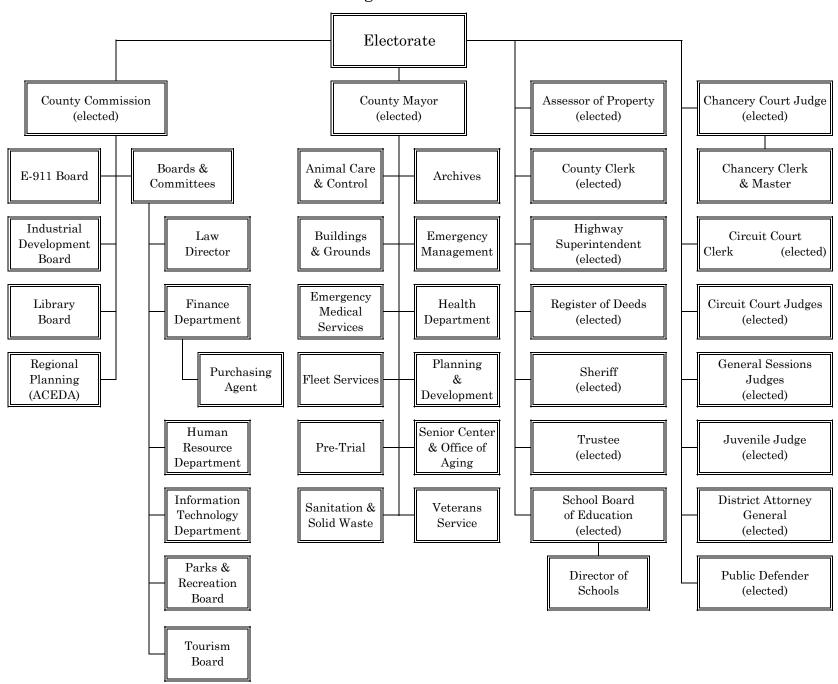
For its Annual Comprehensive Financial Report For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

Anderson County, Tennessee Organization Chart



Anderson County Officials June 30, 2022

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

Rick Meredith Josh Anderson, Chairman Jerry Creasey Theresa Scott Bob Smallridge Catherine Denenberg **Chuck Fritts** Shain Vowell Denver Waddell Tim Isbel Robert Jameson Tracy Wandell Robert McKamey Jerry White Steve Mead Phil Yager

Financial Management Committee

Phil Yager, Chairman

Dr. Tim Parrott, Director of Schools

Theresa Frank, County Mayor

Gary Long, Highway Superintendent

Tim Isbel

Rick Meredith

Chuck Fritts

Anderson County Officials (Cont.)

Board of Education

Dr. John Burrell, Chairman Don Bell Dail Cantrell Scott Gillenwaters Glenda Langenberg Andy McKamey Teresa Portwood Jo Williams

Audit Committee

Steve Mead, Chairman Gail Cook Catherine Denenberg Theresa Scott 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 Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying 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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Ambulance Service, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Anderson County Emergency Communications District, which represent 1.62 percent, 2.41 percent, and .69 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. We also did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Anderson County School Department, which represent 1.4 percent, 2.07 percent, and 2.29 percent, respectively, of the assets, net position, and revenues of the discretely presented Anderson County School Department. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Anderson County Emergency Communications District and the Internal School Fund of the Anderson County School Department, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Anderson County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note V.B., Anderson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB 87 establishes a single approach to accounting for and reporting leases by state and local governments. Our opinion is not modified with respect to this matter.

Emphasis of Matter

We draw attention to Note 1.D.11. to the financial statements, which describes a restatement increasing the discretely presented Anderson County School Department's beginning net position by \$74,629 on the Government-wide Statement of Activities. This restatement was necessary because of the transitional requirements of GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Anderson County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Anderson County's
 internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness
 of significant accounting estimates made by management, as well as evaluate the
 overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Anderson County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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 under Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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), and miscellaneous schedules are presented for purposes of additional analysis and are 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 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), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Requirements by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2022, 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. Mumpowek

Comptroller of the Treasury

Nashville, Tennessee

November 7, 2022

JEM/tg

Anderson County, Tennessee Management's Discussion and Analysis For the Year Ended June 30, 2022

The management of Anderson County, Tennessee presents readers of Anderson County's annual financial statements this narrative overview and analysis of the financial activities of Anderson County for the fiscal year ended June 30, 2022. We encourage readers to consider this information in conjunction with additional information furnished in the Letter of Transmittal found 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 \$25,054,783 (net position). Of this amount, a negative \$14,094,057 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 \$18,640,027 increased \$6,414,756 to a June 30, 2022 balance of \$25,054,783. This increase represents a 34.4% increase from the previous year.
- At the end of the fiscal year, Anderson County's governmental funds reported total combined fund balances of \$27,122,744, a decrease of \$1,391,806 in comparison with the prior year. Approximately 41.5% of this amount, or \$11,248,265 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 \$16,853,321 or approximately 55.9% of total General Fund expenditures of \$30,163,102.
- Anderson County's total outstanding long-term debt and lease obligations for governmental activities decreased \$4,935,082, or approximately 9.1%, during the fiscal year.

OVERVIEW OF THE FINANCIAL REPORT

The discussion and analysis provided here, and in the Letter of Transmittal, are intended to serve as an introduction to Anderson County's basic financial statements. Anderson County's basic financial statements include three primary 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 provide 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 Anderson County Government itself (known as the *primary government*), and the legally separate school system for which the 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 2013.

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 2013.

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 uses 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*. 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.

Anderson County maintains fourteen individual governmental funds. Information for the four 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 four funds are the General Fund, the Ambulance Service Fund (a major Special Revenue fund), the Highway/Public Works fund (a major Special Revenue fund), and Special Purpose Fund (for American Rescue Plan activity). Data from the other ten governmental funds are combined into a single aggregated presentation. 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 Fund and the School Federal Projects Fund are considered major funds, with the remaining four 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, the Special Purpose 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. The basic governmental fund financial statements can be found in Exhibits C-1 through C-8 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 used to accumulate and allocate costs internally among various county functions. The county utilizes one internal service fund 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 Government programs or operations. 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 funds financial statements.

The basic fiduciary funds financial statements can be found on Exhibits E-1 and E-2 of this report. Exhibits 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 for 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. Anderson County's assets and deferred outflows exceeded liabilities and deferred inflows by \$25,054,783 at the close of the fiscal year.

The Constitution of the State of Tennessee authorizes the local legislative body to issue debt. Therefore, when the Anderson County Board of Education requires additional money to fund school construction and equipment, the Anderson County Government must issue the related debt. As of June 30, 2022, Anderson County has outstanding debt totaling \$49,087,952. Of the county's total outstanding debt, \$29,007,952, or approximately 59.1% 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			
		2022	2021	
Current and Other Assets	\$	68,393,608 \$	58,214,858	
Capital Assets		43,665,037	43,921,208	
Total Assets	\$	112,058,645 \$	102,136,066	
Total Deferred Outflows of Resources	\$	5,610,134 \$	2,384,796	
Current Liabilities	\$	8,689,616 \$	2,826,907	
Long Term Liabilities		54,768,440	61,402,897	
Total Liabilities	\$	63,458,056 \$	64,229,804	
Total Deferred Inflows of Resources	\$	29,155,940 \$	21,651,031	
			-	
Net Position				
Net Investment in Capital Assets	\$	21,862,495 \$	19,635,386	
Restricted		17,286,345	12,533,940	
Unrestricted		(14,094,057)	(13,529,299)	
Total Net Position	\$	25,054,783 \$	18,640,027	

Anderson County's Statement of Net Position - DPCU School Department

	Governmental Activities			
		2022	2021	
Current and Other Assets	\$	84,516,222 \$	49,558,688	
Capital Assets		53,925,742	52,889,210	
Total Assets	\$	138,441,964 \$	102,447,898	
Total Deferred Outflows of Resources	\$	16,565,267 \$	7,052,771	
Current Liabilities	\$	3,538,025 \$	2,899,159	
Noncurrent Liabilities		7,545,172	5,381,045	
Total Liabilities	\$	11,083,197 \$	8,280,204	
Total Deferred Inflows of Resources	\$	50,114,484 \$	21,559,094	
	-			
Net Position				
Net Investment in Capital Assets	\$	53,925,742 \$	52,889,210	
Restricted		43,863,248	13,199,273	
Unrestricted		(3,979,440)	13,572,888	
Total Net Position	\$	93,809,550 \$	79,661,371	

The largest portion of Anderson County's net position, totaling \$21,862,495, 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). The largest portion of the DPCU School Department net position is its net investment in capital assets of \$53,925,742. 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 \$17,286,345 represents resources that are subject to external restrictions on how they may be used. The restricted total for the DPCU School Department is \$43,863,248.

Anderson County's Governmental Activities Unrestricted Net Position is a negative \$14,094,057. The DPCU School Department's Unrestricted Net Position is a negative \$3,979,440. 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 \$6,414,756 from the prior fiscal year balance of \$18,640,027 to a June 30, 2022 balance of \$25,054,783.

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			ctivities
		2022		2021
Program Revenues				
Charges for Current Services	\$	14,356,302	\$	14,698,025
Operating Grants and Contributions		5,547,507		6,510,815
Capital Grants and Contributions		764,081		943,708
Total Program Revenue	\$	20,667,890	\$	22,152,548
General Revenues Local Taxes Grants and Contributions Not	\$	27,284,338	\$	26,178,657
Restricted for Specific Programs		4,710,914		7,518,593
Unrestricted Investment Income		15,427		35,059
Miscellaneous Revenue		13,401		37,697
Total General Revenues	\$	32,024,080	\$	33,770,006
Total Revenues	\$	52,691,970	\$	55,922,554

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

	Governmental Activities			ctivities
		2022		2021
E				
Expenses				
General Government	\$	7,044,697	\$	5,518,070
Finance		3,128,175		$3,\!171,\!245$
Administration of Justice		3,304,519		3,310,179
Public Safety		14,839,019		14,532,992
Public Health and Welfare		9,505,014		9,394,781
Social, Cultural, and Recreational				
Services		878,430		1,357,703
Agriculture and Natural Resources		236,994		241,506
Highways		5,698,212		4,450,171
Interest on Long Term Debt		1,642,154		1,785,987
Total Expenses	\$	46,277,214	\$	43,762,634
Increase (Decrease) in Net Position	\$	6,414,756	\$	12,159,920
Net Position, July 1		18,640,027		6,480,107
net rosition, oury r		10,040,027		0,400,107
Net Position, June 30	\$	25,054,783	\$	18,640,027
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Total Program Revenue decreased from the previous year by \$1,484,658, and General Revenue decreased from the previous year by \$1,745,926, for an overall percentage decrease of 5.8%.

Total Expenses increased by \$2,514,580 from the previous year, for an overall percentage increase of 5.7%.

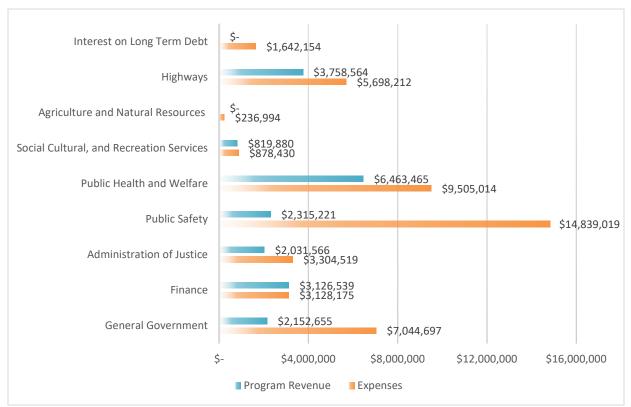
Anderson County's Statement of Activities - DPCU School Department

	Governmental Activities			
	-	2022		2021
Program Revenues				
Charges for Current Services	\$	622,311	\$	523,732
Operating Grants and Contributions	·	20,429,566		19,848,141
Capital Grants and Contributions		1,428,961		62,084
Total Program Revenue	\$	22,480,838	\$	20,433,957
General Revenues				
Local Taxes	\$	31,069,267	\$	30,478,424
State and Federal Unrestricted		36,391,226		34,154,393
Unrestricted Investment Income		9,612		17,690
Gain on Investments		0		87,594
Miscellaneous Revenue		100,657		84,766
Total General Revenues	\$	67,570,762	\$	64,822,867
Total Revenues	\$	90,051,600	\$	85,256,824
Expenses				
Education	\$	75,978,050	\$	78,425,626
Total Expenses	\$	75,978,050	\$	78,425,626
Increase (Decrease) in Net Position	\$	14,073,550	\$	6,831,198
Net Position, July 1		79,661,371		71,309,274
Restatement		74,629		1,520,899
Net Position, June 30	\$	93,809,550	\$	79,661,371

Total revenues increased \$4,794,776 with the majority of the increase, at 46.6%, coming from Unrestricted State and Federal General Revenues.

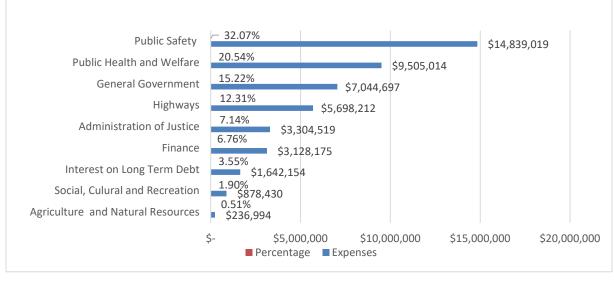
The restatement of beginning net position in 2022 was necessary to restate the carrying value of an intangible right-to-use asset due to the implementation of GASB Statement 87. The restatement of beginning net position in 2021 was necessary to reflect the beginning balance of the Internal School fund, 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 \$25,609,324 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 \$37,086,942, and are approximately 80.1% 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.

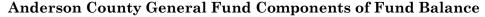
The focus of Anderson County's governmental funds is to provide information on the near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing Anderson County's financing requirements. In particular, unassigned fund balance (only reflected in the General Fund 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.

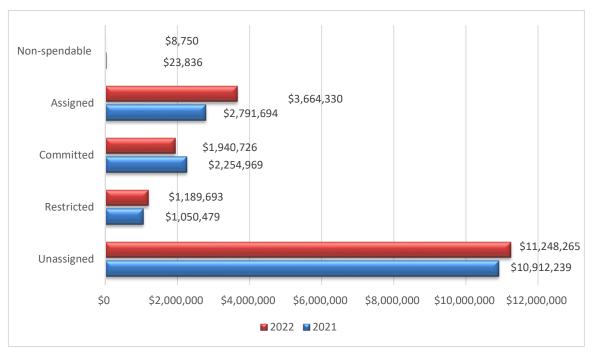
At June 30, 2022, Anderson County's governmental funds reported combined ending fund balances of \$27,122,744 a decrease of \$1,391,806 from the prior year balance of \$28,514,550.

Detailed analysis of the decrease in ending fund balance can be found on Exhibit C-3 Statement of Revenues, Expenditures, and Changes in Fund Balance.

Approximately 41.5% of the fund balance amount, or \$11,248,265, 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) \$86,420;
- (2) restricted for particular purposes (for various expense functions) \$8,697,319;
- (3) committed for particular purposes (for various expense functions) \$3,426,410;
- (4) assigned for particular purposes \$3,664,330.





The General Fund is the primary operating fund of Anderson County. At the end of the current fiscal year, unassigned fund balance increased to \$11,248,265 and the total fund balance increased to \$18,051,764. 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 expenses.

Anderson County's General Fund Liquidity

		2022		2021
Total General Fund Expenditures	\$	30 163 102	¢	28,756,682
Unassigned Fund Balance to Total	Ψ	50,105,102	Ψ	20,100,002
General Fund Expenditures		37.3%		37.9%
Total Fund Balance to Total General				
Fund Expenditures		59.8%		59.2%

Summary of Other Major Funds Fund Balances

The Ambulance Service Fund balance was \$1,130,464 which was a decrease of \$186,686 from the beginning fund balance of \$1,317,150. The primary component of this decrease was a reduction in Federal Government Revenues of \$752,763.

The Highway Fund balance of \$4,819,945 decreased \$340,768 from the beginning fund balance of \$5,160,713.

The DPCU School Department's main operating fund is the General Purpose School Fund. At the close of fiscal year, the fund balance of this fund was \$19,650,162 with an unassigned balance of \$16,669,468. The other components of fund balance were Restricted of \$1,257,993 and Assigned of \$1,722,701. The balance in this fund increased \$4,392,343 during the fiscal year. The unassigned balance represents 26.4% of current year expenditures.

BUDGETARY HIGHLIGHTS

Original Budget compared to Final Budget. During the fiscal year, additional appropriations were made to the original General Fund budget. The following table summarizes these additional appropriations:

			Increase
_	Original	Amended	(Decrease)
General Fund Appropriations			
General Government	\$ 4,091,434 \$	6,380,818 \$	2,289,384
Finance	3,532,337	3,727,774	195,437
Administration of Justice	3,743,542	3,866,667	123,125
Public Safety	15,291,293	16,382,667	1,091,374
Public Health and Welfare	1,494,234	1,650,206	155,972
Social, Cultural, and Recreational Services	131,353	172,748	41,395
Agriculture and Natural Resources	255,048	255,048	0
Other Operations	969,520	1,442,385	472,865
Interest on Debt	18,000	18,000	0
Capital Projects	630,370	630,370	0
_			
Total	\$ 30,157,131 \$	34,526,683 \$	4,369,552

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

Final budget compared to actual results of the General Fund.

Actual revenue was \$88,679 more than anticipated. The most significant factors affecting revenue were Local Taxes revenue exceeding budget by \$1,070,886 and negative budget variances for State and Federal revenues of \$886,526 and \$548,769 respectively. At the close of the fiscal year, actual expenditures and encumbrances were \$4,494,067 less than budgetary estimates. Expenditures in the each of following functions were held below appropriations by amounts in excess of \$300,000:

- \$1,274,143 in Public Safety,
- \$904,438 in General Government,
- \$630,370 in Capital Projects,
- \$470,818 in Public Health and Welfare,
- \$439,468 in Other Operations
- \$357,865 in Administration of Justice, and
- \$342,753 in Finance

Exhibit C-5 provides additional details on actual revenue and expenditure variances from amended budgets.

Proprietary Fund

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

Net Position of Internal Service Fund

	 Proprietary Fund					
		2022		2021		
Employee Health Insurance Fund	\$;	1,639,403	\$	1,193,059		

Net position increased by \$446,344. The proprietary fund financial statements are included 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, 2022 totals \$43,665,037 (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 decrease in capital assets for the current fiscal year was \$256,171, or approximately 0.6%.

Anderson County's Capital Assets (net of depreciation)

	Governmental Activities								
		2022		2021					
Land	\$	2,470,802	\$	2,470,802					
Construction in Progress		38,159		8,081,208					
Buildings and Improvements		29,458,089		21,513,739					
Other Capital Assets		6,993,443		6,916,122					
Infrastructure		4,704,544		4,939,337					
Total	\$	43,665,037	\$	43,921,208					

Long-term Debt and Lease Obligations. At the end of the 2022 fiscal year, Anderson County Government had total debt and lease obligations outstanding of \$49,263,935. All debt is backed by the full faith and credit of the county government.

Anderson County's Outstanding Debt and Lease Obligations

	Governmental Activities								
		2022							
Notes Payable	\$	2,952	\$	744,602					
Other Loans Payable		6,445,000		7,654,000					
Bonds Payable		42,640,000		45,525,000					
Lease Payable		175,983		275,415					
Total	\$	49,263,935	\$	54,199,017					

Anderson County's total debt and lease obligations decreased \$4,935,082, or approximately 9.1%, during the current fiscal year.

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 August 2021.

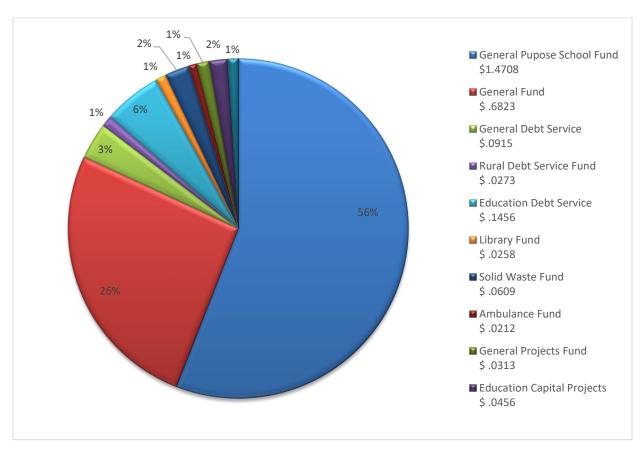
ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Statistical Section of this Annual Comprehensive Financial Report provides information and illustrates trends 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 a reduction in General Revenue.
- Table 3 reflects continued improvement in the Government Activities Tax Revenue by Source.
- Table 4 reflects stable to improving 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 2022 as compared to 2013.
- The remaining statistical tables deal with debt capacity, demographic, economic, and
 operating information and data. These tables provide additional insight to the readers
 and users of the county's 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.



Please note that the revenue generated from the portion of 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

Anderson County, Tennessee Statement of Net Position June 30, 2022

				Component Units					
		Primary	·	Anderson		Emergency			
		Government		County		Communi-			
		Governmental		School		cations			
		Activities	_	Department		District			
ASSETS									
Cash	\$	1,928,466	\$	2,441,949	\$	1,335,295			
Equity in Pooled Cash and Investments		33,136,653		21,552,446		0			
Inventories		77,670		144,351		0			
Accounts Receivable		3,210,861		7,672		0			
Allowance for Uncollectible		(1,884,886)		0		0			
Due from Other Governments		1,563,696		6,002,630		0			
Due from Primary Government		0		9,612		0			
Due from Component Units		257,301		0		0			
Property Taxes Receivable		21,693,146		17,991,702		0			
Allowance for Uncollectible Property Taxes		(546,626)		(453,064)		0			
Prepaid Items		8,775		0		22,206			
Other Current Assets		0		12,225		0			
Restricted Assets:				,					
Amounts Accumulated for Pension Benefits		0		717,224		0			
Net Pension Asset - Agent Plan		8,948,552		5,148,095		118,353			
Net Pension Asset - Teacher Retirement Plan		0		674,946		0			
Net Pension Asset - Teacher Legacy Pension Plan		0		30,266,434		0			
Capital Assets:									
Assets Not Depreciated:									
Land		2,470,802		865,214		0			
Construction in Progress		38,159		1,737,358		367,982			
Assets Net of Accumulated Depreciation/Amortization:									
Buildings and Improvements		29,458,089		48,600,894		0			
Infrastructure		4,704,544		0		0			
Other Capital Assets		6,993,443		2,560,826		430,651			
Intangible Right-to-use Assets		0		161,450		0			
Total Assets	\$	112,058,645	\$	138,441,964	\$	2,274,487			
DEFERRED OUTFLOWS OF RESOURCES									
Deferred Charge on Refunding	\$	365,167	\$	0	\$	0			
Pension Changes in Experience	Ψ	358,162	Ψ	319,505	*	51,335			
Pension Changes in Assumptions		4,045,170		10,657,316		14,392			
Pension Changes in Proportionate Share		1,010,110		92,061		0			
Pension Contributions After Measurement Date		757,327		3,037,345		10,477			
OPEB Changes in Experience		22,952		391,329		0			
OPEB Changes in Assumptions		61,356		1,544,029		0			
OPEB Changes in Proportionate Share		01,550		203,958		0			
OPEB Contributions After Measurement Date		0		319,724		0			
Total Deferred Outflows of Resources	\$	5,610,134	\$	16,565,267	\$	76,204			
TOTAL DETELLED CHILDWS OF INCOUNTED	φ	0,010,104	Ψ	10,000,401	Ψ	10,404			

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

			Component Units				
		Primary		Anderson		Emergency	
		Government		County		Communi-	
	_	Governmental		School		cations	
		Activities		Department		District	
LIABILITIES							
Accounts Payable	\$	932,476	\$	1,677,869	\$	9,650	
Accrued Payroll		519,951		1,397		0	
Accrued Interest Payable		267,561		0		0	
Payroll Deductions Payable		53,042		933,768		0	
Contracts Payable		30,751		665,614		0	
Retainage Payable		1,908		0		0	
Due to Primary Government		0		257,301		0	
Due to Component Units		9,612		0		0	
Due to State of Tennessee		2,956		227		0	
Due to Other Governments		6,641,197		0		0	
Other Current Liabilities		170,310		1,849		0	
Customer Deposits Payable Cash Bonds		29,852 $30,000$		0		0	
Noncurrent Liabilities:		50,000		U		U	
Due Within One Year - Leases		113,518		0		0	
Due Within One Year - Debt		3,492,952		0		0	
Due Within One Year - Other		785,089		565,793		0	
Due in More than One Year - Leases		62,465		0		0	
Due in More than One Year - Debt		49,814,086		0		0	
Due in More than One Year - Other		500,330		6,979,379		0	
Total Liabilities	\$	63,458,056	\$	11,083,197	\$	9,650	
		, ,		, , , , , , , , , , , , , , , , , , , ,			
DEFERRED INFLOWS OF RESOURCES							
Deferred Current Property Taxes	\$	20,637,204	\$	17,110,351	\$	0	
Deferred Credit on Refunding	,	279,541	•	0	•	0	
Pension Changes in Experience		246,427		2,789,590		0	
Pension Changes in Investment Earnings		7,876,970		29,056,937		27,850	
Pension Changes in Proportionate Share		0		43,011		0	
OPEB Changes in Experience		38,237		646,356		0	
OPEB Changes in Assumptions		77,561		370,612		0	
OPEB Changes in Proportionate Share		0		97,627		0	
Total Deferred Inflows of Resources	\$	29,155,940	\$	50,114,484	\$	27,850	
NET POSITION							
Net Investment in Capital Assets	\$	21,862,495	\$	53,925,742	\$	798,633	
Restricted for:	Ψ	21,002,400	Ψ	00,020,142	Ψ	100,000	
General Government		283,405		0		0	
Finance		31,811		0		0	
Administration of Justice		422,699		0		0	
Public Safety		210,969		0		0	
Public Health and Welfare		1,029,962		0		0	
Social, Cultural, and Recreational Services		994,697		0		0	
Highway/Public Works		5,017,268		0		0	
Debt Service		40,363		0		0	
Capital Projects		306,619		528,661		0	
Education		0		6,527,888		0	
Pensions		8,948,552		36,806,699		118,353	
Unrestricted		(14,094,057)		(3,979,440)		1,396,205	
Total Net Position	\$	25,054,783	\$	93,809,550	\$	2,313,191	

Anderson County, Tennessee Statement of Activities For the Year Ended June 30, 2022

					Net (Expense) Revenue and Changes in Net Position					
					Primary Component Units			its		
			Program Revenu	es	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 \$	7,044,697 \$	1,150,088	\$ 1,002,567	\$ 0	\$ (4,892,042)	\$	0	\$	0	
Finance	3,128,175	3,126,539	0	0	(1,636)		0	,	0	
Administration of Justice	3,304,519	1,580,067	451,499	0	(1,272,953)		0		0	
Public Safety	14,839,019	1,496,673	793,647	24,901	(12,523,798)		0		0	
Public Health and Welfare	9,505,014	6,129,479	257,650	76,336	(3,041,549)		0		0	
Social, Cultural, and Recreational Services	878,430	704,111	115,429	340	(58,550)		0		0	
Agriculture and Natural Resources	236,994	0	0	0	(236,994)		0		0	
Highways	5,698,212	169,345	2,926,715	662,504	(1,939,648)		0		0	
Debt Service:										
Interest on Long-term Debt	1,642,154	0	0	0	(1,642,154)		0		0	
Total Primary Government <u>\$</u>	3 46,277,214 \$	14,356,302	\$ 5,547,507	\$ 764,081	\$ (25,609,324)	\$	0	\$	0	
					_					
Component Units:		000.011	A 20 100 F00	4 400 001		•	(FO 40 F 04 O)	Φ		
Anderson County School Department \$	5 75,978,050 \$					\$	(53,497,212)	\$	0	
Emergency Communications District	617,409	622,348	0	0	0		0		4,939	
Total Component Units <u>\$</u>	76,595,459 \$	1,244,659	\$ 20,429,566	\$ 1,428,961	\$ 0	\$	(53,497,212)	\$	4,939	

Exhibit B

Anderson County, Tennessee Statement of Activities (Cont.)

			Net (Expense) Revenue and Changes in Net Position					
			Primary			Component Units		
	Program Revenues Govern					Anderson		Emergency
Operating Capital			Total		County		Communi-	
Charges for	Grants and	Grants and	(Governmental		School		cations
Services	Contributions	Contributions		Activities		Department		District
			\$	16 856 451	\$	18 177 591	\$	0
			Ψ	, ,	Ψ	0	Ψ	0
				, ,		0		0
				,		12.888.928		0
				612,705		0		0
				307,069		0		0
				1,518,029		0		0
				193,828		0		0
				145,813		0		0
				51,541		0		0
				6,916		2,748		0
ns				4,710,914		36,391,226		0
				15,427		9,612		6,851
				13,401		100,657		0
			\$	32,024,080	\$	67,570,762	\$	6,851
			\$	6 414 756	\$	14 073 550	\$	11,790
			Ψ	-, ,	Ψ	, ,	Ψ	2,301,401
				0		74,629		0
			\$	25 054 783	\$	93 809 550	\$	2,313,191
r	0	Charges for Grants and Services Contributions	Charges for Grants and Grants and Services Contributions Contributions	Program Revenues Operating Capital Charges for Grants and Grants and Services Contributions Contributions \$\$\$	Primary Government Total Government Services Capital Grants and Contributions Capital Government Activities \$ 16,856,451 3,891,973 625,685 3,074,328 612,705 307,069 1,518,029 193,828 145,813 51,541 6,916 4,710,914 15,427 13,401 \$ 32,024,080 \$ 6,414,756 18,640,027 0	Primary Government Total Government Services Capital Contributions Contributions Capital Government Activities Services Services	Primary Componer Anderson Charges for Services Contributions Contr	Program Revenues

Anderson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2022

	_		Major Fu		Nonmajor Funds		
ASSETS	_	General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
ASSE15							
Cash Equity in Pooled Cash and Investments Inventories Accounts Receivable Allowance for Uncollectibles	\$	92,064 \$ 18,021,641 0 172,631 0	0 \$ 876,347 0 2,795,770 (1,884,886)	$\begin{array}{c} 0 & \$ \\ 6,641,768 & \\ 0 & \\ 61 & \\ 0 & \\ \end{array}$	0 \$ $4,394,331$ $77,670$ $17,797$ 0	55,476 § 3,202,566 0 224,602 0	33,136,653 77,670 3,210,861 (1,884,886)
Due from Other Governments Due from Other Funds Due from Component Units Property Taxes Receivable Allowance for Uncollectible Property Taxes Prepaid Items		794,364 73,414 81,318 14,245,227 (358,721) 8,750	$ \begin{array}{c} 0 \\ 498 \\ 0 \\ 442,619 \\ (11,146) \\ 0 \end{array} $	0 0 0 0 0	748,792 2,494 0 555,362 (13,985) 0	20,540 1,326 0 6,449,938 (162,774) 0	1,563,696 77,732 81,318 21,693,146 (546,626) 8,750
Total Assets	\$	33,130,688 \$	2,219,202 \$	6,641,829 \$	5,782,461 \$	9,791,674	57,565,854
LIABILITIES							
Accounts Payable Accrued Payroll Payroll Deductions Payable Contracts Payable Retainage Payable Due to Other Funds Due to Component Units Due to Other Governments	\$	446,196 \$ 416,605 40,461 30,751 1,908 0 0	94,543 \$ 56,933 7,867 0 0 0 0	0 \$ 0 0 0 0 0 0 0 0 0 6,641,197	37,554 \$ 27,708 2,637 0 0 0 0	314,152 \$ 18,705 1,734 0 0 77,732 9,612	519,951 52,699 30,751 1,908 77,732 9,612 6,641,197
Other Current Liabilities Current Liabilities Payable From Restricted Assets		$33,000 \\ 29,852$	0 0	0	0	0 0	33,000 $29,852$

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

	Major Funds							N	Nonmajor Funds	
	_	General	Ambular Service		Special Purpose		Highway / Public Works		Other Govern- mental Funds	Total Governmental Funds
LIABILITIES (Cont.)										
Sales Tax Cash Bonds Health Insurance Payments	\$	2,956 30,000 343	\$	0 \$ 0 0	S 0 0 0)	0 0 0	\$	0 \$ 0 0	30,000 343
Total Liabilities	\$	1,032,072	\$ 159,5	43 \$	6,641,197	\$	67,899	\$	421,935 \$	8,322,446
DEFERRED INFLOWS OF RESOURCES										
Deferred Current Property Taxes	\$	13,547,402	\$ 420,9	37 \$	3 0	\$	528,157	\$	6,140,708 \$	20,637,204
Deferred Delinquent Property Taxes		247,922	7,7	04	C)	9,665		109,092	374,383
Other Deferred/Unavailable Revenue		251,528	500,7	54	C)	356,795		0	1,109,077
Total Deferred Inflows of Resources	\$	14,046,852	\$ 929,3	95 \$	3 0	\$	894,617	\$	6,249,800 \$	22,120,664
FUND BALANCES										
Nonspendable:										
Inventory	\$	0	\$	0 \$	3 0	\$	77,670	\$	0 \$	77,670
Prepaid Items		8,750		0	C)	0		0	8,750
Restricted:										
Restricted for General Government		282,773		0	C		0		0	282,773
Restricted for General Government - 2021 American Rescue Plan		0		0	632		0		0	632
Restricted for Finance		31,811		0	C		0		0	31,811
Restricted for Administration of Justice		422,699		0	C		0		0	422,699
Restricted for Public Safety		49,075		0	C		0		161,894	210,969
Restricted for Public Health and Welfare		233,451	385,8		C		0		363,514	982,833
Restricted for Social, Cultural, and Recreational Services		0		0	0		0		988,300	988,300
Restricted for Highways/Public Works		0		0	C)	4,742,275		0	4,742,275

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

			Major Fu		Nonmajor Funds		
FUND BALANCES (Cont.)	_	General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)							
Restricted (Cont.):							
Restricted for Capital Outlay	\$	169,884 \$	0 \$	0 \$	0 \$	125,360 \$	295,244
Restricted for Debt Service		0	0	0	0	739,783	739,783
Committed:						,	,
Committed for General Government		64,891	0	0	0	0	64,891
Committed for Finance		124,770	0	0	0	0	124,770
Committed for Public Safety		135,813	0	0	0	8,556	144,369
Committed for Public Health and Welfare		1,865	744,596	0	0	1,821	748,282
Committed for Social, Cultural, and Recreational Services		22,785	0	0	0	74,054	96,839
Committed for Capital Outlay		0	0	0	0	73,010	73,010
Committed for Debt Service		0	0	0	0	583,647	583,647
Committed for Capital Projects		1,042,441	0	0	0	0	1,042,441
Committed for Other Purposes		548,161	0	0	0	0	548,161
Assigned:		·					,
Assigned for General Government		422,565	0	0	0	0	422,565
Assigned for Finance		49,041	0	0	0	0	49,041
Assigned for Administration of Justice		7,220	0	0	0	0	7,220
Assigned for Public Safety		104,882	0	0	0	0	104,882
Assigned for Public Health and Welfare		50,000	0	0	0	0	50,000
Assigned for Social, Cultural, and Recreational Services		4,562	0	0	0	0	4,562
Assigned for Capital Projects		3,026,060	0	0	0	0	3,026,060
Unassigned		11,248,265	0	0	0	0	11,248,265
Total Fund Balances	\$	18,051,764 \$	1,130,464 \$	632 \$	4,819,945 \$	3,119,939 \$	27,122,744
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	33,130,688 \$	2,219,202 \$	6,641,829 \$	5,782,461 \$	9,791,674 \$	57,565,854

Anderson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2022

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)		\$ 27,122,744
(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: infrastructure net of accumulated depreciation Add: other capital assets net of accumulated depreciation	\$ 2,470,802 38,159 29,422,296 4,704,544 6,993,443	43,629,244
(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. Add: capital assets Add: current assets Less: liabilities	\$ 35,793 1,780,951 (177,341)	1,639,403
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. Less: notes payable Less: other loans payable Less: bonds payable Less: leases payable Add: deferred charge on refunding Less: deferred credit on refunding Add: debt to be contributed by the school department Less: unamortized premium on debt Less: net OPEB liability Less: compensated absences payable Less: accrued interest on bonds, notes, and other loans	\$ (2,952) (6,445,000) (42,640,000) (175,983) 365,167 (279,541) 175,983 (4,219,086) (459,010) (826,409) (267,561)	(54,774,392)
(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. Add: deferred outflows of resources related to pensions Less: deferred inflows of resources related to OPEB Less: deferred inflows of resources related to OPEB	\$ 5,160,659 (8,123,397) 84,308 (115,798)	(2,994,228)
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		8,948,552
(6) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		 1,483,460
Net position of governmental activities (Exhibit A)		\$ 25,054,783

Anderson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

		Major	Funds		Nonmajor Funds	
	General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
Revenues						
Local Taxes	\$ 20,870,996 \$	427,867	\$ 0 \$	1,827,682	\$ 7,031,628	\$ 30,158,173
Licenses and Permits	373,278	0	0	0	143,177	516,455
Fines, Forfeitures, and Penalties	337,258	0	0	0	32,501	369,759
Charges for Current Services	761,660	5,141,113	0	0	665,798	6,568,571
Other Local Revenues	658,385	4,975	632	179,203	13,832	857,027
Fees Received From County Officials	4,752,834	0	0	0	0	4,752,834
State of Tennessee	3,018,695	0	0	3,475,111	63,215	6,557,021
Federal Government	689,430	297,012	834,841	749	35,276	1,857,308
Other Governments and Citizens Groups	229,892	19,114	0	1,800	1,300,008	1,550,814
Total Revenues	\$ 31,692,428 \$	5,890,081	\$ 835,473 \$	5,484,545	\$ 9,285,435	\$ 53,187,962
Expenditures						
Current:						
General Government	\$ 5,509,111 \$	0 8	\$ 0 \$	0	\$ 0	\$ 5,509,111
Finance	3,335,980	0	0	0	63	3,336,043
Administration of Justice	3,503,826	0	0	0	471	3,504,297
Public Safety	15,246,586	0	0	0	40,322	15,286,908
Public Health and Welfare	1,179,388	6,466,767	0	0	1,819,607	9,465,762
Social, Cultural, and Recreational Services	128,547	0	0	0	836,453	965,000
Agriculture and Natural Resources	238,475	0	0	0	0	238,475
Other Operations	1,021,189	0	834,841	0	633,719	2,489,749
Highways	0	0	0	5,825,313	0	5,825,313
Debt Service:						
Principal on Debt	0	0	0	0	4,935,082	4,935,082
Interest on Debt	0	0	0	0	2,043,869	2,043,869
Other Debt Service	0	0	0	0	87,281	87,281

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

			Major Fu		Nonmajor Funds		
	_		Wajor i c	inas		Other	
		General	Ambulance Service	Special Purpose	Highway / Public Works	Govern- mental Funds	Total Governmental Funds
Expenditures (Cont.)							
Capital Projects	\$	0 \$	0 \$	0 \$	0 \$	990,857 \$	990,857
Total Expenditures	\$	30,163,102 \$	6,466,767 \$	834,841 \$	5,825,313 \$	11,387,724 \$	54,677,747
Excess (Deficiency) of Revenues							
Over Expenditures	\$	1,529,326 \$	(576,686) \$	632 \$	(340,768) \$	(2,102,289) \$	(1,489,785)
Other Financing Sources (Uses)							
Proceeds from Sale of Capital Assets	\$	9,289 \$	0 \$	0 \$	0 \$	0 \$	9,289
Insurance Recovery		88,690	0	0	0	0	88,690
Transfers In		0	390,000	0	0	218,758	608,758
Transfers Out		(608,758)	0	0	0	0	(608,758)
Total Other Financing Sources (Uses)	\$	(510,779) \$	390,000 \$	0 \$	0 \$	218,758 \$	97,979
Net Change in Fund Balances	\$	1,018,547 \$	(186,686) \$	632 \$	(340,768) \$	(1,883,531) \$	(1,391,806)
Fund Balance, July 1, 2021	<u> </u>	17,033,217	1,317,150	0	5,160,713	5,003,470	28,514,550
Fund Balance, June 30, 2022	\$	18,051,764 \$	1,130,464 \$	632 \$	4,819,945 \$	3,119,939 \$	27,122,744

Anderson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2022

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

0	f activities (Exhibit B) are different because:			
N	let change in fund balances - total governmental funds (Exhibit C-3)		\$	(1,391,806)
(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 Less: current-year depreciation expense Add: current year depreciation expense included in internal service fund	\$ 2,310,822 (2,561,422)		(0.47.001)
	operations - item (6) below	2,619		(247,981)
(:	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			(5,571)
(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, 2022 Less: deferred delinquent property taxes and other deferred June 30, 2021	\$ 1,483,460 (1,880,166)		(396,706)
(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 treatment of long-term debt and related items. Add: principal payments on notes Add: principal payments on other loans Add: principal payments on bonds Add: principal payments on leases Add: change in unamortized premium on debt issuances Less: contributions from the school department for leases Less: change in deferred charge on refunding Add: change in deferred credit on refunding	\$ 741,650 1,209,000 2,885,000 99,432 447,681 (99,432) (35,469) 52,560		5,300,422
((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 compensated absences payable Change in claims and judgments payable	$\begin{array}{c} \$ & 24,224 \\ 76,642 \\ 5,830,802 \\ 3,255,876 \\ (7,585,822) \\ 4,931 \\ (71,651) \\ (64,948) \\ 1,240,000 \end{array}$		2,710,054
(3) 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.			446,344
			_	0.414.550

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

Change in net position of governmental activities (Exhibit B)

\$ 6,414,756

Anderson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2022

	Actual (GAAP	Less: Encumbrances	Add: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted A	Amounts	Variance with Final Budget - Positive
	Basis)	7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)
				•	-		
Revenues							
Local Taxes \$, ,	•	\$ 0 \$	20,870,996 \$	19,800,110 \$, , ,	1,070,886
Licenses and Permits	373,278	0	0	373,278	340,850	340,850	32,428
Fines, Forfeitures, and Penalties	337,258	0	0	337,258	362,750	370,497	(33,239)
Charges for Current Services	761,660	0	0	761,660	627,650	659,594	102,066
Other Local Revenues	658,385	0	0	658,385	712,782	740,162	(81,777)
Fees Received From County Officials	4,752,834	0	0	4,752,834	4,300,000	4,415,166	337,668
State of Tennessee	3,018,695	0	0	3,018,695	3,036,138	3,905,221	(886, 526)
Federal Government	689,430	0	0	689,430	983,750	1,238,199	(548,769)
Other Governments and Citizens Groups	229,892	0	0	229,892	113,500	133,950	95,942
Total Revenues <u>\$</u>	31,692,428	\$ 0	\$ 0 \$	31,692,428 \$	30,277,530 \$	31,603,749 \$	88,679
Expenditures General Government							
County Commission \$, ,	•	\$ 0 \$	1,648,396 \$	313,607 \$, , ,	11,726
Board of Equalization	2,978	0	0	2,978	14,488	14,488	11,510
Other Boards and Committees	408,681	0	292,390	701,071	301,772	735,222	34,151
County Mayor/Executive	213,039	0	0	213,039	230,554	231,804	18,765
Personnel Office	226,639	0	0	226,639	235,888	235,888	9,249
County Attorney	432,759	(2,000)	0	430,759	408,198	449,121	18,362
Election Commission	389,152	0	0	389,152	460,993	463,493	74,341
Register of Deeds	377,592	0	0	377,592	384,868	427,990	50,398
Planning	342,813	(90,344)	0	252,469	275,742	292,949	40,480
Building	24,258	0	3,650	27,908	41,044	41,044	13,136
County Buildings	662,625	(5,640)	58,265	$715,\!250$	928,107	951,707	236,457
Other General Administration	732,071	(283,812)	0	448,259	441,450	822,267	374,008
Preservation of Records	48,108	(5,240)	0	42,868	54,723	54,723	11,855
<u>Finance</u>							
Accounting and Budgeting	557,412	0	33,864	591,276	618,814	671,980	80,704
Purchasing	187,421	0	0	187,421	220,781	220,781	33,360
Property Assessor's Office	648,368	0	15,177	663,545	716,043	733,243	69,698

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

		Actual (GAAP	Less: Encumbrances	Add: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted A	Amounts	Variance with Final Budget - Positive	
		Basis)	7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)	
Expenditures (Cont.) Finance (Cont.)		,			,				
County Trustee's Office	\$	642,830	\$ 0 :	\$ 0 \$	642,830 \$	689,860 \$	712,638 \$	69,808	
County Clerk's Office	т	871,784	0	0	871.784	874,743	947,764	75,980	
Data Processing		428,165	0	0	428,165	412,096	441,368	13,203	
Administration of Justice		-,			-,	,	,	-,	
Circuit Court		1,205,482	0	7,220	1,212,702	1,232,812	1,285,386	72,684	
Criminal Court		796	0	0	796	1,550	1,550	754	
General Sessions Judge		545,232	0	0	545,232	571,845	571,845	26,613	
Drug Court		70,857	0	0	70,857	78,750	80,497	9,640	
Chancery Court		496,955	0	0	496,955	526,078	526,078	29,123	
Juvenile Court		636,726	0	0	636,726	711,264	720,176	83,450	
District Attorney General		340,865	0	0	340,865	382,038	411,018	70,153	
Office of Public Defender		37,100	0	0	37,100	40,895	40,895	3,795	
Judicial Commissioners		377	0	0	377	2,154	2,154	1,777	
Probate Court		2,146	0	0	2,146	3,500	3,500	1,354	
Other Administration of Justice		113,245	0	0	113,245	135,506	141,006	27,761	
Courtroom Security		27,539	(2,244)	0	25,295	30,400	49,812	24,517	
Victim Assistance Programs		26,506	0	0	26,506	26,750	32,750	6,244	
Public Safety									
Sheriff's Department		6,366,749	0	0	6,366,749	6,112,194	6,824,094	457,345	
Jail		6,384,612	0	97,382	6,481,994	6,576,299	6,793,338	311,344	
Correctional Incentive Program Improvements		74,767	0	0	74,767	94,986	94,986	20,219	
Commissary		14,568	0	0	14,568	35,000	35,000	20,432	
Civil Defense		832,311	(235,444)	0	596,867	705,202	867,637	270,770	
Rescue Squad		27,500	0	0	27,500	27,500	27,500	0	
Other Emergency Management		711,814	0	0	711,814	858,149	858,149	146,335	
County Coroner/Medical Examiner		400,000	0	0	400,000	400,000	400,000	0	
Other Public Safety		434,265	0	0	434,265	481,963	481,963	47,698	
Public Health and Welfare		157 107	0	^	155 105	0FF 000	997 740	990 491	
Local Health Center		157,127	0	0	157,127	257,820	387,548	230,421	

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

		Actual (GAAP	Less: Encumbrances	Add: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted A	ımounts	Variance with Final Budget - Positive
		Basis)	7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)
Expenditures (Cont.)								
Public Health and Welfare (Cont.)								
Rabies and Animal Control	\$	284,088	\$ 0	\$ 0 \$	284,088 \$	284,510 \$	310,754 \$	26,666
Dental Health Program	•	399,136	0	0	399,136	421,018	421,018	21,882
Other Local Health Services		215,551	0	0	215,551	407,400	407,400	191,849
Appropriation to State		123,486	0	0	123,486	123,486	123,486	0
Social, Cultural, and Recreational Services					•			
Senior Citizens Assistance		125,547	0	4,562	130,109	128,353	169,748	39,639
Parks and Fair Boards		3,000	0	0	3,000	3,000	3,000	0
Agriculture and Natural Resources								
Agricultural Extension Service		174,946	0	0	174,946	175,000	175,000	54
Soil Conservation		38,017	0	0	38,017	44,938	44,938	6,921
Storm Water Management		25,512	0	0	25,512	35,110	35,110	9,598
Other Operations								
Industrial Development		176,072	0	0	176,072	162,000	578,703	402,631
Veterans' Services		100,476	0	0	100,476	110,107	110,107	9,631
Other Charges		506,179	0	0	506,179	486,600	511,600	5,421
COVID-19 Grant #2		20,227	(18,272)	0	1,955	0	23,078	21,123
Miscellaneous		218,235	0	0	218,235	210,813	218,897	662
<u>Interest on Debt</u>								
General Government		0	0	0	0	18,000	18,000	18,000
Capital Projects								
Public Utility Projects		0	0	0	0	630,370	630,370	630,370
Total Expenditures	\$	30,163,102	\$ (642,996)	\$ 512,510 \$	30,032,616 \$	30,157,131 \$	34,526,683 \$	4,494,067
Excess (Deficiency) of Revenues								
Over Expenditures	\$	1,529,326	\$ 642,996	\$ (512,510) \$	1,659,812 \$	120,399 \$	(2,922,934) \$	4,582,746
Other Financing Sources (Uses)								
Proceeds from Sale of Capital Assets	\$	9,289	\$ 0	\$ 0 \$	9,289 \$	0 \$	0 \$	9,289
Insurance Recovery	ф	88,690	0	φ 0 φ 0	88,690	0	73,016	15,674
insurance incovery		00,000	U	U	00,000	U	10,010	10,014

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

		Actual (GAAP	Less: Encumbrances	Add: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted A	mounts	Variance with Final Budget - Positive
		Basis)	7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)
Other Financing Sources (Uses) (Cont.) Transfers Out Total Other Financing Sources	<u>\$</u>	(608,758) \$ (510,779) \$			() +	0 \$ 0 \$	(702,876) \$ (629,860) \$	94,118 119,081
Net Change in Fund Balance Fund Balance, July 1, 2021	\$	1,018,547 \$ 17,033,217	642,996 (642,996)	\$ (512,510) \$ 0	1,149,033 \$ 16,390,221	120,399 \$ 5,991,858	(3,552,794) \$ 5,991,858	4,701,827 10,398,363
Fund Balance, June 30, 2022	\$	18,051,764 \$	0	\$ (512,510) \$	17,539,254 \$	6,112,257 \$	2,439,064 \$	15,100,190

Exhibit C-6

Anderson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 2022

		Actual	Add:	Actual Revenues/ Expenditures	D 1 / 14		Variance with Final Budget -
		(GAAP	Encumbrances	(Budgetary	Budgeted A		Positive
		Basis)	6/30/2022	Basis)	Original	Final	(Negative)
Revenues							
Local Taxes	\$	427,867	\$ 0 \$	3 427,867 \$	408,562 \$	408,562 \$	19,305
Charges for Current Services	Ψ	5,141,113	0	5,141,113	5,413,500	5,413,500	(272,387)
Other Local Revenues		4,975	0	4,975	1,500	1,500	3,475
Federal Government		297,012	0	297,012	405,000	405,000	(107,988)
Other Governments and Citizens Groups		19,114	0	19,114	0	19,114	0
Total Revenues	\$	5,890,081			6,228,562 \$	6,247,676 \$	(357,595)
Expenditures Public Health and Welfare Ambulance/Emergency Medical Services Total Expenditures	<u>\$</u> \$	6,466,767 6,466,767	<u>' </u>		6,189,555 \$ 6,189,555 \$	7,020,222 \$ 7,020,222 \$	167,587 167,587
Excess (Deficiency) of Revenues							
Over Expenditures	\$	(576,686)	\$ (385,868) \$	(962,554) \$	39,007 \$	(772,546) \$	(190,008)
Other Financing Sources (Uses) Insurance Recovery Transfers In	\$	0 390,000	\$ 0 \$	390,000 \$	0 \$ 0	8,989 \$ 390,000	(8,989) 0
Total Other Financing Sources	\$	390,000	\$ 0 \$	390,000 \$	0 \$	398,989 \$	(8,989)
Net Change in Fund Balance Fund Balance, July 1, 2021	\$	(186,686) 1,317,150	\$ (385,868) \$ 0	3 (572,554) \$ 1,317,150	39,007 \$ 710,562	(373,557) \$ 710,562	(198,997) 606,588
Fund Balance, June 30, 2022	\$	1,130,464	\$ (385,868) \$	3 744,596 \$	749,569 \$	337,005 \$	407,591

Exhibit C-7

Anderson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Special Purpose Fund
For the Year Ended June 30, 2022

		Actual (GAAP Basis)	E	Add: Incumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	_	Budgeted A	amounts Final	Variance with Final Budget - Positive (Negative)
Revenues									
Other Local Revenues	\$	632	\$	0 \$	632	\$	0 \$	0 \$	632
Federal Government		834,841		0	834,841		0	7,476,037	(6,641,196)
Total Revenues	\$	835,473	\$	0 \$	835,473	\$	0 \$	7,476,037 \$	(6,640,564)
Expenditures Other Operations American Rescue Plan Act Grant #6 Capital Projects American Rescue Plan Act Grant #1	\$	834,841	\$	0 \$	8 834,841 107,183	\$	0 \$	7,253,226 \$ 222,811	6,418,385 115,628
Total Expenditures	•	834,841	Ф	107,183 \$		Ф	0 \$	7,476,037 \$	6,534,013
Excess (Deficiency) of Revenues Over Expenditures	\$	632		(107,183) \$		•	0 \$	0 \$	(106,551)
Net Change in Fund Balance	\$	632	\$	(107,183) \$	(106,551)	\$	0 \$	0 \$	(106,551)
Fund Balance, July 1, 2021	·	0		0	0		0	0	0
Fund Balance, June 30, 2022	\$	632	\$	(107,183) \$	(106,551)	\$	0 \$	0 \$	(106,551)

Exhibit C-8

Anderson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2022

		Actual (GAAP	Add: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted A	mounts	Variance with Final Budget - Positive
		Basis)	6/30/2022	Basis)	Original	Final	(Negative)
_							
Revenues	Φ.	1 00 = 000	ф о ф	1 00 5 000 A	1 *00 0*# A	1 7 10 0 7 7 4	201 82
Local Taxes	\$	1,827,682		, , ,	1,500,057 \$	1,546,057 \$	281,625
Other Local Revenues		179,203	0	179,203	190,000	190,000	(10,797)
State of Tennessee		3,475,111	0	3,475,111	2,504,000	2,504,000	971,111
Federal Government		749	0	749	0	0	749
Other Governments and Citizens Groups		1,800	0	1,800	0	0	1,800
Total Revenues	\$	5,484,545	\$ 0 \$	5,484,545 \$	4,194,057 \$	4,240,057 \$	1,244,488
Expenditures							
<u>Highways</u>				222222	000 000 #	00 = = 00	00.04
Administration	\$	236,093		, ,	303,238 \$	305,738 \$	69,645
Highway and Bridge Maintenance		4,332,014	0	4,332,014	2,074,048	5,166,090	834,076
Operation and Maintenance of Equipment		674,845	0	674,845	818,117	1,143,117	$468,\!272$
Other Charges		259,023	0	259,023	251,944	271,944	12,921
Capital Outlay		323,338	177,316	500,654	763,057	1,612,015	1,111,361
Total Expenditures	\$	5,825,313	\$ 177,316 \$	6,002,629 \$	4,210,404 \$	8,498,904 \$	2,496,275
Excess (Deficiency) of Revenues							
Over Expenditures	\$	(340,768)	\$ (177,316) \$	(518,084) \$	(16,347) \$	(4,258,847) \$	3,740,763
Net Change in Fund Balance	\$	(340,768)	\$ (177,316) \$	(518,084) \$	(16,347) \$	(4,258,847) \$	3,740,763
Fund Balance, July 1, 2021	Ψ	5,160,713	φ (177,510) φ (1	5,160,713	4,258,847	4,258,847	901,866
r und Dalance, odly 1, 2021		0,100,710	0	0,100,710	4,200,047	4,200,047	501,000
Fund Balance, June 30, 2022	\$	4,819,945	\$ (177,316) \$	4,642,629 \$	4,242,500 \$	0 \$	4,642,629

Exhibit D-1

Anderson County, Tennessee Statement of Net Position Proprietary Fund June 30, 2022

ASSETS	Government Activities Internal Serv Fund Employee Health Insurance Fund		
Current Assets: Cash Prepaid Items	\$	1,780,926 25	
Total Current Assets	\$	1,780,951	
Noncurrent Assets: Capital Assets: Assets Net of Accumulated Depreciation: Buildings and Improvements Total Noncurrent Assets Total Assets	\$ \$ \$	35,793 35,793 1,816,744	
<u>LIABILITIES</u>			
Current Liabilities: Accounts Payable Other Current Liabilities Total Liabilities	\$	40,031 137,310 177,341	
NET POSITION			
Net Investment in Capital Assets Unrestricted	\$	35,793 1,603,610	
Total Net Position	\$	1,639,403	

Exhibit D-2

Anderson County, Tennessee

Statement of Revenues, Expenses, and Changes

 $\underline{in\ Net\ Position}$

Proprietary Fund

For the Year Ended June 30, 2022

	Inte	Activities - ernal Service Fund Employee Health Insurance Fund
Operating Revenues		
Charges for Services	\$	$4,\!375,\!657$
Total Operating Revenues	\$	$4,\!375,\!657$
Operating Expenses		
Communication	\$	1,091
Other Contracted Services		361,978
Payments to Retirees		9,600
Depreciation		2,619
Other Charges		11,078
Medical and Dental Services		3,190,567
Excess Risk Insurance		352,526
Total Operating Expenses	<u>\$</u> \$	3,929,459
Operating Income (Loss)	\$	446,198
Nonoperating Revenues (Expenses)		
Investment Income	\$	146
Total Nonoperating Revenues (Expenses)	\$	146
Change in Net Position	\$	440 944
Change in Net Position	Ф	446,344
Net Position, July 1, 2021		1,193,059
Net Position, June, 30, 2022	\$	1,639,403

Anderson County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2022

Activities - Internal Service Fund Employee Health Insurance Fund Employee Emp		Governmental		
Fund Employee Health Insurance Fund Employee Health Insurance Fund Employee Health Insurance Fund Fu			Activities -	
Cash Flows from Operating Activities Employee Health Insurance Frund Receipts for Self-insurance Premiums \$ 4,715,215 Payments to Fiscal Agents (376,705) Payments to Insurers (353,846) Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities \$ 2,619 Changes in Assets and Liabilities: \$ 2,619 (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable 616,048 Increase (Decrease		Inte		
Cash Flows from Operating Activities Health Insurance Fund Receipts for Self-insurance Premiums \$ 4,715,215 Payments to Fiscal Agents (376,705) Payments to Insurers (353,846) Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Interest on Investing Activities \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 \$ 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 to Net Cash Provided By (Used In) Operating Activities \$ 2,619 Operating Income (Loss) \$ 2,619 Changes in Assets and Liabilities: \$ 2,619 Changes in Assets and Liabilities: \$ 339,558 Increase (Decrease in Due from Other Funds 339,558				
Cash Flows from Operating Activities Insurance Fund Receipts for Self-insurance Premiums \$ 4,715,215 Payments to Fiscal Agents (376,705) Payments to Insurers (353,846) Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities \$ 2,619 Operaciation 2,619 Changes in Assets and Liabilities: \$ 339,558 Increase (Decrease in Due from Other Funds 339,558 Increase (Decre				
Fund Cash Flows from Operating Activities \$ 4,715,215 Receipts for Self-insurance Premiums \$ 4,715,215 Payments to Fiscal Agents (376,705) Payments to Insurers (353,846) Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities Interest on Investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 \$ 1,167,189 Cash, July 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities \$ 446,198 Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 2,619 to Net Cash Provided By (Used In) Operating Activities <td></td> <td></td> <td>Health</td>			Health	
Cash Flows from Operating Activities 8 4,715,215 Receipts for Self-insurance Premiums \$ 4,715,215 Payments to Fiscal Agents (376,705) Payments to Insurers (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 \$ 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities \$ 446,198 Adjustments to Reconcile Net Operating Activities: \$ 2,619 Depreciation 2,619 Changes in Assets and Liabilities: \$ 339,558 Increase (Decrease in Due from Other Funds 339,558				
Receipts for Self-insurance Premiums \$ 4,715,215 Payments to Fiscal Agents (376,705) Payments to Insurers (353,846) Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities: \$ 2,619 Depreciation 2,619 Changes in Assets and Liabilities: \$ 339,558 (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities <td< td=""><td></td><td></td><td>Fund</td></td<>			Fund	
Payments to Fiscal Agents (376,705) Payments to Insurers (353,846) Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 to Net Cash Provided By (Used In) Operating Activities \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 2,619 Changes in Assets and Liabilities: \$ 339,558 (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178	Cash Flows from Operating Activities			
Payments to Insurers (353,846) Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 \$ 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities \$ 2,619 Changes in Assets and Liabilities: \$ 339,558 Increase (Decrease) in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)	Receipts for Self-insurance Premiums	\$	4,715,215	
Payments to Retirees (9,600) Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities: \$ 2,619 Depreciation 2,619 Changes in Assets and Liabilities: \$ 339,558 Increase (Decrease) in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)	Payments to Fiscal Agents		(376,705)	
Receipts for Stop Loss Recovery 302,134 Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Closed out investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 to Net Cash Provided By (Used In) Operating Activities \$ 446,198 Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 2,619 Changes in Assets and Liabilities: \$ 2,619 Changes in Assets and Liabilities: \$ 339,558 Increase (Decrease) in Decrease in Due from Other Funds \$ 339,558 Increase (Decrease) in Other Current Liabilities (16,048)	Payments to Insurers		(353,846)	
Payments for Administrative Costs (12,169) Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Interest on Investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities: 2,619 Depreciation 2,619 Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)	Payments to Retirees		(9,600)	
Payments for Claims (3,671,180) Net Cash Provided By (Used In) Operating Activities \$ 593,849 Cash Flows from Investing Activities \$ 146 Interest on Investments \$ 146 Closed out investment account into operating account 19,742 Net Cash Provided By (Used In) Investing Activities \$ 19,888 Increase (Decrease) in Cash \$ 613,737 Cash, July 1, 2021 1,167,189 Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Activities \$ 2,619 Changes in Assets and Liabilities: \$ 339,558 Increase (Decrease) in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)	Receipts for Stop Loss Recovery		302,134	
Net Cash Provided By (Used In) Operating Activities\$ 593,849Cash Flows from Investing Activities\$ 146Interest on Investments\$ 146Closed out investment account into operating account19,742Net Cash Provided By (Used In) Investing Activities\$ 19,888Increase (Decrease) in Cash\$ 613,737Cash, July 1, 20211,167,189Cash, June 30, 2022\$ 1,780,926Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities\$ 446,198Operating Income (Loss)\$ 446,198Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation2,619Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)	Payments for Administrative Costs		(12,169)	
Cash Flows from Investing ActivitiesInterest on Investments\$ 146Closed out investment account into operating account19,742Net Cash Provided By (Used In) Investing Activities\$ 19,888Increase (Decrease) in Cash\$ 613,737Cash, July 1, 20211,167,189Cash, June 30, 2022\$ 1,780,926Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating ActivitiesOperating Income (Loss)\$ 446,198Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation\$ 2,619Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities339,558	Payments for Claims		(3,671,180)	
Interest on Investments Closed out investment account into operating account Net Cash Provided By (Used In) Investing Activities Increase (Decrease) in Cash Increase (Decrease) in Cash Cash, July 1, 2021 Cash, July 1, 2021 Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)	Net Cash Provided By (Used In) Operating Activities	\$	593,849	
Closed out investment account into operating account Net Cash Provided By (Used In) Investing Activities Increase (Decrease) in Cash Cash, July 1, 2021 Cash, July 1, 2021 Seconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)	Cash Flows from Investing Activities			
Net Cash Provided By (Used In) Investing Activities Increase (Decrease) in Cash Cash, July 1, 2021 Cash, July 1, 2021 Seconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)	Interest on Investments	\$	146	
Net Cash Provided By (Used In) Investing Activities Increase (Decrease) in Cash Cash, July 1, 2021 Cash, July 1, 2021 Cash, June 30, 2022 Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)	Closed out investment account into operating account		19,742	
Cash, July 1, 2021 Cash, June 30, 2022 Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)		\$	19,888	
Cash, June 30, 2022 \$ 1,780,926 Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation \$ 2,619 Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds \$ 339,558 Increase (Decrease) in Accounts Payable \$ (16,048) Increase (Decrease) in Other Current Liabilities \$ (178,478)	Increase (Decrease) in Cash	\$	613,737	
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)	Cash, July 1, 2021		1,167,189	
to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation 2,619 Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)	Cash, June 30, 2022	\$	1,780,926	
to Net Cash Provided By (Used In) Operating Activities Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation 2,619 Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)	Reconciliation of Net Operating Income (Loss)			
Operating Income (Loss) \$ 446,198 Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation 2,619 Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)				
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)		\$	446,198	
to Net Cash Provided By (Used In) Operating Activities: Depreciation Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds Increase (Decrease) in Accounts Payable Increase (Decrease) in Other Current Liabilities (178,478)	<u>.</u> ,		•	
Depreciation 2,619 Changes in Assets and Liabilities: (Increase) Decrease in Due from Other Funds 339,558 Increase (Decrease) in Accounts Payable (16,048) Increase (Decrease) in Other Current Liabilities (178,478)				
Changes in Assets and Liabilities:339,558(Increase) Decrease in Due from Other Funds339,558Increase (Decrease) in Accounts Payable(16,048)Increase (Decrease) in Other Current Liabilities(178,478)			2,619	
(Increase) Decrease in Due from Other Funds339,558Increase (Decrease) in Accounts Payable(16,048)Increase (Decrease) in Other Current Liabilities(178,478)	•		•	
Increase (Decrease) in Accounts Payable(16,048)Increase (Decrease) in Other Current Liabilities(178,478)	=		339,558	
Increase (Decrease) in Other Current Liabilities (178,478)				
	· · · · · · · · · · · · · · · · · · ·			
		\$		

Exhibit E-1

Anderson County, Tennessee Statement of Net Position Fiduciary Funds June 30, 2022

	Custodial Funds
<u>ASSETS</u>	
Cash Equity in Pooled Cash and Investments Accounts Receivable Due from Other Governments Property Taxes Receivable Allowance for Uncollectible Property Taxes	\$ 2,095,854 342,804 39,473 5,074,342 13,668,070 (344,188)
Total Assets	\$ 20,876,355
<u>LIABILITIES</u>	
Accounts Payable Due to Other Taxing Units	\$ 4,868 5,407,723
Total Liabilities	\$ 5,412,591
DEFERRED INFLOWS OF RESOURCES	
Deferred Current Property Taxes	\$ 12,998,517
Total Deferred Inflows of Resources	\$ 12,998,517
NET POSITION	
Restricted For Individuals, Organizations and Other Governments	\$ 2,465,247
Total Net Position	\$ 2,465,247

Anderson County, Tennessee
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

_	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	3 20,170,170
ADA - Educational Funds Collected for Cities	23,841,792
Fines/Fees and Other Collections	17,795,135
Drug Task Force Collections	167,057
District Attorney General Collections	4,750
Total Additions	61,978,904
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	3 20,170,170
Payments to City School Systems	23,841,792
Payments to State	13,659,877
Payments to Individuals and Others	3,772,458
Payment of Drug Task Force Expenses	138,844
Payment of District Attorney General Expenses	12,008
Total Deductions	
Net Increase (Decrease) in Fiduciary in Net Position	383,755
Net Position, July 1, 2021	2,081,492
Net Position, June 30, 2022	3 2,465,247

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ANDERSON COUNTY, TENNESSEE NOTES TO THE FINANCIAL STATEMENTS For the Year Ended June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. Reporting Entity

Anderson County is a public municipal corporation governed by an elected 16-member 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. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in 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, 2022.

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> Presentation

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

Fund financial statements of 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, including lease obligations, 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.

The proprietary fund 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.

Special Purpose Fund - This special revenue fund is used to account for the county's transactions related to the 2021 American Rescue Plan Act. Direct federal funding is the foundational revenues of this fund

Highway/Public Works Fund - This special revenue fund accounts for transactions of the county's highway department. Local and state gasoline/fuel taxes are the foundational revenues of this fund.

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 Office of District Attorney General.

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

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

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

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

Capital Projects Fund – The Education Capital Projects Fund is used to account for the receipt of debt issued by 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 22) 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 21) 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 https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html.

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 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. 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. Receivables and Payables

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 1.30 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 \$170,310 in the governmental activities Statement of Net Position for the primary government consists of performance bonds of \$33,000 and self-insurance claims of \$137,310. Due to Other Governments (\$6,641,197) represents American Rescue Plan Act funds received in advance by the primary government.

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. Inventories and Prepaid Items

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. Restricted Assets

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), and intangible right-to-use assets (e.g., lease assets) 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. Right-to-use assets are amortized over the shorter of the lease term or useful life:

Building and Improvements	20 - 50
Other Capital Assets	5 - 20
Infrastructure	25 - 40
Right-to-Use Assets	20

6. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets 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 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 assets 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, pension changes in investment earnings, OPEB changes in assumptions, and various receivables for revenues, which do not meet the availability criteria for governmental funds.

7. Compensated Absences

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, Lease Obligations, and Long-term Obligations

In the government-wide financial statements, long-term debt, lease obligations, 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.

Lease obligations are recognized in the government-wide financial statements. At the commencement of a lease, a lease liability is initially measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable and lease obligations, 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. Net Position and Fund Balance

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

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

The government-wide Statement of Net Position, Governmental Activities, reports \$17,286,345 of restricted net position, of which \$777,031 is restricted by enabling legislation.

As of June 30, 2022, Anderson County had \$29,183,935 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 decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county 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 (\$3,026,060) and amounts assigned for encumbrances (\$512,510). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances (\$489,128), and amounts appropriated for use in the 2022-23 budget (\$1,233,573).

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.

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

Fund/ Function/Purpose	Amount
PRIMARY GOVERNMENT	
General Fund:	
Restricted for General Government:	
Register of Deeds Data Processing	\$ 179,913
Restricted for Administration of Justice:	
Drug Court	89,243
Courthouse Security	231,127
Circuit, Sessions, and Chancery Data Processing	66,782
Sex Offender Registry	35,357
Restricted for Public Health and Welfare:	
Alcohol and Drug Treatment	131,351
Animal Holding Facilities	73,336
Various Grants	28,764
Committed for Finance:	
Property Asessor	102,118
Purchasing - Surplus Property	22,652
Committed for Public Safety:	
Fire Truck	135,813
Committed for Capital Projects:	
Industrial Land Purchases	1,042,441
Committed for Other Purposes:	
Tennessee College of Applied Technology	237,698
Economic Development	310,463
Ambulance Service Fund:	
Restricted for Public Health and Welfare:	
Governors Direct Appropriation Grant	385,868
Committed for Public Health and Welfare:	309,000
Ambulance Service	744,596
Ambulance bervice	744,550
Highway/Public Works Fund:	
Restricted for Highway/Public Works:	
General Highway Purposes	4,742,275

Fund/ Function/Purpose		Amount
PRIMARY GOVERNMENT (CONT.)		
Nonmajor Governmental Funds:		
Restricted for Public Safety:		
•	\$	161,894
Restricted for Public Health and Welfare:	т	
Solid Waste/Sanitation		363,514
Restricted for Social, Cultural, and Recreational Services:		000,011
Public Libraries		381,342
Tourism		606,958
Restricted for Debt Service:		000,000
Principal and Interest on General County Debt		108,930
Principal and Interest on Debt Related to Elementary		100,000
Schools		375,991
Principal and Interest on Debt Related to Middle and		0.0,001
and High Schools		254,862
Committed for Debt Service:		_01,00_
Principal and Interest on General County Debt		457,737
Principal and Interest on Debt Related to Middle and		101,101
and High Schools		125,910
unu 11. g .1 20110012		120,010
DISCRETELY PRESENTED SCHOOL DEPARTMENT		
General Purpose School Fund		
Restricted for Education:		
Special Education		488,919
Restricted for Hybrid Retirement Stabilization		717,224
School Federal Projects Fund		111,224
Committed for Education:		
Cash Flow for Federal Programs		375,000
Nonmajor Governmental:		373,000
Restricted for Education:		
Cafeteria Operations	ç	3,476,494
Internal School Funds		1,940,991
Restricted for Capital Projects:	_	1,340,331
School Upgrades		528,661
periodi o pgrades		040,001

10. Minimum Fund Balance Policy

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. 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, 2022, the unassigned fund balance was \$11,248,265, which is \$5,748,265 above the minimum amount.

11. Restatement

With the implementation of GASB Statement 87, *Leases*, the discretely presented Anderson County School Department must recognize a restatement to the beginning net position in the government-wide financial statements to restate the carrying value of an intangible right-to-use asset. A restatement of \$74,629 has been presented for the discretely presented Anderson County School Department.

E. Pension Plans

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.

<u>Discretely Presented Anderson County School Department</u>

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> STATEMENTS

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

Primary Government

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

<u>Discretely Presented Anderson County School Department</u>

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.

<u>Discretely Presented Anderson County School Department</u>

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. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees 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, 2022, Anderson County and the Anderson County School Department reported the following encumbrances:

Fund	Amount
Primary Government:	
Major Funds:	
General	\$ 512,510
Ambulance Service	385,868
Special Purpose	107,183
Highway/Public Works	177,316
Nonmajor Governmental Funds	48,452
School Department:	
Major Funds:	
General Purpose School	489,128
School Federal Projects	3,511,039
Nonmajor Governmental Funds	23,407

B. Indictment of School Department Employee

On February 17, 2022, the Comptroller's Division of Investigations issued an investigative report on the Anderson County Student Services division of the Anderson County School Department. The report disclosed that the office assistant misappropriated Anderson County school funds totaling at least \$23,311 and falsified records to conceal the misappropriation. On February 1, 2022, the Anderson County Grand Jury indicted the former office assistant on one count of Theft over \$10,000. The school department recovered the funds through a claim with the school department's insurance carrier. The investigative report can be found at http://www.comptroller.tn.gov/ia.

C. <u>Budgetary Basis Fund Deficits</u>

Encumbrances of \$107,183 are reflected in the primary government's Special Purpose Fund, and encumbrances of \$3,511,039 are reflected in the school department's School Federal Projects Fund. These encumbrances were recorded in order to reflect outstanding obligations which will be funded by federal grants in subsequent fiscal years. Recording the encumbrances resulted in budgetary basis fund deficits of \$106,551, and \$3,065,375, respectively. The deficits will be liquidated upon the recognition of revenues from the federal grants after year-end.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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 90 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, 2022, 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.

POOLED INVESTMENTS

	Weighted		
	Average		Amortized
Investment	Maturity	Maturities	Cost
State Treasurer's Investment Pool	1 to 44 days	N/A	\$ 2.741.107

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, 2022, 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 Annual Comprehensive Financial Report at https://www.tn.gov/finance/rd-doa/fa-accfin-ar.html.

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, 2022, 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 Average Maturity		Fair
Investment	(days)	Maturities	Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 222,340
Developed Market International Equity	N/A	N/A	100,411
Emerging Market International Equity	N/A	N/A	28,689
U.S. Fixed Income	N/A	N/A	143,445
Real Estate	N/A	N/A	71,722
Short-term Securities	N/A	N/A	7,172
NAV - Private Equity and Strategic Lending	N/A	N/A	143,445
Total			\$ 717,224

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 https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2022/ag21066.pdf.

B. <u>Capital Assets</u>

Capital assets activity for the year ended June 30, 2022, was as follows:

Primary Government

Governmental Activities

		Balance 7-1-21		Increases		Decreases		Balance 6-30-22
Capital Assets Not Depreciated:								
Land	\$	2,470,802	\$	0	\$	0	\$	2,470,802
Construction in Progress	Ψ	8,081,208	Ψ	281,957	Ψ	(8,325,006)	Ψ	38,159
Total Capital Assets	_	-,,,,,,,,				(0,0_0,000)		
Not Depreciated	\$	10,552,010	\$	281,957	\$	(8,325,006)	\$	2,508,961
Capital Assets Depreciated:								
Buildings and								
Improvements	\$	35,361,018	\$	9,050,238	\$	0	\$	44,411,256
Infrastructure		47,404,995		118,140		0		47,523,135
Other Capital Assets		18,360,750		1,185,493		(143,603)		19,402,640
Total Capital Assets								
Depreciated	\$	101,126,763	\$	10,353,871	\$	(143,603)	\$	111,337,031
Less Accumulated								
Depreciation For:								
Buildings and								
Improvements	\$	13,847,279	\$	1,105,888	\$	0	\$	14,953,167
Infrastructure	Ψ	42,465,658	Ψ	352,933	Ψ	0	Ψ	42,818,591
Other Capital Assets		11,444,628		1,102,601		(138,032)		12,409,197
Total Accumulated	_	11,111,020		1,102,001		(100,002)		12,100,101
Depreciation	\$	67,757,565	\$	2,561,422	\$	(138,032)	\$	70,180,955
Total Capital Assets								
Depreciated, Net	\$	33,369,198	\$	7,792,449	\$	(5,571)	\$	41,156,076
0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
Governmental Activities Capital Assets, Net	\$	43,921,208	\$	8,074,406	\$	(8,330,577)	\$	43,665,037

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

Governmental Activities:

General Government	\$	717,919
Finance	Ψ	3,805
Administration of Justice		33,918
Public Safety		841,929
Public Health and Welfare		438,242
Social, Cultural, and Recreational		43,315
Highway/Public Works		482,294
	-	
Total Depreciation Expense -		
Governmental Activities	\$	2,561,422

Net Investment in Capital Assets

Capital Assets (both tangible and intangible)	\$ 43,665,037
Less:	
Outstanding principal of capital debt and other capital	
borrowings	(6,670,000)
Outstanding principal balance of debt and other borrowing	
used to refund capital-related debt	(13,410,000)
Unamortized balance of original issue premiums on	
outstanding capital-related debt	(1,722,542)
Net Investment in Capital Assets	\$ 21,862,495

Discretely Presented Anderson County School Department

Governmental Activities:

		Balance 7-1-21		Restate- ment	Increases		Decreases	Balance 6-30-22
Capital Assets Not Depreciated: Land	\$	865,214	\$	0 \$	0	\$	0 \$	865,214
Construction in Progress	_	135,850		0	2,241,370		(639,862)	1,737,358
Total Capital Assets Not Depreciated	\$	1,001,064	\$	0 \$	2,241,370	\$	(639,862) \$	2,602,572
Capital Assets Depreciated: Buildings and Improvements	\$	101,944,712	\$	(1,606,295) \$		\$	0 \$	102,692,817
Other Capital Assets Total Capital Assets	_	8,960,876		0	334,513		(9,750)	9,285,639
Depreciated	\$	110,905,588	\$	(1,606,295) \$	2,688,913	\$	(9,750) \$	111,978,456
Less Accumulated Depreciation For: Buildings and Improvements	\$	52,793,828	\$	(1,405,509) \$		\$	0 \$	54,091,923
Other Capital Assets Total Accumulated	_	6,223,614		0	510,949		(9,750)	6,724,813
Depreciation	\$	59,017,442	\$	(1,405,509) \$	3,214,553	\$	(9,750) \$	60,816,736
Total Capital Assets Depreciated, Net	\$	51,888,146	\$	(200,786) \$	(525,640)	\$	0 \$	51,161,720
Intangible Right-to-Use Asso Leased Building Less: Accumulated	ets \$	0	\$	275,415 \$	0	\$	0 \$	275,415
Amortization:		0		0	113,965		0	113,965
Net Intangible Right-to-Use Assets	\$	0	\$	275,415 \$	(113,965)	\$	0 \$	161,450
Governmental Activities Capital Assets, Net	\$	52,889,210	\$	74,629 \$	1,601,765	\$	(639,862) \$	53,925,742
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Beginning balances for buildings and intangible right-to-use assets have been restated in compliance with GASB Statement 87. See note I.D.11.

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

Governmental Activities:

Instruction	\$ 1,952,162
Support Services	1,232,143
Operation of Non-instructional Services	144,213
	 _
Total Depreciation and Amortization Expense -	
Governmental Activities	\$ 3,328,518

C. Construction Commitments

At June 30, 2022, the primary government had an uncompleted construction contract of \$291,665 for improvements to the Anderson County Park. Funding for these future expenditures is expected to be received from state and federal grants.

At June 30, 2022, the school department had uncompleted construction contracts of \$3,511,039 to upgrade various school buildings for energy savings. Funding for these future expenditures is expected to be received from federal grants. The school department also had uncompleted construction contracts of approximately \$431,874 for various other school renovation projects. Funding has been received for these future expenditures.

D. <u>Interfund Receivables, Payables, and Transfers</u>

The composition of interfund balances as of June 30, 2022, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount		
Primary Government:				
General	Nonmajor governmental	\$	73,414	
Ambulance Service	"		498	
Highway/Public Works	"		2,494	
Nonmajor governmental	"		1,326	
Discretely Presented School				
Department:				
General Purpose School	School Federal Projects		575,856	
"	Nonmajor governmental		177,356	
School Federal Projects	General Purpose School		6,775	
Nonmajor governmental	"		100,000	

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 and reimbursements from the School Federal Projects Fund.

Due to/from Primary Government and Component Unit

Receivable Fund	Payable Fund	Amount
Primary Government: General	School Department: General Purpose School	\$ 81,318
Component Unit: School Department: General Purpose School	Primary Government: Nonmajor governmental	9,612

An additional amount of \$175,983 is reflected as due to primary government from the discretely presented school department on the government-wide Statement of Net Position for a lease issued by the primary government, which is being retired by the school department. Of that amount, \$62,465 is not expected to be received within one year.

Interfund Transfers

Interfund transfers for the year ended June 30, 2022, consisted of the following amounts:

Primary Government

	Transfers In				
		Ambulance	Nonmajor		
		Service	Governmental		
Transfers Out	Fund		Funds		
General Fund	\$	390,000 \$	218,758		
Total	\$	390,000 \$	218,758		

The transfers from the General fund were for allocations of the state Direct Appropriations Grant to various funds as approved by the County Commission.

Discretely Presented Anderson County School Department

	Transfers In					
	(Nonmaj	Nonmajor			
	Pur	pose School	Governme	ntal		
Transfers Out		Fund	Funds	Funds		
General Purpose School Fund School Federal Projects Fund Nonmajor Governmental Funds	\$	0 166,717 177,356		,000 0 ,117		
Total	\$	344,073	\$ 155,	,117		

Transfers into the General Purpose School Fund were for indirect costs. Transfers into the nonmajor governmental funds include \$100,000 from the General Purpose School Fund to support an employee childcare fund, and \$55,117 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>Lease Obligations</u>

In FY 2022, the county implemented GASB Statement 87, Leases, which changed the accounting and reporting for items which were previously reported as capital leases and operating leases. See footnote V.B. – Accounting Changes for details of GASB Statement 87, Leases.

During the 2003-04 year, Anderson County entered into an agreement with KQC Investors, LLC for the school department to lease a building for its daycare and head start programs. The agreement provides for a 20-year noncancelable lease term ending in December 2023. The school department has an option to extend the lease for two five-year terms. However, the county is not reasonably certain to renew the lease as of the date of this report. The current monthly lease payment is \$10,696. The present value of the lease was determined using a discount rate of 12.28%, which is the implicit interest rate in the lease agreement. Title does not transfer at the end of the lease. The leased building and accumulated amortization of the right-to-use asset is outlined in Note IV.B. The restatement necessary for implementation of GASB Statement 87 is described in Note I.D.11.

The school department is currently contributing funds from its Other Education Special Revenue Fund to the primary government's Rural Debt Service Fund to service the lease payments. As discussed in Note IV.D., the school department reports a liability, Due to Primary Government, to reflect its obligation to retire this lease and the primary government reports Due from Component Unit for those future amounts due from the school department.

Remaining payments on this building lease include:

Year Ending		Building Lease				
June 30	Pr	rincipal	Interest	Total		
2023 2024	\$	113,518 \$ 62,465	15,384 S 2,260	\$ 128,902 64,725		
Total		175,983 \$	17,644			

Changes in Lease Obligations

Lease obligation activity for the year ended June 30, 2022, was as follows:

Governmental Activities:

	 Leases
Restated Balance, July 1, 2021 Reductions	\$ 275,415 (99,432)
Balance, June 30, 2022	\$ 175,983
Balance Due Within One Year	\$ 113,518

Analysis of Noncurrent Liabilities for Leases Presented on Exhibit A:

Total Noncurrent Liabilities - Leases, June 30, 2022	\$ 175,983
Less: Balance Due Within One Year - Leases	(113,518)
	
Noncurrent Liabilities - Due in	
More Than One Year - Leases - Exhibit A	\$ 62,465

F. 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, 2022, will be retired from the debt service funds.

Direct Borrowing and Direct Placements - Anderson County issues other loans to provide funds for the acquisition and construction of major capital facilities and other capital outlay purchases, such as equipment, 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 17 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes, and other loans included in long-term debt as of June 30, 2022, will be retired from the debt service funds.

General obligation bonds, capital outlay notes, and other loans outstanding as of June 30, 2022, for governmental activities are as follows:

				Original	
	Interest		Final	Amount	Balance
Type	Rate		Maturity	of Issue	6-30-22
General Obligation Bonds	2 to 5	%	5-1-40	\$ 7,180,000	\$ 6,670,000
General Obligation Bonds -					
Refunding	2 to 5		5 - 1 - 35	14,700,000	13,410,000
Rural School Bonds	2 to 5		5-1-39	10,900,000	9,835,000
Rural School Bonds -					
Refunding	3 to 5		5-1-31	18,330,000	12,725,000
Direct Borrowing and Direct Pl	acement:				
Capital Outlay Notes	0		8-1-22	352,931	2,952
Other Loans - Fixed Rate	2.75		5-1-31	9,685,215	6,445,000

The annual requirements to amortize all general obligation bonds, notes, and other loans outstanding as of June 30, 2022, including interest payments, are presented in the following tables.

Year Ending June 30	Principal		Bonds Interest		Total	_
2023 2024 2025 2026 2027 2028-2032 2033-2037 2038-2040	\$ 3,065,000 3,230,000 3,385,000 3,385,000 2,795,000 14,785,000 9,210,000 2,785,000	\$	1,678,603 1,527,203 1,367,463 1,200,113 1,032,763 3,199,160 1,068,542 138,549	\$	4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 17,984,160 10,278,542 2,923,549	
Total	\$ 42,640,000	\$	11,212,396	\$	53,852,396	_
Year Ending June 30	 Note Principal	es -]	Direct Placen Interest	nent	t Total	
2023	\$ 2,952	\$	0 8	\$	2,952	
Total	\$ 2,952	\$	0 8	\$	2,952	
Year Ending June 30	 Other I	Loa	ns - Direct Pl Interest	lace	ment Total	
2023 2024 2025 2026 2027 2028-2031	\$ 425,000 425,000 425,000 625,000 875,000 3,670,000	\$	177,237 8 165,550 153,863 142,175 124,988 255,201	\$	602,237 590,550 578,863 767,175 999,988 3,925,201	
Total	\$ 6,445,000	\$	1,019,014	ß	7,464,014	

There is \$1,323,430 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$260, based on the 2020 federal census for residents living inside the Oak Ridge School District, \$515 for residents living inside the Clinton School District, and \$769 for residents living outside of these school districts. Total debt and lease obligations per capita, including bonds, notes, other loans, and unamortized debt premiums, totaled \$283 for residents living inside the Oak Ridge School District, \$623 for residents living inside the Clinton School District, and \$1,002 for residents living outside of these school districts, based on the 2020 federal census.

Based on budgetary appropriations, the school department remitted \$1,000,000 from its General Purpose School Fund to the primary government's

Rural Debt Service Fund to be applied to the retirement of debt issued for the benefit of the school department.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2022, was as follows:

				Other
		Notes -		Loans -
		Direct		Direct
Bonds		Placement		Placement
\$ 45,525,000	\$	744,602	\$	7,654,000
(2,885,000)		(741,650)		(1,209,000)
\$ 42,640,000	\$	2,952	\$	6,445,000
\$ 3,065,000	\$	2,952	\$	425,000
\$ \$	\$ 45,525,000 (2,885,000) \$ 42,640,000	\$ 45,525,000 \$ (2,885,000) \$ 42,640,000 \$	Bonds Direct Placement \$ 45,525,000 \$ 744,602 (2,885,000) (741,650) \$ 42,640,000 \$ 2,952	Bonds Direct Placement \$ 45,525,000 \$ 744,602 \$ (2,885,000) (741,650) \$ 42,640,000 \$ 2,952 \$

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2022	\$ 49,087,952
Less: Balance Due Within One Year - Debt	(3,492,952)
Add: Unamortized Premium on Debt	 4,219,086
Noncurrent Liabilities - Due in More Than	

G. <u>Long-term Obligations</u>

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2022, was as follows:

Governmental Activities:				Other		
		Compensated		Postemployment		Claims and
		Absences		Benefits		Judgments
D-l I-l1 9091	Ф	FC1 4C1	Ф	FOR 050	Ф	1 0 40 000
Balance, July 1, 2021	\$	761,461	\$	535,652	\$	1,240,000
Additions		872,522		57,679		86,335
Reductions		(807,574)		(134,321)		(1,326,335)
Balance, June 30, 2022	\$	826,409	\$	459,010	\$	0
Balance Due Within One Year	\$	785,089	\$	0	\$	0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2022	\$ 1,285,419
Less: Balance Due Within One Year - Other	(785,089)
Noncurrent Liabilities - Due in More Than	
One Year - Other - Exhibit A	\$ 500,330

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 (\$1,326,335) which was paid from the General Fund. 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, 2022, was as follows:

Governmental Activities:		Compensated Absences		Other Postemployment Benefits				
Balance, July 1, 2021 Additions Reductions	\$	510,682 651,106 (566,217)	\$	4,870,363 2,356,350 (277,112)				
Balance, June 30, 2022	\$	595,571	\$	6,949,601				
Balance Due Within One Year	\$	565,793	\$	0				
Analysis of Other Noncurrent Liabilities Presented on Exhibit A:								
Total Noncurrent Liabilities - Other, Jun Less: Balance Due Within One Year - Ot	\$ 7,545,172 (565,793)							
Noncurrent Liabilities - Due in More Th One Year - Other - Exhibit A	an			\$ 6,979,379				

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

H. On-Behalf Payments - Discretely Presented Anderson County School Department

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, 2022, were \$150,546. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

The county has chosen to establish the Employee 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 \$137,310 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 \$1,603,610 at June 30, 2022. 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	Current-year		Balance
	Fiscal Year	Claims and		Fiscal
	 Liability	Estimates	Payments	Year-end
2020-21	\$ 549,475 \$	3,122,707 \$	3,356,394 \$	315,788
2021-22	315,788	3,190,567	3,369,045	137,310

Current-year claims and estimates are presented net of credits for contracted prescription drug rebates (\$326,127) and receipts for stop loss recoveries (\$302,134) for the 2021-22 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. Accounting Changes

GASB Statement No. 87, Leases, became effective for fiscal year ending June 30, 2022. Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation. GASB Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability, (2) an intangible asset representing the lessee's right to use the leased asset, (3) report the amortization expense for using the lease asset over the shorter of

the term of the lease or the useful life of the underlying asset, (4) interest expense on the lease liability and (5) note disclosures about the lease. A lessor must recognize (1) a lease receivable (measured at the present value of lease payments expected to be received during the lease term), (2) deferred inflow of resources, (3) interest revenue on the lease receivable and (4) note disclosures of leasing arrangements and the total inflows of resources recognized from leases. This statement provides exceptions for leases of assets held as investments, certain regulated leases, short-term leases and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements) and leases with related parties.

GASB Statement No. 92, *Omnibus 2020*, became effective during the fiscal year. This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and includes specific provision about the following:

- The effective date of GASB Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of GASB Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of GASB Statement No. 84 to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

GASB Statement 93, Replacement of Interbank Offered Rates, became effective during the year. This statement was necessary due to the eventual ceasing of the London Interbank Offered Rate (LIBOR) and the replacement with another interbank offered rate (IBOR). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information.

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans (except for paragraphs 4 and 5 which became effective in the prior fiscal year) became effective during the year. This Statement (a) clarifies how the absence of a governing board should be considered in determining whether a primary government is financially accountable for purposes of evaluating potential component units and (b) modifies the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans (for example, certain Section 457 plans). This statement also establishes accounting and financial reporting requirements for Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans and modifies the investment valuation requirements for all Section 457 plans.

GASB Statement No 98, *The Comprehensive Annual Financial Report*, became effective during the year. This statement replaces the terms comprehensive annual financial report and comprehensive annual financial reports in NCGA and GASB pronouncements with annual comprehensive financial report and annual comprehensive financial reports, respectively. The associated acronyms in NCGA and GASB pronouncements are replaced with ACFR and ACFRs.

C. Contingent Liabilities

In the prior year, Anderson County reported a liability of \$1,240,000 for a judgment in a wrongful termination lawsuit which was under appeal. During the 2021-2022 year, the case was finalized, and the county paid \$1,326,335 from the General Fund to liquidate the liability along with interest on the judgment.

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. <u>Joint Ventures</u>

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, 2022.

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, 2022. 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, 2022.

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

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 63.48 percent, the non-certified employees of the discretely presented school department comprise 36.52 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, agency TCRS. The TCRS issues administers the plans of the publicly available financial report that can be obtained 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 automatic cost of living adjustments (COLAs) 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, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	494
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	1,163
Active Employees	821
Total	2,478

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, 2022, the employer contribution for Anderson County was \$1,221,688 based on a rate of 4.03 percent of covered payroll. The rate set by the Board of Trustees was 2.41 percent. By law, employer contributions are required to be paid. The TCRS may intercept Anderson County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined 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, 2021, 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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.25%

Salary Increases Graded Salary Ranges from 8.72%

to 3.44% Based on Age, Including

Inflation, Averaging 4%

Investment Rate of Return 6.75%, Net of Pension Plan

Investment Expenses, Including

Inflation

Cost of Living Adjustment 2.125%

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of Assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions

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, 2020, 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 2.25 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					
Asset Class	Real Rate of Return		Target Allocations			
Asset Class	or neturn		Anocations			
U.S. Equity	4.88	%	31	%		
Developed Market						
International Equity	5.37		14			
Emerging Market						
International Equity	6.09		4			
Private Equity and						
Strategic Lending	6.57		20			
U.S. Fixed Income	1.20		20			
Real Estate	4.38		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 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 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 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 the Net Pension Liability (Asset)

	Increase (Decrease)					
				Net		
		Total	Plan	Pension		
		Pension	Fiduciary	Liability		
		Liability	Net Position	(Asset)		
		(a)	(b)	(a)-(b)		
Balance, July 1, 2020	\$	86,184,388 \$	91,018,858	\$ (4,834,470)		
Changes for the Year:						
Service Cost	\$	2,360,321 \$	0	\$ 2,360,321		
Interest		$6,\!255,\!584$	0	$6,\!255,\!584$		
Differences Between Expected						
and Actual Experience		283,037	0	283,037		
Changes of assumptions		7,965,442	0	7,965,442		
Contributions-Employer		0	1,467,022	(1,467,022)		
Contributions-Employees		0	1,464,405	(1,464,405)		
Net Investment Income		0	23,265,812	(23,265,812)		
Benefit Payments, Including				, , , ,		
Refunds of Employee						
Contributions		(4,521,581)	(4,521,581)	0		
Administrative Expense		0	(70,678)	70,678		
Net Changes	\$	12,342,803 \$		\$ (9,262,177)		
		·		· · · · · · · · · · · · · · · · · · ·		
Balance, June 30, 2021	\$	98,527,191 \$	112,623,838	\$ (14,096,647)		

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

			Plan	Net
		Total	Fiduciary	Pension
		Pension	Net	Liability
		Liability	Position	(Asset)
Primary Government	63.48%	\$ 62,545,061 \$	71,493,613 \$	(8,948,552)
School Department	36.52%	 35,982,130	41,130,225	(5,148,095)
Total		\$ 98,527,191 \$	112,623,838 \$	(14,096,647)

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 6.75 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 (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

	1%	Current Discount	1%
	Decrease	Rate	Increase
Anderson County	5.75%	6.75%	7.75%
Primary Government School Department	\$ (193,778) \$ (111,481)	(8,948,552) \$ (5,148,095)	(16,125,288) (9,276,867)
Total Net Pension Liability (Asset)	\$ (305,259) \$	(14,096,647) \$	(25,402,155)

Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, Anderson County recognized pension expense (negative pension expense) of (\$1,252,194).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, Anderson County 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	\$ 564,213	\$ 388,197
Net Difference Between Projected and		
Actual Earnings on Pension Plan		
Investments	0	12,408,585
Changes in Assumptions	6,372,354	0
Contributions Subsequent to the		
Measurement Date of June 30, 2021 (1)	 1,221,688	N/A
Total	\$ 8,158,255	\$ 12,796,782

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2021," will be recognized as a reduction (increase) to net pension liability (asset) in the subsequent fiscal period.

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

	Deferred Outflows of	Deferred Inflows of
	Resources	Resources
Primary Government	\$ 5,160,659	\$ 8,123,397
School Department	2,997,596	4,673,385
Total	\$ 8,158,255	\$ 12,796,782

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	Primary	School	
June 30	Government	Department	Total
2023	\$ (1,016,718) \$	(584,917) \$	(1,601,635)
2024	(770,031)	(442,998)	(1,213,029)
2025	(856, 869)	(492,956)	(1,349,825)
2026	(1,076,447)	(619,279)	(1,695,726)
2027	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, 2022, Anderson County reported a payable of \$58,978 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 63.48 percent and the non-certified employees of the discretely presented school department comprise 36.52 percent of the plan based on contribution data.

Certified Employees

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 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 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 automatic cost of living adjustments (COLAs) 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 COLAs, 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, 2022, to the Teacher Retirement Plan were \$226,107, which is 2.01 percent of covered payroll. In addition, employer contributions of \$207,575 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 (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liabilities (Assets). At June 30, 2022, the school department reported a liability (asset) of (\$674,946) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, 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, 2021, the school department's proportion was .623097 percent. The proportion as of June 30, 2020, was .604304 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense of \$78,002.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred	Deferred
	Outflows	Inflows
	of	\mathbf{of}
	 Resources	Resources
Difference Between Expected and		
Actual Experience	\$ 11,742	\$ 123,501
Net Difference Between Projected and		
Actual Earnings on Pension Plan		
Investments	0	388,517
Changes in Assumptions	243,447	0
Changes in Proportion of Net Pension		
Liability (Asset)	0	39,820
LEA's Contributions Subsequent to the		
Measurement Date of June 30, 2021	 226,107	N/A
Total	\$ 481,296	\$ 551,838

The school department's employer contributions of \$226,107, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension asset in the year ending June 30, 2023. 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
2023	\$ (89,300)
2024	(87,173)
2025	(86,567)
2026	(96,344)
2027	7,283
Thereafter	55,452

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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.25%

Salary Increases Graded Salary Ranges from 8.72%

to 3.44% Based on Age, Including

Inflation, Averaging 4%

Investment Rate of Return 6.75%, Net of Pension Plan

Investment Expenses, Including

Inflation

Cost of Living Adjustment 2.125%

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. 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, 2020, 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 2.25 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	4.88	%	31	%		
Developed Market						
International Equity	5.37		14			
Emerging Market						
International Equity	6.09		4			
Private Equity and						
Strategic Lending	6.57		20			
U.S. Fixed Income	1.20		20			
Real Estate	4.38		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 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 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 6.75 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 (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's		Current	
Proportionate Share of	1%	Discount	1%
the Net Pension	Decrease	Rate	Increase
Liability (Asset)	5.75%	6.75%	7.75%

Net Pension Liability (Asset) \$ 232,028 \$ (674,946) \$ (1,343,872)

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, 2022, the Anderson County School Department reported a payable of \$116,090 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 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 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, 2022, to the Teacher Legacy Pension Plan were \$2,346,877, which is 10.3 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 (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2022, the school department reported a liability (asset) of (\$30,266,434) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, 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, 2021, the school department's proportion was .701710 percent. The proportion measured at June 30, 2020, was .711779 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense (negative pension expense) of (\$4,758,970).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the school department 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	\$	101,712	\$	2,524,319
Changes in Assumptions		8,086,685		0
Net Difference Between Projected and				
Actual Earnings on Pension Plan				
Investments		0		24,136,805
Changes in Proportion of Net Pension				
Liability (Asset)		92,061		3,191
LEA's Contributions Subsequent to the				
Measurement Date of June 30, 2021	_	2,346,877		N/A
Total	\$	10,627,335	\$	26,664,315

The school department's employer contributions of \$2,346,877 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension asset in the year ending June 30, 2023. 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
2023	\$ (4,353,859)
2024	(4,122,380)
2025	(3,393,790)
2026	(6,513,828)
2027	0
Thereafter	0

Actuarial Assumptions. The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.25%

Salary Increases Graded Salary Ranges from 8.72%

to 3.44% Based on Age, Including

Inflation, Averaging 4%

Investment Rate of Return 6.75%, Net of Pension Plan

Investment Expenses, Including

Inflation

Cost of Living Adjustment 2.125%

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. 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, 2020, 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 2.25 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	4.88	%	31	%
Developed Market				
International Equity	5.37		14	
Emerging Market				
International Equity	6.09		4	
Private Equity and				
Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		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 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 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 6.75 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 (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's		Current	
Proportionate Share of	1%	Discount	1%
the Net Pension	Decrease	Rate	Increase
Liability (Asset)	5.75%	6.75%	7.75%

Net Pension Liability (Asset) \$ (5.386,407) \$ (30,266,434) \$ (50,971,579)

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, 2022, the Anderson County School Department reported a payable of \$199,315 for the outstanding amount of contributions due to the pension plan at year end.

2. Deferred Compensation

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 \$558,672 and teachers contributed \$366,936 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

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 with 30-plus years of service 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, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	5
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	0
Active Employees	458
Total	463

Total OPEB Liability

The plan's total OPEB liability of \$459,010 was determined by an actuarial valuation as of June 30, 2021 and rolled forward (updated) to the measurement date of June 30, 2022.

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 4.09%

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, 2022.

The mortality assumption is based on Pub-2010 Headcount-Weighted Table with Projection MP-2021.

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 2.18 percent as of the beginning of the measurement period to 4.09 percent as of the measurement date. The mortality improvement scale was updated from scale MP-2020 to scale MP-2021.

Changes in the Total OPEB Liability

	T	otal OPEB Liability
D. 1. 1. 1. 0001	ф	
Balance July 1, 2021	\$	535,652
Changes for the Year:		
Service Cost	\$	29,096
Interest		11,789
Difference between Expected and		
Actual Experience		16,794
Changes in Assumption and Other Inputs		(86,435)
Benefit Payments		(47,886)
Net Changes	\$	(76,642)
Balance June 30, 2022	\$	459,010

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the primary government recognized OPEB expense of \$37,964. At June 30, 2022, the primary government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred	Deferred	
		Outflows	Inflows	
		of	of	
	Resources		Resources	
Difference Between Expected and Actual Experience Changes of Assumption/Inputs	\$	22,952 61,356	\$ 38,237 77,561	
Total	\$	84,308	\$ 115,798	

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

Year Ending	Primary
June 30	Government
2023	\$ (2,921)
2024	(2,921)
2025	(2,921)
2026	(2,921)
2027	(2,921)
Thereafter	(16,885)

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:

Discount Rate		Current	
	1%	Discount	1%
	Decrease	Rate	Increase
	3.09%	4.09%	5.09%
Total OPEB Liability	\$ 502,498	\$ 459,010 \$	6419,625

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

\$ 458,869 \$ 459,010 \$ 459,151

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, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2021, 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 2.25%

Salary Increases Salary increases used in the July 1, 2021

TCRS actuarial valuation; 3.44% to 8.72%, including inflation

Discount Rate 2.16%

Healthcare Cost

Trend Rates Based on the Getzen Model, with trend

starting at 7.36% for pre-65 retirees in the 2022 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 2.16 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, 2021, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020, 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, 2016 - June 30, 2020. 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 PUB-2010 Headcount-Weighted Employee mortality table for General Employees for nondisabled pre-retirement mortality, with mortality improvement projected generationally with MP-2020 from 2010. Post-retirement tables for nonteachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 6% load for males and a 14% load for females, projected generationally from 2010 with MP-2020. Post-retirement tables for teachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 19 to load for males and a 18% load for females, projected generationally from 2010 with MP-2020. 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% load, projected generationally from 2018 with MP-2020.

Changes in Assumptions. The discount rate changed from 2.21 percent as of the beginning of the measurement period to 2.16 percent as of the measurement date of June 30, 2021. 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 2022 plan year was revised from 9.02 percent to 7.36 percent. The assumed long term inflation rate was changed from 2.1 percent to 2.25 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, 2021, the following employees were covered by the benefit terms:

	School
	Department
Inactive Employees or Beneficiaries Currently	
Receiving Benefits	38
Inactive Employees Entitled to But Not Yet	
Receiving Benefits	0
Active Employees EligibleFor Benefits	579
Total	617

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 \$319,724 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

		Share of Collective I	Liability		
		Anderson County	State of		
		School Department	TN		Total OPEB
		68.7078%	31.2922%		Liability
D 1 1 1 2020	Ф	4 070 909 Ф	0.000.100	Ф	
Balance July 1, 2020	\$	4,870,363 \$	2,368,196	\$	7,238,559
Changes for the Year:					
Service Cost	\$	282,768 \$	128,784	\$	411,552
Interest		113,288	51,596		164,884
Changes in					
Benefit Terms		699,026	318,363		1,017,389
Difference between					
Expected and Actual					
Experience		(15,537)	(7,076)		(22,613)
Change in Proportion		103,092	(103,092)		0
Changes in Assumption					
and Other Inputs		1,158,176	527,478		1,685,654
Benefit Payments		(261,575)	(119, 132)		(380,707)
Net Changes	\$	2,079,238 \$	796,921	\$	2,876,159
				_	
Balance June 30, 2021	\$	6,949,601 \$	3,165,117	\$	10,114,718

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 \$531,710 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 68.7078 percent and the State of Tennessee's share was 31.2922 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the school department recognized OPEB expense of \$1,737,469, which includes expenses funded by subsidies provided by the state. At June 30, 2022, 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	\$	391,329	\$ 646,356
Changes in Assumptions/Inputs		1,544,029	370,612
Changes in Proportion and Difference Betwe	en		
Amounts Paid as Benefits Came Due and			
Proportionate Share Amounts Paid by the			
Employer and Nonemployer Contributors			
As Benefits Came Due		203,958	97,627
Benefits Paid After the Measurement Date			
of June 30, 2021		319,724	0
Total	\$	2,459,040	\$ 1,114,595

The amount shown above for "Benefits Paid After the Measurement Date" will be recognized as a reduction to OPEB liability in the following fiscal 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	Department
2023	\$ 110,677
2024	110,677
2025	110,677
2026	110,677
2027	110,677
Thereafter	471,336

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.

Discount Rate	Current						
		1%		Discount		1%	
		Decrease		Rate		Increase	
		1.16%		2.16%		3.16%	
Proportionate Share of the Collective Total OPEB							
Liability	\$	7,481,149	\$	6,949,601	\$	6,442,560	

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%
	Decrease	Rates	Increase
	6.36 to 3.5%	7.36 to 4.5%	8.36 to 5.5%
Proportionate Share of the			
Collective Total OPEB			
Liability	\$ 6,135,659	\$ 6,949,601	\$ 7,917,611

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, 2022. Payments totaling \$206,420 were paid to individuals who retired during the year ended June 30, 2022.

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 20 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, 2022. Payments totaling \$28,200 were paid to individuals who retired during the year ended June 30, 2022.

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. Purchasing Laws

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. Subsequent Event

On July 11, 2022, the Financial Management Committee approved to increase the threshold requiring competitive bids to purchases exceeding \$50,000.

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. Summary of Significant Accounting Policies

1. Basis of Accounting

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, 2022, has been calculated as follows:

Capital Assets Less: Accumulated Depreciation	1,925,047 (1,126,414)
Capital Assets, Net	\$ 798,633

<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 \$118,353 as of June 30, 2022.

<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. Operating Revenue

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. Accounts Receivable

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. At June 30, 2022, no allowance for uncollectible accounts was considered necessary.

4. <u>Capital Assets</u>

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. Operating Budget

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

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. Use of Restricted/Unrestricted Net Position

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. Pension

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. Cash

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, 2022, were either insured through the Federal Deposit Insurance Corporation or through the State of Tennessee Bank Collateral Pool.

D. Lease

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

E. Risk Management

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

F. Capital Assets

Capital assets activity for the year ended June 30, 2022, was as follows:

	Balance		Balance
	 7-1-21	Additions	6-30-22
Capital Assets Not Depreciated:			
Construction in Progress	\$ 0	\$ 367,982	\$ 367,982
Capital Assets Depreciated:			
Communications Equipment	\$ 1,022,748	\$ 130,018	\$ 1,152,766
Furniture and Fixtures	81,664	0	81,664
Vehicle	82,025	0	82,025
Leasehold Improvements	93,582	0	93,582
Other Capital Assets	143,350	3,678	147,028
	\$ 1,423,369	\$ 133,696	\$ 1,557,065
Accumulated Depreciation	(1,013,196)	(113,218)	(1,126,414)
Capital Assets			
Depreciated, Net	\$ 410,173	\$ 388,460	\$ 798,633

G. Pension Plan

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 https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

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 are 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, 2021, 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	1
Active employees	2
	3

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, 2022, the actuarially determined contribution (ADC) for the district was \$10,477 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, 2021, 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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.25%

Salary Increases Graded Salary Ranges from 8.72%

to 3.44% Based on Age, Including

Inflation, Averaging 4%

Investment Rate of Return 6.75%, Net of Pension Plan

Investment Expenses, Including

Inflation

Cost of Living Adjustment 2.125%

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of Assumptions

In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from

7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

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 2.25 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	4.88	%	31	%
Developed Market				
International Equity	5.37		14	
Emerging Market				
International Equity	6.09		4	
Private Equity and				
Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		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 6.75 percent based on a blending of the three factors described above.

Discount Rate

The discount rate used to measure the total pension liability was 6.75 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)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Changes for the year ended June 30, 2021:			
Service Cost	\$ 24,411	\$ 0	\$ 24,411
Interest	7,343	0	7,343
Differences between expected and			
actual experience	17,929	0	17,929
Changes in assumptions	15,591	0	15,591
Contributions-Employer	0	7,901	(7,901)
Contributions-Employees	0	3,180	(3,180)
Net Investment Income	0	52,302	(52,302)
Administrative Expense	0	(179)	179
Net Changes for the year ended June 30, 2021	\$ 65,274	\$ 63,204	\$ 2,070
Balance July 1, 2020	 76,872	197,295	(120,423)
Balance, June 30, 2021	\$ 142,146	\$ 260,499	\$ (118,353)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the district calculated using the discount rate of 6.75 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 (5.75 percent) or 1.0-percentage-point higher (7.75 percent) than the current rate:

Current			
1%	Discount	1%	
Decrease	Rate	Increase	
5.75%	6.75%	7.75%	

Net Pension Liability (Asset)

\$ (90,640) \$ (118,353) \$ (140,908)

Pension Expense

For the year ended June 30, 2022, the district recognized pension expense of \$13,593.

<u>Deferred Outflows of Resources and Deferred Inflows of Resources</u>

For the year ended June 30, 2022, 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	\$	51,335	\$ 0	
Net Difference Between Projected				
and Actual Earnings on Pension				
Plan Investments		0	27,850	
Changes in Assumptions		14,392	0	
Contributions Subsequent to the				
Measurement Date of June 30, 2021		10,477	not applicable	
Total	\$	76,204	\$ 27,850	

The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2021," will be recognized as a reduction (increase) to net pension liability (asset) in the following fiscal 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
2023	\$ (461)
2024	(301)
2025	(237)
2026	(1,077)
2027	6,444
Thereafter	33,510

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

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	2021
Total Pension Liability														
Service Cost	\$	1,965,886	\$	1,881,362 \$	\$ 1	,942,096	\$ 2	2,160,412 \$	2,198,13	80 \$	2,317,628	\$	2,378,528 \$	2,360,321
Interest		4,591,169		4,800,731	4	1,931,912		5,228,786	5,416,95	2	5,630,647		5,983,010	6,255,584
Differences Between Actual and Expected Experience		(736, 310)		(1,866,757)		177,297		(818,071)	(1,142,75)	(3)	844,456		(266,080)	283,037
Changes in Assumptions		0		0		0		1,785,979		0	0		0	7,965,442
Benefit Payments, Including Refunds of Employee Contributions		(2,877,320)		(3,006,821)	(3	3,247,155)	;)	(3,375,434)	(3,415,35	55)	(3,873,259)	(-	4,113,646)	(4,521,581)
Net Change in Total Pension Liability	\$	2,943,425 \$	\$	1,808,515 \$	3	3,804,150	\$ 4	4,981,672 \$	3,056,97	4 \$	4,919,472	\$	3,981,812 \$	12,342,803
Total Pension Liability, Beginning		60,688,368	(63,631,793	65	5,440,308	69	9,244,458	74,226,13	80	77,283,104	8	2,202,576	86,184,388
Total Pension Liability, Ending (a)	\$	63,631,793 \$	\$ 6	65,440,308 \$	\$ 69	,244,458	\$ 74	4,226,130 \$	77,283,10	4 \$	82,202,576	\$ 8	6,184,388 \$	98,527,191
Plan Fiduciary Net Position														
Contributions - Employer	\$	1,806,650 \$	\$	1,611,660 \$	§ 1	,718,873	\$:	1,748,927 \$	1,800,80	8 \$	1,879,949	\$	1,944,879 \$	1,467,022
Contributions - Employee		1,112,396		1,121,723	1	,171,606		1,199,857	1,238,88	33	1,294,738		1,332,688	1,464,405
Net Investment Income		9,411,066		2,027,661	1	,790,540	7	7,801,377	6,322,89	93	6,097,383		4,322,657	23,265,812
Benefit Payments, Including Refunds of Employee Contributions		(2,877,320)		(3,006,821)	(3	3,247,155)	;)	(3,375,434)	(3,415,35	55)	(3,873,259)	(-	4,113,646)	(4,521,581)
Administrative Expense		(28,682)		(36,172)		(55,760)		(62,693)	(72,48	36)	(70,315)		(69,078)	(70,678)
Other		0		0		6,006		0		0	0		0	0
Net Change in Plan Fiduciary Net Position	\$	9,424,110 \$	\$	1,718,051 \$	§ 1	,384,110	\$ 7	7,312,034 \$	5,874,74	3 \$	5,328,496	\$	3,417,500 \$	21,604,980
Plan Fiduciary Net Position, Beginning		56,559,814	6	65,983,924	67	7,701,975	69	9,086,085	76,398,11	9	82,272,862	8	7,601,358	91,018,858
Plan Fiduciary Net Position, Ending (b)	\$	65,983,924 \$	\$ 6	67,701,975 \$	\$ 69	0,086,085	\$ 76	6,398,119 \$	82,272,86	32 \$	87,601,358	\$ 9	1,018,858 \$	112,623,838
Net Pension Liability (Asset), Ending (a - b)	\$	(2,352,131) \$	\$	(2,261,667) \$	\$	158,373	\$ (2	(2,171,989) \$	(4,989,75)	(8)	(5,398,782)	\$ (4,834,470) \$	(14,096,647)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		103.70%		103.46%		99.77%		102.93%	106.46	3%	106.57%		105.61%	114.31%
Covered Payroll	\$	22,113,264 \$	8 2	23,222,323 \$	8 23	3,228,009	\$ 25	3,634,144 \$				\$ 2	6,605,997 \$	28,212,150
Net Pension Liability (Asset) as a Percentage of Covered Payroll	~	(10.64%)		9.74%	, =0	(0.68%)	,	(9.19%)	(20.31)		(20.85%)	-	(18.17%)	(49.97%)
contract the second seco		(===0		211 170		(3.3070)		(0.20/0)	(=0.01	/	(= 3.0070)		()	(=310170)

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.

Anderson County, Tennessee
Schedule of Contributions 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	2021	2022
Actuarially Determined Contribution Less: Contributions in Relation to the	\$ 1,806,650 \$	1,611,660	\$ 1,718,873	\$ 1,748,927 \$	1,800,808 \$	1,879,949 \$	1,854,667 \$	1,176,438 \$	731,283
Actuarially Determined Contribution	(1,806,650)	(1,611,660)	(1,718,873)	(1,748,927)	(1,800,808)	(1,879,949)	(1,944,879)	(1,467,022)	(1,221,688)
Contribution Deficiency (Excess)	\$ 0 \$	0	\$ 0	\$ 0 \$	0 \$	0 \$	(90,212) \$	(290,584) \$	(490,405)
Covered Payroll	\$ 22,113,264 \$	21,779,109	\$ 23,228,009	\$ 23,634,144 \$	24,567,608 \$	25,894,943 \$	26,605,997 \$	28,212,150 \$	30,343,697
Contributions as a Percentage of Covered Payroll	8.17%	7.4%	7.4%	7.4%	7.33%	7.26%	7.31%	5.20%	4.03%

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.

Anderson County, Tennessee
Schedule of Contributions Based on Participation 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	2021	2022
Contractually Required Contribution Less: Contributions in Relation to the	\$ 18,809	\$ 69,605 \$	143,783 \$	199,183 \$	122,658 \$	154,805 \$	181,652 \$	226,107
Contractually Required Contribution	 (18,809)	(69,605)	(143,783)	(199, 183)	(122,658)	(154,805)	(181,652)	(226, 107)
Contribution Deficiency (Excess)	\$ 0	\$ 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 \$	9,077,266 \$	11,249,112
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.06%	2.00%	2.01%

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

Note 2: 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%

2022: Pension - 2.01%, SRT - 1.99%

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	2022
Contractually Required Contribution Less: Contributions in Relation to the	\$	2,641,046 \$, , . ,	,- , ,	, , ,	2,354,613 \$				2,346,877
Contractually Required Contribution	_	(2,641,046)	(2,595,924)	(2,514,075)	(2,381,472)	(2,354,613)	(2,595,699)	(2,518,230)	(2,365,316)	(2,346,877)
Contribution Deficiency (Excess)	\$	0 \$	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 \$	23,016,871 \$	22,785,220
Contributions as a Percentage of Covered Payroll		8.88%	9.04%	9.04%	9.04%	9.08%	10.54%	10.59%	10.28%	10.30%

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	2021
School Department's Proportion of the Net Pension Liability (Asset)	0.226313%	0.395477%	0.547672%	0.569825%	0.597482%	0.604304%	0.623097%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (9,104) \$	(41,170) \$	(144,495) \$	(258,432) \$	(337,271) \$	(343,633) \$	(674,946)
Covered Payroll	\$ 470,216 \$	1,740,114 \$	3,594,587 \$	4,977,911 \$	6,322,602 \$	7,520,106 \$	9,077,266
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%)	(7.44%)
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%	121.53%

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	2021
School Department's Proportion of the Net Pension Liability (Asset)	0.757747%	0.767088%	0.770419%	0.745236%	0.740556%	0.740066%	0.711779%	0.701710%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (123,130) \$	314,226	\$ 4,814,691 \$	3 (243,830) \$	(2,605,954) \$	(7,609,211) \$	(5,427,839) \$	(30,266,434)
Covered Payroll	\$ 29,741,510 \$	28,715,973	\$ 27,810,568 \$	3 26,343,699 \$	25,933,509 \$	24,619,082 \$	23,787,793 \$	23,016,871
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%)	(131.5%)
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%	116.13%

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	2022
Total OPEB Liability					
Service Cost	\$ 18,892 \$	19,625 \$	24,200 \$	29,177 \$	29,096
Interest	21,263	21,106	16,903	13,793	11,789
Differences Between Actual and Expected Experience	0	(61,877)	0	9,992	16,794
Changes in Assumptions or Other Inputs	0	32,363	32,309	24,446	(86,435)
Benefit Payments	(40, 162)	(49,716)	(63,634)	(62,231)	(47,886)
Net Change in Total OPEB Liability	\$ (7) \$	(38,499) \$	9,778 \$	15,177 \$	(76,642)
Total OPEB Liability, Beginning	 549,203	549,196	510,697	520,475	535,652
Total OPEB Liability, Ending	\$ 549,196 \$	510,697 \$	520,475 \$	535,652 \$	459,010
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%	16,766,855 \$ 3.2%	8,276,351 5.5%

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%

 2022
 4.09%

- (b) The assumed initial trend rate applicable to the 2020 plan year was updated from a flat 5.00% to an immediate rate of 7.5%, 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 2022, the mortality improvement scale was updated from Scale MP-2020 to Scale MP-2021.

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	2021
Total OPEB Liability					
Service Cost	\$ 401,367 \$	371,985 \$	333,743 \$	323,997 \$	411,552
Interest	218,903	256,470	225,172	231,951	164,884
Changes of Benefit Terms	0	0	0	0	1,017,389
Differences Between Actual and Expected Experience	0	(1,210,835)	825,344	(200,651)	(22,613)
Changes in Assumptions or Other Inputs	(325,616)	174,346	(532, 368)	800,314	1,685,654
Benefit Payments	 (543,331)	(572,144)	(507,831)	(399,238)	(380,707)
Net Change in Total OPEB Liability	\$ (248,677) \$	(980,178) \$	344,060 \$	756,373 \$	2,876,159
Total OPEB Liability, Beginning	 7,366,981	7,118,304	6,138,126	6,482,186	7,238,559
Total OPEB Liability, Ending	\$ 7,118,304 \$	6,138,126 \$	6,482,186 \$	7,238,559 \$	10,114,718
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 2,417,177 \$	2,029,749 \$	2,262,140 \$	2,368,196 \$	3,165,117
Employer Proportionate Share of the Total OPEB Liability	4,701,127	4,108,377	4,220,046	4,870,363	6,949,601
Covered Employee Payroll	\$ 39,854,303 \$	41,291,868 \$	41,978,500 \$	42,120,534 \$	43,414,691
Total OPEB Liability as a Percentage of Covered Employee Payroll	11.80%	9.95%	10.05%	11.56%	16.01%

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%

 2021
 2.16%

(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 2021 plan year - from 6.03% to 9.02%

For the 2022 plan year - from 9.02% to 7.36%

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, 2022

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2022 were calculated based on the June 30, 2020, 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)

Remaining Amortization

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: (1) decreased inflation rate from 3 percent to 2.5 percent; (2) decreased the investment rate of return from 7.5 percent to 7.25 percent; (3) decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; (4) decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and (5) 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.

Debt Service Funds

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.

	 737 \$ 0 \$ 0 \$ 0 \$ 0 \$ 380,280 426,549 170,237 43,026 628,8 1,322 110,515 150 35,341 63,8 8,799 11,741 0 0 0 215 242 97 24 3538,659 1,271,485 0 0 0 (13,564) (32,019) 0 0 0 916,448 \$ 1,788,513 \$ 170,484 \$ 78,391 \$ 693,1 3,787 \$ 187,565 \$ 34 \$ 2,355 \$ 81,66						
ASSETS		Waste /	0	General			
ADDITO							
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	\$ 380,280 1,322 8,799 215 538,659	426,549 $110,515$ $11,741$ 242 $1,271,485$	170,237 150 0 97	43,026 35,341 0 24	\$ 0 628,850 63,966 0 324 0		
Total Assets	\$ 916,448 \$	1,788,513 \$	170,484	§ 78,391 §	\$ 693,140		
<u>LIABILITIES</u>							
Accrued Payroll Payroll Deductions Payable Due to Other Funds Due to Component Units	\$, ,			2,000 171 0 0	4,097 217 2 0		
DEFERRED INFLOWS OF RESOURCES							
Deferred Current Property Taxes Deferred Delinquent Property Taxes Total Deferred Inflows of Resources	\$ 512,272 \$ 9,375 521,647 \$	1,209,199 \$ 22,128 1,231,327 \$	0 8	0	0		

	_	Special Revenue Funds								
<u>FUND BALANCES</u>	_	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government	Other Special Revenue				
Restricted:										
Restricted for Public Safety	\$	0 \$	0 \$	161,894 \$	0 \$	0				
Restricted for Public Health and Welfare		0	363,514	0	0	0				
Restricted for Social, Cultural, and Recreational Services		381,342	0	0	0	606,958				
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	8,556	0	0				
Committed for Public Health and Welfare		0	1,821	0	0	0				
Committed for Social, Cultural, and Recreational Services		0	0	0	73,865	189				
Committed for Capital Outlay		0	0	0	0	0				
Committed for Debt Service		0	0	0	0	0				
Total Fund Balances	\$	381,342 \$	365,335 \$	170,450 \$	73,865 \$	607,147				
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	916,448 \$	1,788,513 \$	170,484 \$	78,391 \$	693,140				

	 oecial Revenue I	Funds (Cont.)		Debt Service	ice Funds		
	 Constitu - tional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total	
ASSETS							
Cash Equity in Pooled Cash and Investments Accounts Receivable Due from Other Governments Due from Other Funds Property Taxes Receivable Allowance for Uncollectible Property Taxes	\$ 54,739 \$ 0 8,682 0 0 0 0	55,476 \$ 1,648,942 219,976 20,540 902 1,810,144 (45,583)	0 \$ 573,730 4,626 0 0 1,910,360 (48,106)	0 \$ 374,502 0 0 213 220,086 (5.458)	$ \begin{array}{ccc} 0 & \$ \\ 372,471 & 0 \\ 0 & 211 \\ 1,855,858 & (47,171) \end{array} $	0 1,320,703 4,626 0 424 3,986,304 (100,735)	
Total Assets	\$ 63,421 \$	3,710,397 \$	2,440,610 \$	589,343 \$	2,181,369 \$	5,211,322	
<u>LIABILITIES</u>	 · ·					· ·	
Accounts Payable Accrued Payroll Payroll Deductions Payable Due to Other Funds Due to Component Units Total Liabilities DEFERRED INFLOWS OF RESOURCES	\$ $\begin{array}{c} 0 & \$ \\ 0 \\ 0 \\ 63,421 \\ \hline 0 \\ \hline 63,421 & \$ \\ \end{array}$	275,418 \$ 18,705 1,734 63,427 0 359,284 \$	$\begin{array}{c} 0 & \$ \\ 0 \\ 0 \\ 14,305 \\ 9,612 \\ \hline 23,917 & \$ \end{array}$	0 \$ 0 0 0 0 0 0 \$ 0 \$	0 \$ 0 0 0 0 0 0 \$ 0 \$	$0\\0\\0\\14,305\\9,612\\23,917$	
Deferred Current Property Taxes Deferred Delinquent Property Taxes Total Deferred Inflows of Resources	\$ 0 \$ 0 0 \$	1,721,471 \$ 31,503 1,752,974 \$	1,816,778 \$ 33,248 1,850,026 \$	207,950 \$ 5,402 213,352 \$	1,773,033 \$ 27,564 1,800,597 \$	3,797,761 66,214 3,863,975	

	Special Revenue Funds (Cont.)			Debt Service Funds					
FUND BALANCES		onstitu - tional fficers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total		
Restricted:									
Restricted for Public Safety	\$	0 \$	161,894 \$	0 \$	0 \$	0 \$	0		
Restricted for Public Health and Welfare		0	363,514	0	0	0	0		
Restricted for Social, Cultural, and Recreational Services		0	988,300	0	0	0	0		
Restricted for Capital Outlay		0	0	0	0	0	0		
Restricted for Debt Service		0	0	108,930	375,991	254,862	739,783		
Committed:									
Committed for Public Safety		0	8,556	0	0	0	0		
Committed for Public Health and Welfare		0	1,821	0	0	0	0		
Committed for Social, Cultural, and Recreational Services		0	74,054	0	0	0	0		
Committed for Capital Outlay		0	0	0	0	0	0		
Committed for Debt Service		0	0	457,737	0	125,910	583,647		
Total Fund Balances	\$	0 \$	1,598,139 \$	566,667 \$	375,991 \$	380,772 \$	1,323,430		
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	63,421 \$	3,710,397 \$	2,440,610 \$	589,343 \$	2,181,369 \$	5,211,322		

ASSETS	<u>P</u>	Capital rojects 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	\$	0 \$ 232,921 0 0 0 653,490 (16,456)	55,476 3,202,566 224,602 20,540 1,326 6,449,938 (162,774)
Total Assets	\$	869,955 \$	9,791,674
<u>LIABILITIES</u>			
Accounts Payable Accrued Payroll Payroll Deductions Payable Due to Other Funds Due to Component Units Total Liabilities	\$	38,734 \$ 0 0 0 0 38,734 \$	18,705 1,734 77,732 9,612
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes Deferred Delinquent Property Taxes Total Deferred Inflows of Resources	\$	621,476 \$ 11,375 632,851 \$	109,092

Capital

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

	<u>P</u>	Projects Fund	Total	
FUND BALANCES	_	General Capital Projects	Nonmajor Governmental Funds	
Dartwist J.				
Restricted: Restricted for Public Safety	\$	0 8	\$ 161,894	
Restricted for Public Health and Welfare	ψ	0	363,514	
Restricted for Social, Cultural, and Recreational Services		0	988,300	
Restricted for Capital Outlay		125,360	125,360	
Restricted for Debt Service		0	739,783	
Committed:				
Committed for Public Safety		0	8,556	
Committed for Public Health and Welfare		0	1,821	
Committed for Social, Cultural, and Recreational Services		0	74,054	
Committed for Capital Outlay		73,010	73,010	
Committed for Debt Service		0	583,647	
Total Fund Balances	\$	198,370 \$	\$ 3,119,939	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	869,955	\$ 9,791,674	

Anderson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue Funds								
		Public Library		Solid Waste / Sanitation		Drug Control	Other General Governme	nt	Other Special Revenue
Revenues									
Local Taxes	\$	529,494	\$	1,249,846	\$	0	\$	0 \$	610,948
Licenses and Permits		0		0		0	143,1'	77	0
Fines, Forfeitures, and Penalties		0		0		32,501		0	0
Charges for Current Services		20,660		609,453		0	35,00	00	0
Other Local Revenues		3,699		8,396		115	2	16	659
State of Tennessee		0		33,216		0		0	29,999
Federal Government		32,501		0		2,775		0	0
Other Governments and Citizens Groups		130,311		0		0		0	35,894
Total Revenues	\$	716,665	\$	1,900,911	\$	35,391	\$ 178,39	93 \$	677,500
Expenditures									
Current:									
Finance	\$	0	\$	0	\$	0	\$	0 \$	0
Administration of Justice		0		0		0		0	0
Public Safety		0		0		40,171		0	0
Public Health and Welfare		0		1,819,607		0		0	0
Social, Cultural, and Recreational Services		664,101		0		0	172,38	52	0
Other Operations		0		0		0		0	633,719
Debt Service:									
Principal on Debt		0		0		0		0	0
Interest on Debt		0		0		0		0	0
Other Debt Service		0		0		0		0	0
Capital Projects		0		0		0		0	0
Total Expenditures	\$	664,101	\$	1,819,607	\$	40,171	\$ 172,3	52 \$	633,719

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

	_	Special Revenue Funds								
Excess (Deficiency) of Revenues Over Expenditures \$\frac{\$}{2}\$		Public Library	Solid Waste / Sanitation	Drug Control	Other General Government	Other Special Revenue				
		52,564 \$	81,304 \$	(4,780)	\$ 6,041 \$	43,781				
Other Financing Sources (Uses) Transfers In Total Other Financing Sources (Uses)	<u>\$</u> \$	0 \$ 0 \$	6,500 \$ 6,500 \$	0 3	<u>' </u>	0				
Net Change in Fund Balances Fund Balance, July 1, 2021	\$	52,564 \$ 328,778	87,804 \$ 277,531	(4,780) 3 175,230	\$ 6,041 \$ 67,824	43,781 563,366				
Fund Balance, June 30, 2022	\$	381,342 \$	365,335 \$	170,450	\$ 73,865 \$	607,147				

Exhibit G-2

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

Special Revenue Funds

		Special Reven	ue Funds						
		(Cont.	.)	Debt Service Funds					
		Constitu -							
		tional		General	Rural	Education			
		Officers -		Debt	Debt	Debt			
		Fees	Total	Service	Service	Service	Total		
Revenues									
Local Taxes	\$	0 \$	2,390,288 \$	1,946,876 \$	210,661 \$	1,864,665 \$	4,022,202		
Licenses and Permits		0	143,177	0	0	0	0		
Fines, Forfeitures, and Penalties		0	32,501	0	0	0	0		
Charges for Current Services		685	665,798	0	0	0	0		
Other Local Revenues		0	13,085	323	213	211	747		
State of Tennessee		0	63,215	0	0	0	0		
Federal Government		0	35,276	0	0	0	0		
Other Governments and Citizens Groups		0	166,205	0	1,130,840	2,963	1,133,803		
Total Revenues	\$	685 \$	3,509,545 \$	1,947,199 \$	1,341,714 \$	1,867,839 \$	5,156,752		
Expenditures									
Current:									
Finance	\$	63 \$	63 \$	0 \$	0 \$	0 \$	0		
Administration of Justice	*	471	471	0	0	0	0		
Public Safety		151	40,322	0	0	0	0		
Public Health and Welfare		0	1,819,607	0	0	0	0		
Social, Cultural, and Recreational Services		0	836,453	0	0	0	0		
Other Operations		0	633,719	0	0	0	0		
Debt Service:		Ů	000,110	v	Ů	Ŭ	Ŭ		
Principal on Debt		0	0	2,387,000	1,358,082	1,190,000	4,935,082		
Interest on Debt		0	0	766,746	564,367	712,756	2,043,869		
Other Debt Service		0	0	42,839	5,703	38,739	87,281		
Capital Projects		Õ	0	12,000	0,100	0	0.,201		
Total Expenditures	\$	685 \$	3,330,635 \$	3,196,585 \$	1,928,152 \$	1,941,495 \$	7,066,232		
1 over 1 periare of	Ψ	υυυ ψ	σ,σσσ,σσσ ψ	5,100,000 ψ		1,011,100 ψ	.,000,202		

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

Special Revenue Funds

		Special Reven	ue runus								
		(Cont.	.)		Debt Service Funds						
		Constitu - tional General Officers - Debt Fees Total Service		Debt	Rural Debt Service	Education Debt Service	Total				
Excess (Deficiency) of Revenues Over Expenditures	<u>\$</u>	0 \$	178,910 \$	(1,249,386) \$	(586,438) \$	(73,656) \$	(1,909,480)				
Other Financing Sources (Uses) Transfers In	\$	0 \$	6,500 \$	0 \$	0 \$	0 \$	0				
Total Other Financing Sources (Uses)	\$	0 \$	6,500 \$	0 \$	0 \$	0 \$	0				
Net Change in Fund Balances Fund Balance, July 1, 2021	\$	0 \$ 0	185,410 \$ 1,412,729	(1,249,386) \$ 1,816,053	(586,438) \$ 962,429	(73,656) \$ 454,428	(1,909,480) 3,232,910				
Fund Balance, June 30, 2022	_\$	0 \$	1,598,139 \$	566,667 \$	375,991 \$	380,772 \$	1,323,430				

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

	<u>P</u> 1	Capital rojects Fund General Capital Projects	Total Nonmajor Governmental Funds
Revenues			
Local Taxes	\$	619,138 \$	7,031,628
Licenses and Permits		0	143,177
Fines, Forfeitures, and Penalties		0	32,501
Charges for Current Services		0	665,798
Other Local Revenues		0	13,832
State of Tennessee		0	63,215
Federal Government		0	35,276
Other Governments and Citizens Groups		0	1,300,008
Total Revenues	\$	619,138 \$	9,285,435
Expenditures			
Current:			
Finance	\$	0 \$	
Administration of Justice		0	471
Public Safety		0	40,322
Public Health and Welfare		0	1,819,607
Social, Cultural, and Recreational Services		0	836,453
Other Operations		0	633,719
Debt Service:			
Principal on Debt		0	4,935,082
Interest on Debt		0	2,043,869
Other Debt Service		0	87,281
Capital Projects		990,857	990,857
Total Expenditures	\$	990,857 \$	11,387,724

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

	Capital Projects Fund General Capital Projects	Total Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ (371,719) \$	\$ (2,102,289)
Other Financing Sources (Uses) Transfers In Total Other Financing Sources (Uses)	\$ 212,258 \$ \$ 212,258 \$	
Net Change in Fund Balances Fund Balance, July 1, 2021	\$ (159,461) \$ 357,831	(1,883,531) 5,003,470
Fund Balance, June 30, 2022	\$ 198,370 \$	3,119,939

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Public Library Fund
For the Year Ended June 30, 2022

				Budgeted A	mounts	Variance with Final Budget - Positive
		Actual		Original	Final	(Negative)
Revenues						
Local Taxes	\$	529,494	\$	503,782 \$	503,782 \$	25,712
Charges for Current Services	Ψ	20,660	Ψ	24,000	24,000	(3,340)
Other Local Revenues		3,699		850	850	2,849
Federal Government		32,501		0	0	32,501
Other Governments and Citizens Groups		130,311		130,312	130,312	(1)
Total Revenues	\$	716,665	\$	658,944 \$	658,944 \$	57,721
Expenditures Social, Cultural, and Recreational Services	Ф	664 101	Ф	699.960. ¢	717 049 · ф	# 9.049
Libraries Total Expenditures	<u>\$</u> \$	664,101 664,101	\$	633,260 \$ 633,260 \$	717,043 \$ 717,043 \$	$\frac{52,942}{52,942}$
Excess (Deficiency) of Revenues	Ф	004,101	Ф	055,200 ф	717,045 ф	52,942
Over Expenditures	\$	52,564	\$	25,684 \$	(58,099) \$	110,663
Net Change in Fund Balance Fund Balance, July 1, 2021	\$	52,564 328,778	\$	25,684 \$ 252,803	(58,099) \$ 252,803	110,663 75,975
i and Dalance, buly 1, 2021		520,116		202,000	202,000	10,010
Fund Balance, June 30, 2022	\$	381,342	\$	278,487 \$	194,704 \$	186,638

Variance

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, 2022

							with Final Budget -
				Budgete	d A		Positive
		Actual		Original		Final	(Negative)
Revenues							
Local Taxes	\$	1,249,846	\$	1,185,540	\$	1,185,540 \$	64,306
Charges for Current Services		609,453		598,000		598,000	11,453
Other Local Revenues		8,396		22,000		22,000	(13,604)
State of Tennessee		33,216		54,074		54,074	(20,858)
Total Revenues	\$	1,900,911	\$	1,859,614	\$	1,859,614 \$	41,297
Expenditures Public Health and Welfare							
Sanitation Management	\$	169,737	\$	184,969	\$	192,904 \$	23,167
Convenience Centers		670,666		664,000		758,242	87,576
Other Waste Collection		38,969		90,907		90,907	51,938
Recycling Center		25,320		12,500		33,500	8,180
Landfill Operation and Maintenance		810,570		802,000		817,000	6,430
Other Waste Disposal		104,345		85,000		104,500	155
Total Expenditures	\$	1,819,607	\$	1,839,376	\$	1,997,053 \$	177,446
Excess (Deficiency) of Revenues							
Over Expenditures	\$	81,304	\$	20,238	\$	(137,439) \$	218,743
Other Financing Sources (Uses)							
Transfers In	\$	6,500	\$	0	\$	6,500 \$	0
Total Other Financing Sources	<u>\$</u> \$	6,500	\$	0	\$	6,500 \$	0
Net Change in Fund Balance	\$	87,804	\$	20,238	\$	(130,939) \$	218,743
Fund Balance, July 1, 2021		277,531	*	266,113	,	266,113	11,418
Fund Balance, June 30, 2022	\$	365,335	\$	286,351	\$	135,174 \$	230,161

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2022

		Budgeted A	mounts	Variance with Final Budget - Positive
	Actual	Original	Final	(Negative)
Revenues				
Fines, Forfeitures, and Penalties	\$ 32,501 \$	59,500 \$	59,500 \$	(26,999)
Other Local Revenues	115	500	500	(385)
Federal Government	2,775	0	0	2,775
Total Revenues	\$ 35,391 \$	60,000 \$	60,000 \$	(24,609)
Expenditures Public Safety				
Drug Enforcement	\$ 40,171 \$		75,540 \$	35,369
Total Expenditures	\$ 40,171 \$	60,000 \$	75,540 \$	35,369
Excess (Deficiency) of Revenues				
Over Expenditures	\$ (4,780) \$	0 \$	(15,540) \$	10,760
Net Change in Fund Balance	\$ (4,780) \$	0 \$	(15,540) \$	10,760
Fund Balance, July 1, 2021	 175,230	188,542	188,542	(13,312)
Fund Balance, June 30, 2022	\$ 170,450 \$	188,542 \$	173,002 \$	(2,552)

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other General Government Fund
For the Year Ended June 30, 2022

		_	Budgete	ed Aı		Variance with Final Budget - Positive
	Actual		Original		Final	(Negative)
Revenues						
Licenses and Permits \$	143,177	\$	145,000	\$	145,000 \$	(1,823)
Charges for Current Services	35,000		35,000		35,000	0
Other Local Revenues	216		0		0	216
Total Revenues \$	178,393	\$	180,000	\$	180,000 \$	(1,607)
Expenditures Social, Cultural, and Recreational Services Other Social, Cultural, and Recreational \$	172,352	\$	179,539	\$	185,309 \$	12,957
Total Expenditures \$	172,352	_	179,539		185,309 \$	12,957
Excess (Deficiency) of Revenues Over Expenditures \$	6,041	\$	461	\$	(5,309) \$	11,350
Net Change in Fund Balance \$ Fund Balance, July 1, 2021	6,041 67,824		461 6,974	\$	(5,309) \$ 6,974	11,350 60,850
Fund Balance, June 30, 2022	73,865	\$	7,435	\$	1,665 \$	72,200

Exhibit G-7

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2022

		Actual		Less:	Actual Revenues/ Expenditures				Variance with Final Budget -
		(GAAP	F	Encumbrances	(Budgetary	_	Budgeted.		Positive
		Basis)		7/1/2021	Basis)		Original	Final	(Negative)
Revenues									
Local Taxes	\$	610,948	\$	0 \$	610,948	\$	385,000 \$	496,000 \$	114,948
Other Local Revenues		659		0	659		0	0	659
State of Tennessee		29,999		0	29,999		30,000	40,000	(10,001)
Other Governments and Citizens Groups		35,894		0	35,894		0	50,300	(14,406)
Total Revenues	\$	677,500	\$	0 \$	677,500	\$	415,000 \$	586,300 \$	91,200
Expenditures Other Operations Tourism	\$	633,719		(7,000) \$			415,824 \$	705,262 \$	78,543
Total Expenditures	\$	633,719	\$	(7,000) \$	626,719	\$	415,824 \$	705,262 \$	78,543
Excess (Deficiency) of Revenues Over Expenditures	\$	43,781	\$	7,000 \$	50,781	\$	(824) \$	(118,962) \$	169,743
Net Change in Fund Balance	\$	43,781	\$	7,000 \$	50,781	\$	(824) \$	(118,962) \$	169,743
Fund Balance, July 1, 2021	<u> </u>	563,366	т	(7,000)	556,366	т	351,400	351,400	204,966
Fund Balance, June 30, 2022	\$	607,147	\$	0 \$	607,147	\$	350,576 \$	232,438 \$	374,709

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2022

					Variance with Final Budget -
			mounts	Positive	
		Actual	Original	Final	(Negative)
Revenues					
Local Taxes	\$	1,946,876 \$	1,872,738 \$	1,872,738 \$	74,138
Other Local Revenues		323	30,000	30,000	(29,677)
Federal Government		0	20,000	20,000	(20,000)
Other Governments and Citizens Groups		0	18,000	18,000	(18,000)
Total Revenues	\$	1,947,199 \$	1,940,738 \$	1,940,738 \$	6,461
Expenditures					
Principal on Debt General Government	Ф	0.007.000 @	1.017.000 @	0.007.000 @	0
Interest on Debt	\$	2,387,000 \$	1,217,000 \$	2,387,000 \$	0
General Government		766,746	800,780	795,780	29,034
Other Debt Service		100,140	000,700	195,160	29,034
General Government		42,839	53,500	58,500	15,661
Total Expenditures	\$	3,196,585 \$	2,071,280 \$	3,241,280 \$	44,695
Total Expelicates	Ψ	σ,100,000 φ	2,011,200 ψ	ο,241,200 φ	44,000
Excess (Deficiency) of Revenues					
Over Expenditures	\$	(1,249,386) \$	(130,542) \$	(1,300,542) \$	51,156
	_				
Net Change in Fund Balance	\$	(1,249,386) \$	(130,542) \$	(1,300,542) \$	51,156
Fund Balance, July 1, 2021		1,816,053	2,097,894	2,097,894	(281,841)
Fund Balance, June 30, 2022	\$	566,667 \$	1,967,352 \$	797,352 \$	(230,685)

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Rural Debt Service Fund
For the Year Ended June 30, 2022

		Actual _	Budgeted A	mounts Final	Variance with Final Budget - Positive (Negative)
Revenues					
Local Taxes	\$	210,661 \$	206,721 \$	206,721 \$	3,940
Other Local Revenues	Ψ	213	3,000	3,000	(2,787)
Other Governments and Citizens Groups		1,130,840	1,000,000	1,127,806	3,034
Total Revenues	\$	1,341,714 \$	1,209,721 \$	1,337,527 \$	4,187
Expenditures Principal on Debt					
Education	\$	1,358,082 \$	1,284,243 \$	1,383,675 \$	25,593
Interest on Debt					
Education Other Debt Service		564,367	543,013	571,387	7,020
Education		5,703	7,800	7,800	2,097
Total Expenditures	\$	1,928,152 \$	1,835,056 \$	1,962,862 \$	34,710
Excess (Deficiency) of Revenues					
Over Expenditures	\$	(586,438) \$	(625,335) \$	(625,335) \$	38,897
Not Change in Frank Palance	Ф	(EOC 490) Φ	(COE 22E) ¢	(COE 225) ¢	20 007
Net Change in Fund Balance Fund Balance, July 1, 2021	\$	(586,438) \$ 962,429	(625,335) \$ 946,781	(625,335) \$ 946,781	38,897 $15,648$
runu Dalance, July 1, 2021		304,443	940,701	340,701	10,048
Fund Balance, June 30, 2022	\$	375,991 \$	321,446 \$	321,446 \$	54,545

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, 2022

			Budgeted A	mounte	Variance with Final Budget - Positive	
		Actual	Original	Final	(Negative)	
Revenues						
Local Taxes	\$	1,864,665 \$	1,785,400 \$	1,785,400 \$	79,265	
Other Local Revenues		211	4,000	4,000	(3,789)	
Other Governments and Citizens Groups		2,963	0	0	2,963	
Total Revenues	\$	1,867,839 \$	1,789,400 \$	1,789,400 \$	78,439	
Expenditures Principal on Debt						
Education Interest on Debt	\$	1,190,000 \$	1,190,000 \$	1,190,000 \$	0	
Education Other Debt Service		712,756	712,756	712,756	0	
Education		38,739	43,000	43,000	4,261	
Total Expenditures	\$	1,941,495 \$	1,945,756 \$	1,945,756 \$	4,261	
Excess (Deficiency) of Revenues						
Over Expenditures	<u>\$</u>	(73,656) \$	(156,356) \$	(156,356) \$	82,700	
Net Change in Fund Balance Fund Balance, July 1, 2021	\$	(73,656) \$ 454,428	(156,356) \$ 438,146	(156,356) \$ 438,146	82,700 16,282	
Fund Balance, June 30, 2022	\$	380,772 \$	281,790 \$	281,790 \$	98,982	

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund
For the Year Ended June 30, 2022

						Actual Revenues/			Variance with Final
		Actual		Less:	Add:	Expenditures			Budget -
		(GAAP	Е	ncumbrances	Encumbrances	(Budgetary	Budgeted A	mounts	Positive
		Basis)		7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)
Revenues									
Local Taxes	\$	619,138	\$	0 \$	0 \$	619,138 \$	599,326 \$	599,326 \$	19,812
Total Revenues	\$	619,138	\$	0 \$	0 \$	619,138 \$	599,326 \$	599,326 \$	19,812
Expenditures									
Capital Projects									
General Administration Projects	\$	239,141	\$	(136,346) \$	48,452 \$	151,247 \$	599,326 \$	294,077 \$	142,830
Other General Government Projects		751,716		(26,700)	0	725,016	0	725,718	702
Total Expenditures	\$	990,857	\$	(163,046) \$	48,452 \$	876,263 \$	599,326 \$	1,019,795 \$	143,532
Excess (Deficiency) of Revenues									
Over Expenditures	\$	(371,719)	\$	163,046 \$	(48,452) \$	(257,125) \$	0 \$	(420,469) \$	163,344
Other Financing Sources (Uses)									
Transfers In	e	212,258	æ	0 \$	0 \$	212,258 \$	0 \$	306,376 \$	(94,118)
Total Other Financing Sources	\$	212,258	_	0 \$			0 \$	306,376 \$	(94,118)
Total other I manding courses	Ψ		Ψ	υ ψ	- Ψ	=12,200 ψ	υ ψ	σσσ,στο φ	(01,110)
Net Change in Fund Balance	\$	(159,461)	\$	163,046 \$	(48,452) \$	(44,867) \$	0 \$	(114,093) \$	69,226
Fund Balance, July 1, 2021		357,831		(163,046)	0	194,785	179,348	179,348	15,437
Fund Balance, June 30, 2022	\$	198,370	\$	0 \$	(48,452) \$	149,918 \$	179,348 \$	65,255 \$	84,663

Custodial Funds

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.

Anderson County, Tennessee
Combining Statement of Net Position
Custodial Funds
June 30, 2022

	Custodial Funds													
	-	Cities - Sales Tax		City School ADA - Clinton		City School ADA - Oak Ridge		Constitu - tional Officers - Custodial		Judicial District Drug		District Attorney General		Total
ASSETS	-													
11001110														
Cash	\$	0	\$	0	\$	0	\$	2,095,854	\$	0	\$	0	\$	2,095,854
Equity in Pooled Cash and Investments		0		3,276		14,643		0		293,176		31,709		342,804
Accounts Receivable		0		0		0		0		39,473		0		39,473
Due from Other Governments		3,331,289		308,835		1,424,315		0		9,903		0		5,074,342
Property Taxes Receivable		0		2,435,553		11,232,517		0		0		0		13,668,070
Allowance for Uncollectible Property Taxes		0		(61,332)		(282,856)		0		0		0		(344,188)
Total Assets	\$	3,331,289	\$	2,686,332	\$	12,388,619	\$	2,095,854	\$	342,552	\$	31,709	\$	20,876,355
<u>LIABILITIES</u>														
Accounts Payable	\$	0	\$	0	\$	0	\$	0	\$	2,650	\$	2,218	\$	4,868
Due to Other Taxing Units	·	3,331,289		370,089		1,706,345		0	·	0	·	0	·	5,407,723
Total Liabilities	\$	3,331,289	\$	370,089	\$	1,706,345	\$	0	\$	2,650	\$	2,218	\$	5,412,591
DEFERRED INFLOWS OF RESOURCES														
Deferred Current Property Taxes	\$	0	\$	2.316.243	\$	10,682,274	\$	0	\$	0	\$	0	\$	12,998,517
Total Deferred Inflows of Resources	\$		_		_	10,682,274	_	0	_		\$	0	_	12,998,517
NET POSITION														
Restricted for Individuals, Organizations, and Other Governments	\$	0	\$	0	\$	0	\$	2,095,854	\$	339,902	\$	29,491	\$	2,465,247
Total Net Position	\$	0	\$	0	\$	0	\$	2,095,854	\$	339,902	\$	29,491	\$	2,465,247

Anderson County, Tennessee
Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended June 30, 2022

	Custodial Funds											
			City		City		Constitu -					
	Cities -		School		School		tional		Judicial		District	
	Sales		ADA -		ADA -		Officers -		District		Attorney	
	Tax		Clinton		Oak Ridge		Custodial		Drug		General	Total
Additions												
Sales Tax Collections for Other Governments	\$ 20,170,170	\$	0	\$	0	\$	0	\$	0	\$	0 \$	20,170,170
ADA - Educational Funds Collected for Cities	0		4,233,117		19,608,675		0		0		0	23,841,792
Fines/Fees and Other Collections	0		0		0		17,795,135		0		0	17,795,135
Drug Task Force Collections	0		0		0		0		167,057		0	167,057
District Attorney General Collections	0		0		0		0		0		4,750	4,750
Total Additions	\$ 20,170,170	\$	4,233,117	\$	19,608,675	\$	17,795,135	\$	167,057	\$	4,750 \$	61,978,904
<u>Deductions</u>												
Payment of Sales Tax Collections for Other Governments	\$ 20,170,170	\$	0	\$	0	\$	0	\$	0	\$	0 \$	20,170,170
Payments to City School Systems	0		4,233,117		19,608,675		0		0		0	23,841,792
Payments to State	0		0		0		13,659,877		0		0	13,659,877
Payments to Individuals and Others	0		0		0		3,772,458		0		0	3,772,458
Payment of Drug Task Force Expenses	0		0		0		0		138,844		0	138,844
Payment of District Attorney General Expenses	0		0		0		0		0		12,008	12,008
Total Deductions	\$ 20,170,170	\$	4,233,117	\$	19,608,675	\$	17,432,335	\$	138,844	\$	12,008 \$	61,595,149
Change in Net Position	\$ 0	\$	0	\$	0	\$	362,800	\$	28,213	\$	(7,258) \$	383,755
Net Position July 1, 2021	0		0		0		1,733,054		311,689		36,749	2,081,492
Net Position June 30, 2022	\$ 0	\$	0	\$	0	\$	2,095,854	\$	339,902	\$	29,491 \$	2,465,247

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.

Other Education Special Revenue Fund – 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, 2022

				Р	rogram Revenu	ıes	Control	_	Net (Expense) Revenue and Changes in
			Charges		Operating Grants		Capital Grants	-	Net Position Total
			for		and		and		Governmental
Functions/Programs		Expenses	Services		Contributions		Contributions		Activities
Governmental Activities:									
Instruction	\$	39,739,074	\$ 144,928	\$	5,914,977	\$	0	\$	(33,679,169)
Support Services		26,331,449	122,707		2,243,556		1,428,961		(22,536,225)
Operation of Non-instructional Services	_	9,907,527	354,676		12,271,033		0		2,718,182
Total Governmental Activities	\$	75,978,050	\$ 622,311	\$	20,429,566	\$	1,428,961	\$	(53,497,212)
General Revenues:									
Taxes:									
Property Taxes Levied for General Purposes								\$	18,177,591
Local Option Sales Taxes									12,888,928
Other Local Taxes Grants and Contributions Not Restricted for Specific Programs									2,748 $36,391,226$
Unrestricted Investment Income									9,612
Miscellaneous									100,657
Total General Revenues								\$	67,570,762
Change in Net Position								\$	14,073,550
Net Position, July 1, 2021									79,661,371
Restatement - See Note I.D.11									74,629
Net Position, June 30, 2022								\$	93,809,550

Anderson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Anderson County School Department
June 30, 2022

	_	Major Fu	nds	Nonmajor Funds	
		General Purpose School	School Federal Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>					
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	\$	507,158 \$ 17,021,078 0 7,672 3,591,984 753,212 9,612 17,039,654	1,895 \$ 295,416 0 0 1,893,599 6,775 0 0	1,932,896 \$ 4,235,952 144,351 0 517,047 100,000 0 952,048 (23,974)	21,552,446 144,351 7,672 6,002,630 859,987 9,612 17,991,702
Other Current Assets		(429,090) 0	0	(25,974) $12,225$	$(453,064) \\ 12,225$
Restricted Assets		717,224	0	0	717,224
Total Assets	\$	39,218,504 \$	2,197,685 \$	7,870,545 \$	49,286,734
<u>LIABILITIES</u>					
Accounts Payable	\$	991,009 \$	426,755 \$	260,105 \$	1,677,869
Accrued Payroll	Ψ	0	420,766 ψ 0	1,397	1,397
Payroll Deductions Payable		785,608	83,796	64,364	933,768
Contracts Payable		0	665,614	0	665,614
Due to Other Funds		106,775	575,856	177,356	859,987
Due to Primary Government		81,318	0	0	81,318
Due to State of Tennessee		0	0	227	227
Other Current Liabilities		1,849	0	0	1,849
Total Liabilities	\$	1,966,559 \$	1,752,021 \$	503,449 \$	4,222,029

Anderson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Anderson County School Department (Cont.)

		Major Fu	ınds	Nonmajor Funds		
		General Purpose School	School Federal Projects	Other Govern- mental Funds	Total Government Funds	al
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes Deferred Delinquent Property Taxes Other Deferred/Unavailable Revenue Total Deferred Inflows of Resources	\$	16,204,940 \$ 296,557 1,100,286 17,601,783 \$	0 \$ 0 0	905,411 8 16,569 0 921,980 8	313,12 1,100,28	26 86
<u> </u>	Ψ	11,001,100 ψ	σ ψ	021,000	10,020,10	
FUND BALANCES						
Nonspendable:						
	\$	0 \$	0 \$	144,351	144,35	i1
Restricted:		× 40 500	50.004	F F F F F F F F F F	a 200 ×2	. =
Restricted for Education Restricted for Capital Projects		540,769	70,664 0	5,772,104 $528,661$	6,383,53 528,66	
Restricted for Hybrid Retirement Stabilization Funds		717,224	0	0	717,22	
Committed:		,	Ů	Ů	,,,,==	-
Committed for Education		0	375,000	0	375,00	0
Assigned:						
Assigned for Education		1,722,701	0	0	1,722,70	
Unassigned		16,669,468	0	0	16,669,46	8
Total Fund Balances	\$	19,650,162 \$	445,664 \$	6,445,116	26,540,94	:2
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	39,218,504 \$	2,197,685 \$	7,870,545	49,286,73	34

Anderson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Anderson County School Department
June 30, 2022

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$ 26,540,942
(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 Add: intangible right-to-use assets net of accumulated amortization	\$ 865,214 1,737,358 48,600,894 2,560,826 161,450	53,925,742
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. Less: leases payable on primary government debt Less: other postemployment benefits liability Less: compensated absences payable	\$ (175,983) (6,949,601) (595,571)	(7,721,155)
(3) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		1,413,412
(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. Add: deferred outflows of resources related to pensions Less: deferred inflows of resources related to OPEB Less: deferred inflows of resources related to OPEB	\$ 14,106,227 (31,889,538) 2,459,040 (1,114,595)	(16,438,866)
(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	\$ 5,148,095 674,946 30,266,434	36,089,475
Net position of governmental activities (Exhibit A)		\$ 93,809,550

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, 2022

For the Tear Ended Julie 50, 2022					
		Major Fu	ınde	Nonmajor Funds	
	_	major i c	-	Other	
		General	School	Govern-	Total
		Purpose	Federal	mental	Governmental
		School	Projects	Funds	Funds
Revenues					
Local Taxes	\$	30,561,329 \$	0 \$	935,268 \$	31,496,597
Licenses and Permits	Ψ	2,748	0	0	2,748
Charges for Current Services		242,349	0	354,676	597,025
Other Local Revenues		34,668	1,280	2,070,328	2,106,276
State of Tennessee		36,210,761	121,151	693,875	37,025,787
Federal Government		303,273	9,518,212	9,008,605	18,830,090
Other Governments and Citizens Groups		17,000	0	0	17,000
Total Revenues	\$	67,372,128 \$	9,640,643 \$	13,062,752 \$	90,075,523
Expenditures					
Current:					
Instruction	\$	35,963,585 \$	5,114,155 \$	0 \$	3 41,077,740
Support Services		24,067,460	2,928,349	0	26,995,809
Operation of Non-Instructional Services		101,095	0	10,103,143	10,204,238
Capital Outlay		2,115,609	1,428,961	955,149	4,499,719
Debt Service:					
Other Debt Service		1,000,000	0	133,802	1,133,802
Total Expenditures	\$	63,247,749 \$	9,471,465 \$	11,192,094 \$	83,911,308
Excess (Deficiency) of Revenues					
Over Expenditures	\$	4,124,379 \$	169,178 \$	1,870,658 \$	6,164,215
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	\$	1,080 \$	0 \$	0 \$	3 1,080
Insurance Recovery		22,811	0	1,100	23,911

Exhibit I-4

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

		Major F	ınds	Nonmajor Funds	
	_	General Purpose School	School Federal Projects	Other Govern- mental Funds	Total Governmental Funds
		5011001	Trojects	Fullus	Funus
Other Financing Sources (Uses) (Cont.)					
Transfers In	\$	344,073 \$	0 \$	155,117 \$	499,190
Transfers Out		(100,000)	(166,717)	(232,473)	(499,190)
Total Other Financing Sources (Uses)	\$	267,964 \$	(166,717) \$	(76,256) \$	3 24,991
Net Change in Fund Balances	\$	4,392,343 \$	2,461 \$	1,794,402 \$	6,189,206
Fund Balance, July 1, 2021		15,257,819	443,203	4,650,714	20,351,736
Fund Balance, June 30, 2022	\$	19,650,162 \$	445,664 \$	6,445,116	3 26,540,942

Anderson County, Tennessee

Reconciliation of the Statement of Revenues, Expenditures, and

Changes in Fund Balances of Governmental Funds to the

Statement of Activities

 $\underline{Discretely\ Presented\ Anderson\ County\ School\ Department}$

For the Year Ended June 30, 2022

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ 6,189,206
(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 Less: current-year depreciation/amortization expense	\$ 4,290,421 (3,328,518)	961,903
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Add: deferred delinquent property taxes and other deferred June 30, 2022 Less: deferred delinquent property taxes and other deferred June 30, 2021	\$ 1,413,412 (1,843,490)	(430,078)
(3) The contribution of long-term debt (e.g., notes, bonds, leases) by the primary government provides current financial resources to governmental funds, while the contributions by the school department of the principal of long-term debt consume the current financial resources of governmental funds. Neither transaction however, has any effect on net position. Add: principal contributions on lease to primary government	\$ 99,432	00.400
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Change in other postemployment benefits liability Change in compensated absences payable Change in net pension asset/liability	\$ (2,079,238) (84,889) 28,601,283	99,432
Change in deferred outflows related to OPEB Change in deferred inflows related to OPEB Change in deferred outflows related to pensions Change in deferred inflows related to pensions	1,065,859 127,343 8,446,637 (28,823,908)	7,253,087
Change in net position of governmental activities (Exhibit B)		\$ 14,073,550

Anderson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Anderson County School Department
June 30, 2022

			G : 1D	D 1		Capital	
	_		Special Rever	nue Funds		Projects Fund	Total
			Otner Education			Education	Nonmajor
		Central	Special	Internal		Capital	Governmental
		Cafeteria	Revenue	School	Total	Projects	Funds
ASSETS	-	Caleteria	nevenue	5011001	Total	1 Tojects	Fullus
<u>11000110</u>							
Cash	\$	3,130 \$	0 \$	1,929,766 \$	1,932,896	\$ 0	\$ 1,932,896
Equity in Pooled Cash and Investments		3,481,346	230,553	0	3,711,899	524,053	4,235,952
Inventories		144,351	0	0	144,351	0	144,351
Due from Other Governments		31,091	485,956	0	517,047	0	517,047
Due from Other Funds		0	100,000	0	100,000	0	100,000
Property Taxes Receivable		0	0	0	0	952,048	952,048
Allowance for Uncollectible Property Taxes		0	0	0	0	(23,974)	(23,974)
Other Current Assets		0	0	12,225	12,225	0	12,225
Total Assets	\$	3,659,918 \$	816,509 \$	1,941,991 \$	6,418,418	\$ 1,452,127	\$ 7,870,545
<u>LIABILITIES</u>							
Accounts Payable	\$	24,515 \$	233,104 \$	1,000 \$	258,619	\$ 1,486	\$ 260,105
Accrued Payroll	Ψ	21,010 ψ	1,397	0	1,397	0	1,397
Payroll Deductions Payable		14,558	49,806	0	64,364	0	64,364
Due to Other Funds		0	177,356	0	177,356	0	177,356
Due to State of Tennessee		0	227	0	227	0	227
Total Liabilities	\$	39,073 \$	461,890 \$	1,000 \$	501,963	\$ 1,486	
DEFERRED INFLOWS OF RESOURCES							
Defended Comment Property Toyog	Ф	0 \$	0 \$	0 \$	0	\$ 905,411	\$ 905,411
Deferred Current Property Taxes Deferred Delinquent Property Taxes	\$	0 \$	0 \$	0 0	0	\$ 905,411 16.569	\$ 905,411 16,569
Total Deferred Inflows of Resources	\$	0 \$	0 \$	0 \$	0	- ,	
Total Deferred Inflows of Resources	Ф	0 \$	υ \$	U \$	U	φ 921,980	φ 921,980

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

			S	necial R	ovon	ue Funds		I	Capital Projects Fund		
			(rojects runu		Total				
			Ed	ucation					Education		Nonmajor
		Central		pecial		Internal			Capital	Go	overnmental
	C	afeteria	Re	evenue		School	Total		Projects		Funds
FUND BALANCES											
Nonspendable:											
Inventory	\$	144,351	\$	0	\$	0	\$ 144,351	\$	0	\$	144,351
Restricted:											
Restricted for Education	:	3,476,494		354,619		1,940,991	5,772,104		0		5,772,104
Restricted for Capital Projects		0		0		0	0		528,661		528,661
Total Fund Balances	\$:	3,620,845	\$	354,619	\$	1,940,991	\$ 5,916,455	\$	528,661	\$	6,445,116
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$:	3,659,918	\$	816,509	\$	1,941,991	\$ 6,418,418	\$	1,452,127	\$	7,870,545

Exhibit I-7

Anderson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances Nonmajor Governmental Funds
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2022

				Special Re	ven	ue Funds			<u>I</u>	Capital Projects Fund		
		Other Education Edu										Total Nonmajor
		Central		Special		Internal				Education Capital	(Governmental
	(Cafeteria		Revenue		School		Total		Projects		Funds
Revenues												
	\$	0	\$	0	\$	0	\$	0	\$	935,268	\$	935,268
Charges for Current Services	•	118,172	•	236,504	,	0	,	354,676	•	0	,	354,676
Other Local Revenues		1,676		3,883		2,064,713		2,070,272		56		2,070,328
State of Tennessee		32,083		661,792		0		693,875		0		693,875
Federal Government		4,573,653		4,434,952		0		9,008,605		0		9,008,605
Total Revenues	\$	4,725,584	\$	5,337,131	\$	2,064,713	\$	12,127,428	\$	935,324	\$	13,062,752
Expenditures Current:												
Operation of Non-Instructional Services	\$	3,306,880	\$	4,925,013	\$	1,871,250	\$	10,103,143	\$	0	\$	10,103,143
Capital Outlay		0		0		0		0		955,149		955,149
Debt Service:												
Other Debt Service		0		127,806		0		127,806		5,996		133,802
Total Expenditures	\$	3,306,880	\$	5,052,819	\$	1,871,250	\$	10,230,949	\$	961,145	\$	11,192,094
Excess (Deficiency) of Revenues												
` '	\$	1,418,704	\$	284,312	\$	193,463	\$	1,896,479	\$	(25,821)	\$	1,870,658
Other Financing Sources (Uses)												
	\$	0	\$	1,100	\$	0	\$	1,100	\$	0	\$	1,100
Transfers In	Ψ.	55,117	Ψ	100,000	Ψ	0	Ψ	155,117	Ψ	0	Ψ	155,117
Transfers Out		00,111		(232,473)		0		(232,473)		0		(232,473)
Total Other Financing Sources (Uses)	\$	55,117	\$	(131,373)	\$	0	\$	(76,256)	\$	0	\$	(76,256)

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

			Special Rever	nue Funds		Capital Projects Fund	
	_		Other				Total
			Education			Education	Nonmajor
		Central	Special	Internal		Capital	Governmental
		Cafeteria	Revenue	School	Total	Projects	Funds
Net Change in Fund Balances	\$	1,473,821 \$	152,939 \$	193,463 \$	1,820,223	\$ (25,821)	\$ 1,794,402
Fund Balance, July 1, 2021		2,147,024	201,680	1,747,528	4,096,232	554,482	4,650,714
Fund Balance, June 30, 2022	\$	3,620,845 \$	354,619 \$	1,940,991 \$	5,916,455	\$ 528,661	\$ 6,445,116

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, 2022

	Actual (GAAP Basis)	En	Less: acumbrances 7/1/2021		Add: ncumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)		Budgete Original	d A	amounts Final	•	Variance with Final Budget - Positive (Negative)
Revenues												
Local Taxes \$	30,561,329	\$	0	\$	0 \$	30,561,329	\$	28,361,111	\$	28,361,111	\$	2,200,218
Licenses and Permits	2,748		0		0	2,748		2,500		2,500		248
Charges for Current Services	242,349		0		0	242,349		75,000		157,100		85,249
Other Local Revenues	34,668		0		0	34,668		103,100		103,100		(68,432)
State of Tennessee	36,210,761		0		0	36,210,761		35,284,824		36,830,892		(620, 131)
Federal Government	303,273		0		0	303,273		130,000		324,246		(20,973)
Other Governments and Citizens Groups	17,000		0		0	17,000		0		14,000		3,000
Total Revenues \$	67,372,128	\$	0	\$	0 \$	67,372,128	\$	63,956,535	\$	65,792,949	\$	1,579,179
Expenditures Instruction Regular Instruction Program \$	25,939,877	¢.	0	\$	150 \$	25,940,027	Ŗ	27,920,521	\$	28,379,259	\$	2,439,232
Alternative Instruction Program	338,289	Ψ	0	Ψ	0	338,289	Þ	0	Ψ	725,833	Ψ	387,544
Special Education Program	6,284,431		0		0	6,284,431		6,460,865		6,692,336		407,905
Career and Technical Education Program	2,897,147		0		0	2,897,147		3,396,024		3,375,688		478,541
Student Body Education Program	503,841		0		0	503,841		86,456		570,104		66,263
Support Services	000,041		Ü		O	000,041		00,400		010,104		00,200
Attendance	224,642		0		0	224,642		232,625		237,725		13,083
Health Services	305,122		0		0	305,122		1,245,265		914,142		609,020
Other Student Support	1,687,715		(16,958)		0	1,670,757		1,675,503		1,745,994		75,237
Regular Instruction Program	1,181,145		0		8,900	1,190,045		1,216,101		1,311,941		121,896
Special Education Program	1,116,550		0		0	1,116,550		1,491,281		1,464,216		347,666
Career and Technical Education Program	214,773		0		0	214,773		179,460		232,460		17,687
Technology	1,657,182		(16,610)		0	1,640,572		1,819,076		1,850,067		209,495
Other Programs	150,546		0		0	150,546		0		150,546		0
Board of Education	1,520,431		(697)		0	1,519,734		1,524,565		1,556,100		36,366
Director of Schools	549,814		(108)		6,645	556,351		578,388		589,290		32,939
Office of the Principal	4,678,640		0		0	4,678,640		3,955,160		4,784,529		105,889
Fiscal Services	579,708		(1,944)		3,460	581,224		640,205		696,394		115,170

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 (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted A	Amounts Final	Variance with Final Budget - Positive (Negative)
	Dasis)	1/1/2021	0/30/2022	Dasis)	Original	rmai	(Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Human Services/Personnel \$	102,727	\$ 0	\$ 0 \$	102,727 \$	93,569 \$	118,569 \$	15,842
Operation of Plant	4,717,019	(1,083)	6,886	4,722,822	4,839,778	5,034,953	312,131
Maintenance of Plant	1,368,983	(3,359)	6,539	1,372,163	1,606,147	1,641,963	269,800
Transportation	3,476,581	0	0	3,476,581	3,372,394	3,551,144	74,563
Central and Other	535,882	(29,205)	6,280	512,957	840,500	1,135,500	622,543
Operation of Non-Instructional Services							
Community Services	101,095	0	0	101,095	107,652	107,652	6,557
Capital Outlay							
Regular Capital Outlay	2,115,609	(649,143)	450,268	1,916,734	0	2,025,000	108,266
Interest on Debt							
Education	0	0	0	0	1,000,000	0	0
Other Debt Service							
Education	1,000,000	0	0	1,000,000	0	1,000,000	0
Total Expenditures	63,247,749	\$ (719,107)	\$ 489,128 \$	63,017,770 \$	64,281,535 \$	69,891,405 \$	6,873,635
Excess (Deficiency) of Revenues							
Over Expenditures	4,124,379	\$ 719,107	\$ (489,128) \$	4,354,358 \$	(325,000) \$	(4,098,456) \$	8,452,814
Other Financing Sources (Uses)							
Proceeds from Sale of Capital Assets	1,080	\$ 0	\$ 0 \$	1,080 \$	0 \$	0 \$	1,080
Insurance Recovery	22,811	0	0	22,811	0	0	22,811
Transfers In	344,073	0	0	344,073	325,000	325,000	19,073
Transfers Out	(100,000)	0	0	(100,000)	0	(103,792)	3,792
Total Other Financing Sources	267,964	\$ 0	\$ 0 \$	267,964 \$	325,000 \$	221,208 \$	46,756
Net Change in Fund Balance \$	4,392,343	\$ 719,107	\$ (489,128) \$	4,622,322 \$	0 \$	(3,877,248) \$	8,499,570
Fund Balance, July 1, 2021	15,257,819	(719,107)	0	14,538,712	7,040,504	7,040,504	7,498,208
Fund Balance, June 30, 2022	19,650,162	\$ 0	\$ (489,128) \$	19,161,034 \$	7,040,504 \$	3,163,256 \$	15,997,778

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, 2022

		Actual (GAAP	Less:	Add: Encumbrances	Actual Revenues/ Expenditures (Budgetary	Budgeted A	Amounts	Variance with Final Budget - Positive
		Basis)	7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)
Revenues								
Other Local Revenues	\$	1,280	8 0 \$	0 \$	3 1,280 \$	0 \$	0 \$	1,280
State of Tennessee	,	121,151	0	0	121,151	1,784,516	103,992	17,159
Federal Government		9,518,212	0	0	9,518,212	4,349,251	23,916,086	(14,397,874)
Total Revenues	\$	9,640,643	\$ 0 \$	0 \$	9,640,643 \$	6,133,767 \$	24,020,078 \$	(14,379,435)
Expenditures								
Instruction								
Regular Instruction Program	\$	3,539,908	\$ (24,799) \$	0 \$	3,515,109 \$	1,303,949 \$	8,518,012 \$	5,002,903
Special Education Program		1,458,638	(62,926)	0	1,395,712	1,126,517	2,146,171	750,459
Career and Technical Education Program		115,609	0	0	115,609	115,608	115,609	0
Support Services								
Health Services		1,307,490	0	0	1,307,490	1,273,874	1,833,873	526,383
Other Student Support		62,502	0	0	62,502	275,397	401,755	339,253
Regular Instruction Program		1,127,919	0	0	1,127,919	1,066,575	1,484,751	356,832
Special Education Program		245,789	0	0	245,789	338,695	697,882	452,093
Transportation		184,649	(62,944)	0	121,705	225,696	372,500	250,795
Capital Outlay								
Regular Capital Outlay		1,428,961	0	3,511,039	4,940,000	275,000	8,242,262	3,302,262
Total Expenditures	\$	9,471,465	\$ (150,669) \$	3,511,039 \$	3 12,831,835 \$	6,001,311 \$	23,812,815 \$	10,980,980
Excess (Deficiency) of Revenues								
Over Expenditures	\$	169,178	\$ 150,669 \$	(3,511,039) \$	3 (3,191,192) \$	132,456 \$	207,263 \$	(3,398,455)
Other Financing Sources (Uses)								
Transfers Out	\$	(166,717)	\$ 0 \$	0 \$	(166,717) \$	(132,456) \$	(222,715) \$	55,998
Total Other Financing Sources	\$	(166,717)	0 \$	0 \$	3 (166,717) \$	(132,456) \$	(222,715) \$	55,998
Net Change in Fund Balance	\$	2,461	\$ 150,669 \$	(3,511,039) \$	3 (3,357,909) \$	0 \$	(15,452) \$	(3,342,457)
Fund Balance, July 1, 2021	·	443,203	(150,669)	0	292,534	15,452	15,452	277,082
Fund Balance, June 30, 2022	\$	445,664	\$ 0 \$	(3,511,039) \$	3 (3,065,375) \$	15,452 \$	0 \$	(3,065,375)

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, 2022

				Budgeted 2	Amou	nts		Variance with Final Budget - Positive
		Actual	_	Original		Final	-	(Negative)
		11004441		Original		11101		(1.0gaure)
Revenues								
Charges for Current Services	\$	118,172	\$	529,845 \$		210,200	\$	(92,028)
Other Local Revenues		1,676		4,000		4,000		(2,324)
State of Tennessee		32,083		30,000		30,000		2,083
Federal Government		4,573,653		2,705,000	3,	718,211		855,442
Other Governments and Citizens Groups		0		0		8,000		(8,000)
Total Revenues	\$	4,725,584	\$	3,268,845 \$	3,	970,411	\$	755,173
	<u>\$</u> \$	3,306,880 3,306,880	\$	3,550,491 \$ 3,550,491 \$		252,057 252,057	_	945,177 945,177
Excess (Deficiency) of Revenues								
Over Expenditures	\$	1,418,704	\$	(281,646) \$	((281,646)	\$	1,700,350
Other Financing Sources (Uses) Transfers In Total Other Financing Sources	<u>\$</u>	55,117 55,117	\$	45,000 \$ 45,000 \$		45,000 45,000	_	10,117 10,117
Total Other Financing Sources	φ	55,117	φ	45,000 φ		40,000	φ	10,117
Net Change in Fund Balance Fund Balance, July 1, 2021	\$	1,473,821 2,147,024	\$	(236,646) \$ 1,088,938	,	(236,646) 088,938	\$	1,710,467 1,058,086
Fund Balance, June 30, 2022	\$	3,620,845	\$	852,292 \$		852,292	\$	2,768,553

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, 2022

		Actual (GAAP	Less: Encumbrances		Actual Revenues/ Expenditures (Budgetary	Budgeted A		Variance with Final Budget - Positive
		Basis)	7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)
Revenues								
Charges for Current Services	\$	236,504	\$ 0	\$ 0.8	\$ 236,504 \$	276,819 \$	276,819 \$	(40,315)
Other Local Revenues	Ψ	3,883	0	0	3,883	0	3,178	705
State of Tennessee		661,792	0	0	661,792	654,812	654,812	6,980
Federal Government		4,434,952	0	0	4,434,952	4,134,031	4,728,427	(293,475)
Total Revenues	\$	5,337,131				5,065,662 \$	5,663,236 \$	
					, -,, - ,	-,,	-,, +	(= -,,
Expenditures								
Operation of Non-Instructional Services								
Community Services	\$	4,325,538	\$ (46,631)	\$ 10,207	\$ 4,289,114 \$	4,097,137 \$	4,785,103 \$	495,989
Early Childhood Education		599,475	0	0	599,475	622,217	622,308	22,833
Principal on Debt								
Education		0	0	0	0	127,805	0	0
Other Debt Service								
Education		127,806	0	0	127,806	0	127,806	0
Total Expenditures	\$	5,052,819	\$ (46,631)	\$ 10,207 \$	\$ 5,016,395 \$	4,847,159 \$	5,535,217 \$	518,822
Excess (Deficiency) of Revenues								
Over Expenditures	\$	284,312	\$ 46,631	\$ (10,207) \$	\$ 320,736 \$	218,503 \$	128,019 \$	192,717
Orl E G (III.)								
Other Financing Sources (Uses)	Ф	1 100	Ф О	Ф О	t 1100 ¢	Ο Φ	1 100 P	0
Insurance Recovery Transfers In	\$	1,100		\$ 0 \$		0 \$	1,100 \$ 100,000	0
Transfers Out		100,000 (232,473)	0	0	100,000 (232,473)	(218,503)	(255,356)	-
	Φ.							22,883
Total Other Financing Sources	Φ	(131,373)	φ 0	φ 0 ξ	\$ (131,373) \$	(218,503) \$	(154,256) \$	22,883
Net Change in Fund Balance	\$	152,939	\$ 46,631	\$ (10,207) \$	\$ 189,363 \$	0 \$	(26,237) \$	215,600
Fund Balance, July 1, 2021	ψ	201,680	(46,631)	0	155,049	201,680	201,680	(46,631)
Tana Dalanco, oary 1, 2021	-	201,000	(40,001)	0	100,040	201,000	201,000	(40,001)
Fund Balance, June 30, 2022	\$	354,619	\$ 0	\$ (10,207) \$	\$ 344,412 \$	201,680 \$	175,443 \$	168,969

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, 2022

				Actual Revenues/			Variance with Final
	Actual	Less:	Add:	Expenditures			Budget -
	(GAAP	Encumbrances	Encumbrances	(Budgetary	Budgeted A		Positive
	Basis)	7/1/2021	6/30/2022	Basis)	Original	Final	(Negative)
Revenues							
Local Taxes	\$ 935,268 \$	0 8	8 0 8	\$ 935,268 \$	884,971 \$	884,971 \$	50,297
Other Local Revenues	56	0	0	56	0	0	56
Total Revenues	\$ 935,324 \$	0 9	0 9	\$ 935,324 \$	884,971 \$	884,971 \$	50,353
Expenditures Capital Outlay Regular Capital Outlay Other Debt Service Education Capital Projects Education Capital Projects Total Expenditures	\$ 955,149 \$ 5,996 0 961,145 \$	0	0	5,996 0	784,971 \$ 0 100,000 884,971 \$	1,065,926 \$ 5,996 100,000 1,171,922 \$	100,000
Excess (Deficiency) of Revenues Over Expenditures	\$ (25,821) \$	286,951	\$ (13,200) \$	\$ 247,930 \$	0 \$	(286,951) \$	534,881
Net Change in Fund Balance Fund Balance, July 1, 2021	\$ (25,821) \$ 554,482	286,951 § (286,951)	\$ (13,200) \$ 0	\$ 247,930 \$ 267,531	0 \$ 286,951	(286,951) \$ 286,951	534,881 (19,420)
Fund Balance, June 30, 2022	\$ 528,661 \$	0 9	\$ (13,200) \$	\$ 515,461 \$	286,951 \$	0 \$	515,461

MISCELLANEOUS SCHEDULES

Exhibit J-1

Anderson County, Tennessee

Schedule of Changes in Long-term Notes, Other Loans, and Bonds

For the Year Ended June 30, 2022

Por the Year Ended June 30, 2022 Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-21	Paid and/or Matured During Period	Outstanding 6-30-22
GOVERNMENTAL ACTIVITIES:							
NOTES PAYABLE							
Payable through General Debt Service Fund General Obligation Series 2017A Total Payable through General Debt Service Fund	\$ 1,400,00	2.35	% 6-22-17	6-1-27 (1)	\$ 683,000 \$ \$ 683,000 \$	683,000 \$ 683,000 \$	0
Payable through Rural Debt Service Fund Local Government Energy Efficient Loan Program Local Government Energy Efficient Loan Program Total Payable through Rural Debt Service Fund	489,50 352,93		3-25-11 6-21-12	11-1-21 8-1-22	\$ 20,417 \$ 41,185 \$ 61,602 \$	20,417 \$ 38,233 58,650 \$	0 2,952 2,952
Total Notes Payable					\$ 744,602 \$	741,650 \$	2,952
OTHER LOANS PAYABLE							
Payable through General Debt Service Fund Jail Renovation - Montgomery County PBA Total Payable through General Debt Service Fund	3,000,00) Variable	5-22-06	5-25-25 (1)	\$ 784,000 \$ \$ 784,000 \$	784,000 \$ 784,000 \$	0
Payable through Rural Debt Service Fund City of Clarksville Series 2014 PBA Total Payable through Rural Debt Service Fund	4,505,21	5 2.75	2-4-14	5-1-31	\$ 3,210,000 \$ \$ 3,210,000 \$	200,000 \$ 200,000 \$	3,010,000 3,010,000
Payable through Education Debt Service Fund City of Clarksville Series 2014 PBA Total Payable through Education Debt Service Fund	5,180,00	2.75	2-4-14	5-1-31	\$ 3,660,000 \$ \$ 3,660,000 \$	225,000 \$ 225,000 \$	3,435,000 3,435,000
Total Other Loans Payable					\$ 7,654,000 \$	1,209,000 \$	6,445,000

(1) The county elected to retire these debt issues before the maturity dates.

Exhibit J-1

Anderson County, Tennessee

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

	0 : : 1		D /	т.,		Paid and/or	
	Original Amount	Interest	Date of	Last Maturity	Outstanding	Matured During	Outstanding
Description of Indebtedness	of Issue	Rate	Issue	Date	7-1-21	Period	6-30-22
Description of indebtedness	or issue	nate	18846	Date	1-1-21	1 61100	0-30-22
GOVERNMENTAL ACTIVITIES (CONT.):							
BONDS PAYABLE							
Payable through General Debt Service Fund							
General Obligation Refunding, Series 2016	8,030,000	2 to 2.7 9	6 5-19-17	5-1-35	\$ 7,860,000 \$	45,000 \$	7,815,000
General Obligation, Series 2020A	7,180,000	2 to 5	5-15-20	5-1-40	6,930,000	260,000	6,670,000
General Obligation Refunding, Series 2020A	6,670,000	5	5-15-20	5-1-29	6,210,000	615,000	5,595,000
Total Payable through General Debt Service Fund					\$ 21,000,000 \$	920,000 \$	20,080,000
Payable through Rural Debt Service Fund							
Rural School Refunding	6,310,000	3 to 5	3-8-18	5-1-26	\$ 4,240,000 \$	765,000 \$	3,475,000
Rural School	5,620,000	2 to 5	2-28-19	5-1-39	5,265,000	210,000	5,055,000
Rural School Refunding, Series 2020B	1,525,000	3 to 5	5-15-20	5-1-31	1,500,000	25,000	1,475,000
Total Payable through Rural Debt Service Fund					\$ 11,005,000 \$	1,000,000 \$	10,005,000
Payable through Education Debt Service Fund							
Rural High School Refunding	4,770,000	3 to 5	3-8-18	5-1-25	\$ 2,930,000 \$	680,000 \$	2,250,000
Rural High School	5,280,000	3 to 5	2-28-19	5-1-39	4,965,000	185,000	4,780,000
Rural High School Refunding, Series 2020C	5,725,000	4 to 5	5-15-20	5-1-31	5,625,000	100,000	5,525,000
Total Payable through Education Debt Service Fund					\$ 13,520,000 \$	965,000 \$	12,555,000
Total Bonds Payable					\$ 45,525,000 \$	2,885,000 \$	42,640,000

Exhibit J-2

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

GOVERNMENTAL ACTIVITIES

Year		Makas						
Ending		D : : 1	Notes	m . 1				
June 30		Principal	Interest	Total				
2023	\$_	2,952 \$	0 \$	2,952				
Total	\$	2,952 \$	0 \$	2,952				
10001	Ψ	2,002 φ		2,002				
Year								
Ending		C	Other Loans					
June 30		Principal	Interest	Total				
2023	\$	425,000 \$	177,237 \$	602,237				
2024	·	425,000	165,550	590,550				
2025		425,000	153,863	578,863				
2026		625,000	142,175	767,175				
2027		875,000	124,988	999,988				
2028		875,000	100,925	975,925				
2029		925,000	76,863	1,001,863				
2030		925,000	51,425	976,425				
2031		945,000	25,988	970,988				
Total	<u>\$</u>	6,445,000 \$	1,019,014 \$	7,464,014				
	<u>\$</u>	6,445,000 \$	1,019,014 \$	7,464,014				
Year	<u>\$</u>	6,445,000 \$		7,464,014				
Year Ending	<u>\$</u>		Bonds					
Year Ending		6,445,000 \$ Principal		7,464,014				
Year Ending June 30 2023	<u>\$</u>	Principal 3,065,000 \$	Bonds Interest 1,678,603 \$	Total 4,743,603				
Year Ending June 30 2023 2024		Principal 3,065,000 \$ 3,230,000	Bonds Interest 1,678,603 \$ 1,527,203	Total 4,743,603 4,757,203				
Year Ending June 30 2023 2024 2025		Principal 3,065,000 \$ 3,230,000 3,385,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463	Total 4,743,603 4,757,203 4,752,463				
Year Ending June 30 2023 2024 2025 2026		Principal 3,065,000 \$ 3,230,000 3,385,000 3,385,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113	Total 4,743,603 4,757,203 4,752,463 4,585,113				
Year Ending June 30 2023 2024 2025 2026 2027		Principal 3,065,000 \$ 3,230,000 3,385,000 3,385,000 2,795,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763				
Year Ending June 30 2023 2024 2025 2026 2027		Principal 3,065,000 \$ 3,230,000 3,385,000 3,385,000 2,795,000 2,935,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,664,513				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,664,513 3,938,913				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,664,513 3,938,913 3,947,993				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,664,513 3,938,913 3,947,993				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,664,513 3,938,913 3,947,993 2,595,578				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000 2,200,000 2,270,000 2,335,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578 334,153 270,648	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,664,513 3,938,913 3,947,993 2,595,578 2,604,153 2,605,648				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000 2,200,000 2,270,000 2,335,000 2,395,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578 334,153 270,648 207,954	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,938,913 3,947,993 2,595,578 2,604,153 2,605,648 2,602,954				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000 2,200,000 2,270,000 2,335,000 2,395,000 1,090,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578 334,153 270,648 207,954 143,132	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,938,913 3,947,993 2,595,578 2,604,153 2,605,648 2,602,954 1,233,132				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000 2,270,000 2,335,000 2,395,000 1,090,000 1,120,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578 334,153 270,648 207,954 143,132 112,655	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,664,513 3,938,913 3,947,993 2,595,578 2,604,153 2,605,648 2,602,954 1,233,132 1,232,655				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000 2,200,000 2,270,000 2,335,000 2,395,000 1,090,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578 334,153 270,648 207,954 143,132 112,655 80,455	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,664,513 3,938,913 3,947,993 2,595,578 2,604,153 2,605,648 2,602,954 1,233,132 1,232,658 1,230,458				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000 2,270,000 2,335,000 2,395,000 1,090,000 1,120,000 1,150,000 1,185,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578 334,153 270,648 207,954 143,132 112,655 80,455 46,844	4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,837,163 3,664,513 3,938,913 3,947,993 2,595,578 2,604,153 2,602,954 1,233,132 1,232,655 1,230,455 1,231,844				
Year Ending June 30 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038		Principal 3,065,000 \$ 3,230,000 3,385,000 2,795,000 2,935,000 2,900,000 3,310,000 3,440,000 2,270,000 2,335,000 2,395,000 1,090,000 1,120,000 1,150,000	Bonds Interest 1,678,603 \$ 1,527,203 1,367,463 1,200,113 1,032,763 902,163 764,513 628,913 507,993 395,578 334,153 270,648 207,954 143,132 112,655 80,455	Total 4,743,603 4,757,203 4,752,463 4,585,113 3,827,763 3,664,513 3,938,913 3,947,993 2,595,578 2,604,153 2,605,648 2,602,954 1,233,132 1,232,658 1,230,458				

Exhibit J-3

Anderson County, Tennessee
Schedule of Changes in Leases Obligations
For the Year Ended June 30, 2022

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Restated Outstanding 7-1-21	Paid and/or Matured During Period	Outstanding 6-30-22
GOVERNMENTAL ACTIVITIES							
LEASES PAYABLE							
Contributions Due by the School Department from the Other Education Special Revenue Fund to the Rural Debt Service Fund Head Start Facility	\$ 957.236	12.28	% 12-1-03	12-1-23	\$ 275,415 \$	99,432 8	§ 175,983
Total Contributions Due by the School Department from the General Purpose School Fund to the Rural Debt Service Fund	ψ 001,200	12.20	70 12 1 00	12 1 20	\$ 275,415 \$		
Total Leases Payable - Governmental Activities					\$ 275.415 \$	99 432 5	R 175 983

Exhibit J-4

<u>Anderson County, Tennessee</u> <u>Schedule of Lease Requirements by Year</u>

GOVERNMENTAL ACTIVITIES

Year

Ending	Leases					
June 30		Principal	Interest	Total		
2023 2024	\$	113,518 \$ 62,465	15,384 \$ 2,260	128,902 64,725		
Total	\$	175,983 \$	17,644 \$	193,627		

Exhibit J-5

Anderson County, Tennessee

Schedule of Transfers

Primary Government and Discretely Presented Anderson County School Department

For the Year Ended June 30, 2022

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	Ambulance Service General Capital Projects Fund	Governor's direct appropriation grant funds	\$ 390,000 212,258
"	Solid Waste/Sanitation	"	6,500
Total Transfers Primary Government			\$ 608,758
DISCRETELY PRESENTED ANDERSON COUNTY SCHOOL DEPARTMENT			
General Purpose School	Other Education Special Revenue	Employee Child Care Fund	\$ 100,000
School Federal Projects	General Purpose School	Indirect costs	166,717
Other Education Special Revenue	"	H .	177,356
"	Central Cafeteria	Food Service	55,117
Total Transfers Discretely Presented Anderson			Ф. 400 100
County School Department			\$ 499,190

Anderson County, Tennessee

Schedule of Salaries and Official Bonds of Principal Officials

Primary Government and Discretely Presented Anderson County School Department

For the Year Ended June 30, 2022

		Salary			
		Paid			
		During			
Official	Authorization for Salary	Period		Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 115,937	(1) \$	(2)	
Highway Superintendent	Section 8-24-102, <i>TCA</i>	105,845		(2)	
Director of Schools	State Board of Education	176,000	(3)	(2)	
	and County Board of				
	Education				
Trustee	Section 8-24-102, <i>TCA</i>	96,223		(2)	
Assessor of Property	Section 8-24-102, <i>TCA</i>	96,223		(2)	
Finance Director	County Commission	96,223		(2)	
County Clerk	Section 8-24-102, TCA	96,223		(2)	
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, <i>TCA</i>	96,223		(2)	
Clerk and Master	Section 8-24-102, TCA,	96,223		(2)	
Register of Deeds	Section 8-24-102, TCA	96,223		(2)	
Sheriff	Section 8-24-102, TCA	106,645	(4)	(2)	
Employee Blanket Bonds:					
Employee Fidelity - County Departments				400,000	Tennessee Risk Management Trust
Employee Fidelity - School Department				400,000	"

⁽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.

Anderson County, Tennessee
Schedule of Detailed Revenues All Governmental Fund Types
For the Year Ended June 30, 2022

	Special Revenue Funds									
		General	Public Library	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control			
Local Taxes										
County Property Taxes										
Current Property Tax	\$	13,327,284 \$	503,954 \$	1,189,566 \$	414,145 \$	0 \$	0			
Trustee's Collections - Prior Year	*	602,587	21,763	51,370	11,559	0	0			
Trustee's Collections - Bankruptcy		2,955	109	256	45	0	0			
Circuit Clerk/Clerk and Master Collections - Prior Years		301,978	0	0	0	0	0			
Interest and Penalty		216,790	3,668	8,654	2,118	0	0			
Payments in-Lieu-of Taxes - T.V.A.		33,356	0	0	0	0	0			
Payments in-Lieu-of Taxes - Local Utilities		930,763	0	0	0	0	0			
Payments in-Lieu-of Taxes - Other		1,273,541	0	0	0	0	0			
County Local Option Taxes										
Local Option Sales Tax		1,962,555	0	0	0	0	0			
Hotel/Motel Tax		1,757	0	0	0	0	0			
Litigation Tax - General		124,750	0	0	0	0	0			
Litigation Tax - Special Purpose		16,805	0	0	0	0	0			
Litigation Tax - Office of Public Defender		21,881	0	0	0	0	0			
Litigation Tax - Jail, Workhouse, or Courthouse		9,244	0	0	0	0	0			
Litigation Tax - Victim-Offender Mediation Center		8,852	0	0	0	0	0			
Litigation Tax - Courthouse Security		75,711	0	0	0	0	0			
Business Tax		1,518,029	0	0	0	0	0			
Mineral Severance Tax		0	0	0	0	0	0			
Statutory Local Taxes										
Bank Excise Tax		241,414	0	0	0	0	0			
Wholesale Beer Tax		193,828	0	0	0	0	0			
Other Statutory Local Taxes		6,916	0	0	0	0	0			
Total Local Taxes	\$	20,870,996 \$	529,494 \$	1,249,846 \$	427,867 \$	0 \$	0			

Special Revenue Funds Solid Public Waste / Drug Ambulance Special General Library Sanitation Service Purpose Control Licenses and Permits Licenses Cable TV Franchise \$ 214,764 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 Permits 0 0 0 0 0 Beer Permits 712 **Building Permits** 157,802 0 0 0 0 0 0 Total Licenses and Permits 373,278 \$ 0 \$ 0 \$ 0 \$ 0 \$ Fines, Forfeitures, and Penalties Circuit Court 3,216 \$ Fines \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 Officers Costs 0 0 0 0 0 10,188 Drug Control Fines 0 0 0 0 2,693 2,941 Drug Court Fees 0 5,450 0 0 Jail Fees 9,066 0 0 0 0 0 District Attorney General Fees 520 0 0 0 0 **DUI Treatment Fines** 507 0 0 0 0 0 0 0 0 0 Data Entry Fee - Circuit Court 2,788 Courtroom Security Fee 0 0 0 0 0 86 Victims Assistance Assessments 2,480 0 0 0 0 0 General Sessions Court 23,024 0 0 0 0 0 Fines Officers Costs 0 0 0 0 0 55,764 Drug Control Fines 4,863 0 0 0 0 0 Drug Court Fees 2,488 0 0 0 0 0 0 0 0 0 0 Jail Fees 71,763 District Attorney General Fees 1,021 0 0 0 0 0

	_	Special Revenue Funds								
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control				
Fines, Forfeitures, and Penalties (Cont.)										
General Sessions Court (Cont.)										
DUI Treatment Fines	6,027 \$	0 \$	0 \$	0 \$	0 \$	0				
Data Entry Fee - General Sessions Court	18,175	0	0	0	0	0				
Courtroom Security Fee	99	0	0	0	0	0				
Victims Assistance Assessments	24,783	0	0	0	0	0				
<u>Juvenile Court</u>										
Fines	3,605	0	0	0	0	0				
Officers Costs	21,108	0	0	0	0	0				
Jail Fees	$25,\!273$	0	0	0	0	0				
Data Entry Fee - Juvenile Court	2,991	0	0	0	0	0				
Chancery Court										
Officers Costs	23,749	0	0	0	0	0				
Data Entry Fee - Chancery Court	10,693	0	0	0	0	0				
Courtroom Security Fee	3,496	0	0	0	0	0				
Other Courts - In-county										
Fines	1,562	0	0	0	0	0				
Other Fines, Forfeitures, and Penalties										
Proceeds from Confiscated Property	0	0	0	0	0	29,808				
Total Fines, Forfeitures, and Penalties	337,258 \$	0 \$	0 \$	0 \$	0 \$	32,501				
Charges for Current Services										
General Service Charges										
Convenience Waste Centers Collection Charge	0 \$	0 \$	95,616 \$	0 \$	0 \$	0				
Surcharge - Host Agency	0	0	426,729	0	0	0				
Solid Waste Disposal Fee	0	0	17,228	0	0	0				
Surcharge - Waste Tire Disposal	0	0	69,880	0	0	0				

	Special Revenue Funds									
	General	Public Library		Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control			
Charges for Current Services (Cont.)										
General Service Charges (Cont.)										
Patient Charges	\$ 0 \$	\$	0 \$	0 \$	4,984,446 \$	0 \$	0			
Health Department Collections	186,957		0	0	0	0	0			
Other General Service Charges	750		0	0	146,461	0	0			
Service Charges	49,821		0	0	0	0	0			
<u>Fees</u>										
Recreation Fees	177,931		0	0	0	0	0			
Copy Fees	443		0	0	1,628	0	0			
Library Fees	0	20,66	0	0	0	0	0			
Archives and Records Management Fee	28,864		0	0	0	0	0			
Greenbelt Late Application Fee	100		0	0	0	0	0			
Telephone Commissions	229,325		0	0	0	0	0			
Constitutional Officers' Fees and Commissions	0		0	0	0	0	0			
Data Processing Fee - Register	31,010		0	0	0	0	0			
Data Processing Fee - Sheriff	12,362		0	0	0	0	0			
Sexual Offender Registration Fee - Sheriff	8,250		0	0	0	0	0			
Data Processing Fee - County Clerk	15,550		0	0	0	0	0			
Vehicle Registration Reinstatement Fees	7,798		0	0	0	0	0			
Education Charges										
Tuition - Other	0		0	0	8,578	0	0			
Other Charges for Services	12,499		0	0	0	0	0			
Total Charges for Current Services	\$ 761,660 \$	\$ 20,66	0 \$	609,453 \$	5,141,113 \$	0 \$	0			
Other Local Revenues										
Recurring Items										
Investment Income	\$ 10,008 \$	\$ 21	5 \$	242 \$	498 \$	632 \$	97			

Special Revenue Funds Solid Drug Public Waste / Ambulance Special General Library Sanitation Service Purpose ControlOther Local Revenues (Cont.) Recurring Items (Cont.) Lease/Rentals \$ 111.244 \$ 0 \$ 0 \$ 2,813 \$ 0 \$ 0 Sale of Materials and Supplies 6,052 184 0 0 0 0 0 0 0 0 Commissary Sales 23,370 0 Sale of Gasoline 0 0 0 0 0 0 Sale of Recycled Materials 0 0 8,125 0 0 0 0 29 0 18 Miscellaneous Refunds 158 1,664 Nonrecurring Items Sale of Equipment 10,967 0 0 0 0 0 Contributions and Gifts 1,020 3,142 0 0 0 0 Other Local Revenues Other Local Revenues 495,724 0 0 0 0 0 658,385 \$ 3,699 \$ 8,396 \$ 4,975 \$ 632 \$ 115 Total Other Local Revenues Fees Received From County Officials Fees In-Lieu-of Salary 1,201,337 \$ 0 \$ 0 \$ 0 \$ 0 \$ County Clerk 0 General Sessions Court Clerk 797,388 0 0 0 0 0 Clerk and Master 383,271 0 0 0 0 0 Register 0 0 0 0 0 539,303 Sheriff 44,804 0 0 0 0 0 0 Trustee 1,786,731 0 0 0 0 Total Fees Received From County Officials 4,752,834 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0

Special Revenue Funds Solid Public Waste / Special Ambulance Drug Sanitation Control General Library Service Purpose State of Tennessee General Government Grants \$ 82.603 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 Juvenile Services Program 5,000 0 0 0 0 0 Aging Programs 0 0 0 0 0 Other General Government Grants 602,258 Public Safety Grants Law Enforcement Training Programs 50,400 0 0 0 0 0 0 0 0 0 0 Drug Control Grants 67,028 Health and Welfare Grants Health Department Programs 196,645 0 0 0 0 0 Public Works Grants State Aid Program 0 0 0 0 0 0 Litter Program 0 0 33,216 0 0 0 Other State Revenues Income Tax 1,287 0 0 0 0 0 Beer Tax 19,194 0 0 0 0 0 Alcoholic Beverage Tax 0 0 0 0 0 155,083 State Revenue Sharing - T.V.A. 245,628 0 0 0 0 0 127.312 0 0 0 0 State Revenue Sharing - Telecommunications State Shared Sports Gaming Privilege Tax 32,682 0 0 0 Prisoner Transportation 13 Contracted Prisoner Boarding 0 0 0 0 0 1,162,551 0 0 Gasoline and Motor Fuel Tax Petroleum Special Tax 0 0 0 0 0 Registrar's Salary Supplement 15,164 0 0 0 0 0 0 0 0 0 Other State Grants 169,287 0 Other State Revenues 86,560 0 0 0 0 0 Total State of Tennessee 3,018,695 \$ 0 \$ 33,216 \$ 0 \$ 0 \$ 0

	Special Revenue Funds									
		General	Public Library		Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control		
Federal Government										
Federal Through State										
	\$	33,709 \$	0	\$	0 \$	0 \$	0 \$	0		
Homeland Security Grants		24,901	0		0	0	0	0		
Medicaid		0	0		0	297,012	0	0		
Law Enforcement Grants		62,961	0		0	0	0	0		
COVID-19 Grant A		3,325	0		0	0	0	0		
American Rescue Plan Act Grant A		0	32,501		0	0	0	0		
Other Federal through State		486,501	0		0	0	0	0		
Direct Federal Revenue										
Asset Forfeiture Funds		0	0		0	0	0	2,775		
American Rescue Plan Act Grant #6		0	0		0	0	834,841	0		
Other Direct Federal Revenue		78,033	0		0	0	0	0		
Total Federal Government	\$	689,430 \$	32,501	\$	0 \$	297,012 \$	834,841 \$	2,775		
Other Governments and Citizens Groups										
Other Governments										
Paving and Maintenance	\$	0 \$	0	\$	0 \$	0 \$	0 \$	0		
Contributions		11,302	130,311		0	0	0	0		
Contracted Services		199,213	0		0	0	0	0		
Citizens Groups										
Donations		19,377	0		0	0	0	0		
<u>Other</u>										
Other		0	0		0	19,114	0	0		
Total Other Governments and Citizens Groups	\$	229,892 \$	130,311	\$	0 \$	19,114 \$	0 \$	0		
Total	\$	31,692,428 \$	716,665	\$	1,900,911 \$	5,890,081 \$	835,473 \$	35,391		

				Debt Service Funds			
	G	Other General overnment Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
I 100							
<u>Local Taxes</u> County Property Taxes							
	\$	0 6	0 4	3 0 \$	519,580 \$	1,807,364 \$	201,299
Current Property Tax Trustee's Collections - Prior Year	Ф	0 \$	0 \$	0	22,460	, , ,	7,726
		0	0		22,460	76,343 352	,
Trustee's Collections - Bankruptcy Circuit Clerk/Clerk and Master Collections - Prior Years		0	0	0	0	392 0	112 0
		0	0	-	-	-	Ü
Interest and Penalty		0	0	0	3,780	12,991	1,524
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
County Local Option Taxes		0	Ō	Ō	1 10 7 000	0	0
Local Option Sales Tax		0	0	0	1,135,933	0	0
Hotel/Motel Tax		0	610,948	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	49,826	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	145,813	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 \$	610,948 \$	0 \$	1,827,682 \$	1,946,876 \$	210,661

	_		Debt Service Funds				
	(Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Licenses and Permits</u>							
<u>Licenses</u> Cable TV Franchise	ď•	149.177 ¢	0 0	0 \$	0 \$	0 \$	0
Permits	\$	143,177 \$	0 \$	0 \$	Оф	υъ	U
Beer Permits		0	0	0	0	0	0
Building Permits		0	0	0	0	0	0
Total Licenses and Permits	\$	143,177 \$	0 \$		0 \$	0 \$	0
Total Elections and Fermito	Ψ	140,111 ψ	υψ	, σφ	Ο ψ	σψ	
Fines, Forfeitures, and Penalties							
Circuit Court							
Fines	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Officers Costs		0	0	0	0	0	0
Drug Control Fines		0	0	0	0	0	0
Drug Court Fees		0	0	0	0	0	0
Jail Fees		0	0	0	0	0	0
District Attorney General Fees		0	0	0	0	0	0
DUI Treatment Fines		0	0	0	0	0	0
Data Entry Fee - Circuit 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
General Sessions Court							
Fines		0	0	0	0	0	0
Officers Costs		0	0	0	0	0	0
Drug Control Fines		0	0	0	0	0	0
Drug Court Fees		0	0	0	0	0	0
Jail Fees		0	0	0	0	0	0
District Attorney General Fees		0	0	0	0	0	0

		Debt Service Funds					
	Other General Governmen Fund	t	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Fines, Forfeitures, and Penalties (Cont.)							
General Sessions Court (Cont.)							
DUI Treatment Fines	\$) \$	0	\$ 0 \$	0 \$	0 \$	0
Data Entry Fee - General Sessions Court	()	0	0	0	0	0
Courtroom Security Fee	()	0	0	0	0	0
Victims Assistance Assessments	()	0	0	0	0	0
Juvenile Court							
Fines	()	0	0	0	0	0
Officers Costs	()	0	0	0	0	0
Jail Fees	()	0	0	0	0	0
Data Entry Fee - Juvenile Court	()	0	0	0	0	0
Chancery Court							
Officers Costs	()	0	0	0	0	0
Data Entry Fee - Chancery Court	()	0	0	0	0	0
Courtroom Security Fee	()	0	0	0	0	0
Other Courts - In-county							
Fines	()	0	0	0	0	0
Other Fines, Forfeitures, and Penalties							
Proceeds from Confiscated Property	()	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$	\$	0	\$ 0 \$	0 \$	0 \$	0
<u>Charges for Current Services</u> <u>General Service Charges</u>							
Convenience Waste Centers Collection Charge	\$) \$	0	\$ 0 \$	0 \$	0 \$	0
Surcharge - Host Agency	()	0	0	0	0	0
Solid Waste Disposal Fee	()	0	0	0	0	0
Surcharge - Waste Tire Disposal	()	0	0	0	0	0

	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
Charges for Current Services (Cont.)							
General Service Charges (Cont.)							
Patient Charges	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Health Department Collections	Ψ	0	0	0	0	0	0
Other General Service Charges		35,000	0	0	0	0	0
Service Charges		0	0	0	0	0	0
Fees		Ů	· ·		•	Ů	Ü
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	685	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 \$	685 \$	0 \$	0 \$	0
Other Local Revenues							
Recurring Items							
Investment Income	\$	24 \$	324 \$	0 \$	2,494 \$	323 \$	213

			Special Rev	venue I	Funds		Debt Ser	vice Funds
	G	Other General overnment Fund	Other Special Revenue	t Of	nstitu - cional ficers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Other Local Revenues (Cont.)								
Recurring Items (Cont.)								
Lease/Rentals	\$	0 \$	0	\$	0 \$	0	\$ 0	\$ 0
Sale of Materials and Supplies		0	0		0	7,326	0	0
Commissary Sales		0	0		0	0	0	0
Sale of Gasoline		0	0		0	169,345	0	0
Sale of Recycled Materials		0	0		0	0	0	0
Miscellaneous Refunds		192	335		0	38	0	0
Nonrecurring Items								
Sale of Equipment		0	0		0	0	0	0
Contributions and Gifts		0	0		0	0	0	0
Other Local Revenues								
Other Local Revenues		0	0		0	0	0	0
Total Other Local Revenues	\$	216 \$	659	\$	0 \$	179,203	\$ 323	\$ 213
Fees Received From County Officials								
Fees In-Lieu-of Salary								
County Clerk	\$	0 \$	0	\$	0 \$	0	\$ 0	\$ 0
General Sessions Court Clerk		0	0		0	0	0	0
Clerk and Master		0	0		0	0	0	0
Register		0	0		0	0	0	0
Sheriff		0	0		0	0	0	0
Trustee	_	0	0		0	0	0	0
Total Fees Received From County Officials	\$	0 \$	0	\$	0 \$	0	\$ 0	\$ 0

	Special Revenue Funds					Debt Service Funds		
	Gov	Other Jeneral Vernment Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
State of Tennessee								
General Government Grants								
Juvenile Services Program	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0	
Aging Programs	Ψ	0	0	0	0	0	0	
Other General Government Grants		0	0	0	0	0	0	
Public Safety Grants		Ů	v	· ·	Ü	· ·	· ·	
Law Enforcement Training Programs		0	0	0	0	0	0	
Drug Control Grants		0	0	0	0	0	0	
Health and Welfare Grants								
Health Department Programs		0	0	0	0	0	0	
Public Works Grants								
State Aid Program		0	0	0	599,543	0	0	
Litter Program		0	0	0	0	0	0	
Other State Revenues								
Income Tax		0	0	0	0	0	0	
Beer Tax		0	0	0	0	0	0	
Alcoholic Beverage Tax		0	0	0	0	0	0	
State Revenue Sharing - T.V.A.		0	0	0	0	0	0	
State Revenue Sharing - Telecommunications		0	0	0	0	0	0	
State Shared Sports Gaming Privilege Tax		0	0	0	0	0	0	
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	2,823,950	0	0	
Petroleum Special Tax		0	0	0	51,618	0	0	
Registrar's Salary Supplement		0	0	0	0	0	0	
Other State Grants		0	20,000	0	0	0	0	
Other State Revenues	<u></u>	0	9,999	0	0	0	0	
Total State of Tennessee	\$	0 \$	29,999 \$	0 \$	3,475,111 \$	0 \$	0	

			Special Reve	enue 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
		runa	Revenue	rees	WORKS	Service	Service
Federal Government							
Federal Through State							
Civil Defense Reimbursement	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Homeland Security Grants		0	0	0	0	0	0
Medicaid		0	0	0	0	0	0
Law Enforcement Grants		0	0	0	0	0	0
COVID-19 Grant A		0	0	0	0	0	0
American Rescue Plan Act Grant A		0	0	0	0	0	0
Other Federal through State		0	0	0	0	0	0
Direct Federal Revenue							
Asset Forfeiture Funds		0	0	0	0	0	0
American Rescue Plan Act Grant #6		0	0	0	0	0	0
Other Direct Federal Revenue		0	0	0	749	0	0
Total Federal Government	\$	0 \$	0 \$	0 \$	749 \$	0 \$	0
Other Governments and Citizens Groups							
Other Governments							
Paving and Maintenance	\$	0 \$	0 \$	0 \$	1,800 \$	0 \$	0
Contributions	Ψ	0	0	0	0	0	1,130,840
Contracted Services		0	0	0	0	0	0
Citizens Groups		· ·	· ·	· ·	v	· ·	Ŭ
Donations		0	35,594	0	0	0	0
Other							
Other		0	300	0	0	0	0
Total Other Governments and Citizens Groups	\$	0 \$	35,894 \$		1,800 \$	0 \$	1,130,840
Total	\$	178,393 \$	677,500 \$	685 \$	5,484,545 \$	1,947,199 \$	1,341,714

	: -	Debt Service Fund	Capital Projects Fund	
		Education Debt Service	General Capital Projects	Total
Local Taxes				
County Property Taxes				
Current Property Tax	\$	1,783,965	\$ 611,534 \$	20,358,691
Trustee's Collections - Prior Year	·	68,302	6,039	868,149
Trustee's Collections - Bankruptcy		596	65	4,606
Circuit Clerk/Clerk and Master Collections - Prior Years		0	0	301,978
Interest and Penalty		11,802	1,500	262,827
Payments in-Lieu-of Taxes - T.V.A.		0	0	33,356
Payments in-Lieu-of Taxes - Local Utilities		0	0	930,763
Payments in-Lieu-of Taxes - Other		0	0	1,273,541
County Local Option Taxes				
Local Option Sales Tax		0	0	3,098,488
Hotel/Motel Tax		0	0	612,705
Litigation Tax - General		0	0	124,750
Litigation Tax - Special Purpose		0	0	16,805
Litigation Tax - Office of Public Defender		0	0	21,881
Litigation Tax - Jail, Workhouse, or Courthouse		0	0	59,070
Litigation Tax - Victim-Offender Mediation Center		0	0	8,852
Litigation Tax - Courthouse Security		0	0	75,711
Business Tax		0	0	1,518,029
Mineral Severance Tax		0	0	145,813
Statutory Local Taxes				
Bank Excise Tax		0	0	241,414
Wholesale Beer Tax		0	0	193,828
Other Statutory Local Taxes		0	0	6,916
Total Local Taxes	\$	1,864,665	\$ 619,138 \$	30,158,173

			apital cts Fund	
		Debt Ca	eneral apital ojects	Total
<u>Licenses and Permits</u>				
<u>Licenses</u> Cable TV Franchise	Ф	Ο Φ	0 0	257.041
Permits	\$	0 \$	0 \$	357,941
Beer Permits		0	0	712
Building Permits		0	0	157,802
Total Licenses and Permits	\$	0 \$	0 \$	516,455
Total Bloomson that Formito	Ψ	σφ	υ ψ	010,100
Fines, Forfeitures, and Penalties				
<u>Circuit Court</u>				
Fines	\$	0 \$	0 \$	3,216
Officers Costs		0	0	10,188
Drug Control Fines		0	0	5,634
Drug Court Fees		0	0	5,450
Jail Fees		0	0	9,066
District Attorney General Fees		0	0	52
DUI Treatment Fines		0	0	507
Data Entry Fee - Circuit Court		0	0	2,788
Courtroom Security Fee		0	0	86
Victims Assistance Assessments		0	0	2,480
General Sessions Court				
Fines		0	0	23,024
Officers Costs		0	0	55,764
Drug Control Fines		0	0	4,863
Drug Court Fees		0	0	2,488
Jail Fees		0	0	71,763
District Attorney General Fees		0	0	1,021

	De	ebt Service Fund P	Capital Projects Fund	
		Education Debt Service	General Capital Projects	Total
			· ·	
Fines, Forfeitures, and Penalties (Cont.)				
General Sessions Court (Cont.)				
DUI Treatment Fines	\$	0 \$	0 \$	6,027
Data Entry Fee - General Sessions Court		0	0	18,175
Courtroom Security Fee		0	0	99
Victims Assistance Assessments		0	0	24,783
<u>Juvenile Court</u>				
Fines		0	0	3,605
Officers Costs		0	0	21,108
Jail Fees		0	0	$25,\!273$
Data Entry Fee - Juvenile Court		0	0	2,991
Chancery Court				
Officers Costs		0	0	23,749
Data Entry Fee - Chancery Court		0	0	10,693
Courtroom Security Fee		0	0	3,496
Other Courts - In-county				
Fines		0	0	1,562
Other Fines, Forfeitures, and Penalties				
Proceeds from Confiscated Property		0	0	29,808
Total Fines, Forfeitures, and Penalties	\$	0 \$	0 \$	369,759
Charges for Current Services				
General Service Charges				0
Convenience Waste Centers Collection Charge	\$	0 \$	0 \$	95,616
Surcharge - Host Agency		0	0	426,729
Solid Waste Disposal Fee		0	0	17,228
Surcharge - Waste Tire Disposal		0	0	69,880

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u>

All Governmental Fund Types (Cont.)

	Debt Service Fund I		Capital Projects Fund		
		Education Debt Service	General Capital Projects		Total
Charges for Current Services (Cont.)					
General Service Charges (Cont.)					
Patient Charges	\$	0 \$:	0 \$	4,984,446
Health Department Collections	φ	0		υ φ 0	186,957
Other General Service Charges		0		0	182,211
Service Charges		0		0	49,821
Fees		O		U	45,021
Recreation Fees		0		0	177,931
Copy Fees		0		0	2,071
Library Fees		0		0	20,660
Archives and Records Management Fee		0		0	28,864
Greenbelt Late Application Fee		0		0	100
Telephone Commissions		0		0	229,325
Constitutional Officers' Fees and Commissions		0		0	685
Data Processing Fee - Register		0		0	31,010
Data Processing Fee - Sheriff		0		0	12,362
Sexual Offender Registration Fee - Sheriff		0		0	8,250
Data Processing Fee - County Clerk		0		0	15,550
Vehicle Registration Reinstatement Fees		0		0	7,798
Education Charges					,
Tuition - Other		0		0	8,578
Other Charges for Services		0		0	12,499
Total Charges for Current Services	\$	0 \$	3	0 \$	6,568,571
Other Local Revenues					
Recurring Items					
Investment Income	\$	211 \$	3	0 \$	15,281

	I	Debt Service Fund <u>F</u>	Capital Projects Fund		
		Education Debt	General Capital	m . 1	
		Service	Projects	Total	
Other Local Revenues (Cont.)					
Recurring Items (Cont.)					
Lease/Rentals	\$	0 \$	0 \$	114,057	
Sale of Materials and Supplies	*	0	0	13,562	
Commissary Sales		0	0	23,370	
Sale of Gasoline		0	0	169,345	
Sale of Recycled Materials		0	0	8,125	
Miscellaneous Refunds		0	0	2,434	
Nonrecurring Items				, -	
Sale of Equipment		0	0	10,967	
Contributions and Gifts		0	0	4,162	
Other Local Revenues				ŕ	
Other Local Revenues		0	0	495,724	
Total Other Local Revenues	\$	211 \$	0 \$	857,027	
Fees Received From County Officials					
Fees In-Lieu-of Salary					
County Clerk	\$	0 \$	0 \$	1,201,337	
General Sessions Court Clerk		0	0	797,388	
Clerk and Master		0	0	383,271	
Register		0	0	539,303	
Sheriff		0	0	44,804	
Trustee		0	0	1,786,731	
Total Fees Received From County Officials	\$	0 \$	0 \$	4,752,834	

Schedule of Detailed Revenues -

All Governmental Fund Types (Cont.)

		Debt Service Fund	Capital Projects Fund	
		Education Debt Service	General Capital Projects	Total
State of Tennessee				
General Government Grants				
Juvenile Services Program	\$	0 \$	0 \$	82,603
Aging Programs	Ψ	0	0	5,000
Other General Government Grants		0	0	602,258
Public Safety Grants				
Law Enforcement Training Programs		0	0	50,400
Drug Control Grants		0	0	67,028
Health and Welfare Grants				,
Health Department Programs		0	0	196,645
Public Works Grants				
State Aid Program		0	0	599,543
Litter Program		0	0	33,216
Other State Revenues				
Income Tax		0	0	1,287
Beer Tax		0	0	19,194
Alcoholic Beverage Tax		0	0	155,083
State Revenue Sharing - T.V.A.		0	0	245,628
State Revenue Sharing - Telecommunications		0	0	127,312
State Shared Sports Gaming Privilege Tax		0	0	32,682
Prisoner Transportation		0	0	13
Contracted Prisoner Boarding		0	0	1,162,551
Gasoline and Motor Fuel Tax		0	0	2,823,950
Petroleum Special Tax		0	0	51,618
Registrar's Salary Supplement		0	0	15,164
Other State Grants		0	0	189,287
Other State Revenues		0	0	96,559
Total State of Tennessee	\$	0 \$	0 \$	6,557,021

	: 	Debt Service Fund	<u> </u>	Capital Projects Fund	
		Education Debt Service		General Capital Projects	Total
Federal Government Federal Through State					
Federal Through State Civil Defense Reimbursement	\$	0	\$	0 \$	33,709
Homeland Security Grants	Φ	0	Φ	0 p	24,901
Medicaid		0		0	24,901 $297,012$
Law Enforcement Grants		0		0	62,961
COVID-19 Grant A		0		0	3,325
American Rescue Plan Act Grant A		0		0	32,501
Other Federal through State		0		0	486,501
Direct Federal Revenue		U		U	400,001
Asset Forfeiture Funds		0		0	2,775
American Rescue Plan Act Grant #6		0		0	834,841
Other Direct Federal Revenue		0		0	78,782
Total Federal Government	\$		\$	0 \$	1,857,308
Other Governments and Citizens Groups					
Other Governments					
Paving and Maintenance	\$	0	\$	0 \$	1,800
Contributions	·	2,963		0	1,275,416
Contracted Services		0		0	199,213
Citizens Groups					ŕ
Donations		0		0	54,971
<u>Other</u>					
Other		0		0	19,414
Total Other Governments and Citizens Groups	\$	2,963	\$	0 \$	1,550,814
Total	<u>_\$_</u>	1,867,839	\$	619,138 \$	53,187,962

Discretely Presented Anderson County School Department

For the Year Ended June 30, 2022

		ue Funds				
		General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
Local Taxes						
County Property Taxes						
Current Property Tax	\$	15,964,460 \$	0 \$	0 \$	0 \$	0
Trustee's Collections - Prior Year		688,340	0	0	0	0
Trustee's Collections - Bankruptcy		3,443	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years		231,047	0	0	0	0
Interest and Penalty		212,794	0	0	0	0
Payments in-Lieu-of Taxes - Other		492,000	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax		12,961,003	0	0	0	0
Mixed Drink Tax		8,242	0	0	0	0
Total Local Taxes	\$	30,561,329 \$	0 \$	0 \$	0 \$	0
<u>Licenses and Permits</u> <u>Licenses</u>	Ф	9.740 ¢	0. 0	0 0	Ο Φ	0
Marriage Licenses	\$	2,748 \$		0 \$	0 \$	0
Total Licenses and Permits	\$	2,748 \$	0 \$	0 \$	0 \$	0
<u>Charges for Current Services</u> <u>Education Charges</u>						
Tuition - Other	\$	0 \$	0 \$	0 \$	236,504 \$	0
Lunch Payments - Children		0	0	1,444	0	0
Lunch Payments - Adults		0	0	16,847	0	0
Income from Breakfast		0	0	241	0	0
Special Milk Sales		0	0	729	0	0
A la Carte Sales		0	0	98,911	0	0

Schedule of Detailed Revenues -

All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

		Special Revenue Funds				
	General Purpose School	School Federal Projects	Central Cafeteria	Ed	Other ducation Special sevenue	Internal School
Charges for Current Services (Cont.)						
Education Charges (Cont.)						
School Based Health Services - FFS	\$ 122,707 \$	0	\$ 0	\$	0 \$	0
Receipts from Individual Schools	113,863	0	0		0	0
Other Charges for Services	 5,779	0	0		0	0
Total Charges for Current Services	\$ 242,349 \$	0	\$ 118,172	\$	236,504 \$	0
Other Local Revenues						
Recurring Items						
Investment Income	\$ (23,453) \$	0	\$ 0	\$	0 \$	0
Lease/Rentals	34,054	0	. 0	·	0	0
Sale of Materials and Supplies	8,981	0	355		770	0
Miscellaneous Refunds	2,086	1,280	1,321		705	0
Nonrecurring Items						
Sale of Equipment	13,000	0	0		0	0
Other Local Revenues						
Other Local Revenues	 0	0	0		2,408	2,064,713
Total Other Local Revenues	\$ 34,668 \$	1,280	\$ 1,676	\$	3,883 \$	2,064,713
State of Tennessee						
General Government Grants						
On-behalf Contributions for OPEB	\$ 150,546 \$	0	\$ 0	\$	0 \$	0
State Education Funds						
Basic Education Program	33,853,417	0	0		0	0
Early Childhood Education	0	0	0		620,647	0
School Food Service	0	0	32,083		0	0

Schedule of Detailed Revenues -

All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

	_				
	General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
State of Tennessee (Cont.)					
State Education Funds (Cont.)					
Other State Education Funds	\$ 1,247,789 \$	121,151 \$	0 \$	0 \$	0
Career Ladder Program	88,146	0	0	0	0
Other State Revenues					
State Revenue Sharing - T.V.A.	870,863	0	0	0	0
Other State Revenues	 0	0	0	41,145	0
Total State of Tennessee	\$ 36,210,761 \$	121,151 \$	32,083 \$	661,792 \$	0
Federal Government					
Federal Through State					
USDA - Commodities	\$ 0 \$	0 \$	276,319 \$	0 \$	0
USDA - Other	0	0	4,297,334	146,992	0
Vocational Education - Basic Grants to States	0	146,711	0	0	0
Title I Grants to Local Education Agencies	0	1,666,946	0	0	0
Special Education - Grants to States	0	1,590,775	0	0	0
Special Education Preschool Grants	0	86,779	0	0	0
Eisenhower Professional Development State Grants	0	446,414	0	0	0
COVID-19 Grant B	0	1,706,498	0	0	0
COVID-19 Grant C	0	2,473,897	0	0	0
American Rescue Plan Act Grant #1	0	114,258	0	0	0
American Rescue Plan Act Grant #2	0	32,440	0	0	0
American Rescue Plan Act Grant #3	0	13,355	0	0	0
Other Federal through State	99,443	1,240,139	0	0	0
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	167,894	0	0	0	0

<u>Anderson County, Tennessee</u> <u>Schedule of Detailed Revenues -</u>

All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

				Special Revenue Funds				
		General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School		
Federal Government (Cont.) Direct Federal Revenue (Cont.) Other Direct Federal Revenue Total Federal Government	<u>\$</u> \$	35,936 \$ 303,273 \$			4,287,960 \$ 4,434,952 \$	0		
Other Governments and Citizens Groups Other Other Total Other Governments and Citizens Groups	<u>\$</u> \$	17,000 \$ 17,000 \$			0 \$ 0 \$	0		
Total	\$	67,372,128 \$	9,640,643 \$	4,725,584 \$	5,337,131 \$	2,064,713		

Schedule of Detailed Revenues -

All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund		
	:	Total	
Local Taxes County Property Taxes Current Property Tax Trustee's Collections - Prior Year	\$	890,709 \$ 37,981	16,855,169 726,321
Trustee's Collections - Bankruptcy Circuit Clerk/Clerk and Master Collections - Prior Years Interest and Penalty Payments in-Lieu-of Taxes - Other County Local Option Taxes		$ \begin{array}{r} 126 \\ 0 \\ 6,452 \\ 0 \end{array} $	3,569 231,047 219,246 492,000
Local Option Sales Tax Mixed Drink Tax Total Local Taxes	\$	0 0 935,268 \$	12,961,003 8,242 31,496,597
<u>Licenses and Permits</u> <u>Licenses</u> Marriage Licenses Total Licenses and Permits	<u>\$</u>	0 \$ 0 \$	2,748 2,748
Charges for Current Services Education Charges Tuition - Other Lunch Payments - Children Lunch Payments - Adults Income from Breakfast Special Milk Sales A la Carte Sales	\$	0 \$ 0 0 0 0 0	236,504 1,444 16,847 241 729 98,911

Schedule of Detailed Revenues -

All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund		
	Education Capital Projects	Total	
Charges for Current Services (Cont.)			
Education Charges (Cont.)			
School Based Health Services - FFS	\$ 0 \$	122,707	
Receipts from Individual Schools	0	113,863	
Other Charges for Services	0	5,779	
Total Charges for Current Services	\$ 0 \$	597,025	
Other Local Revenues Recurring Items Investment Income	\$ 0 \$	(23,453)	
Lease/Rentals	0	34,054	
Sale of Materials and Supplies	0	10,106	
Miscellaneous Refunds	56	5,448	
Nonrecurring Items			
Sale of Equipment	0	13,000	
Other Local Revenues			
Other Local Revenues	0	2,067,121	
Total Other Local Revenues	\$ 56 \$	2,106,276	
State of Tennessee General Government Grants On-behalf Contributions for OPEB	\$ 0 \$	150,546	
State Education Funds	* * * * * * * * * * * * * * * * * * * *		
Basic Education Program	0	33,853,417	
Early Childhood Education	0	620,647	
School Food Service	0	32,083	

Schedule of Detailed Revenues -

All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund			
	Ca	ication apital ojects	Total	
State of Tennessee (Cont.)				
State Education Funds (Cont.)				
Other State Education Funds	\$	0 \$	1,368,940	
Career Ladder Program	·	0	88,146	
Other State Revenues				
State Revenue Sharing - T.V.A.		0	870,863	
Other State Revenues		0	41,145	
Total State of Tennessee	\$	0 \$	37,025,787	
Federal Government Federal Through State				
USDA - Commodities	\$	0 \$	276,319	
USDA - Other		0	4,444,326	
Vocational Education - Basic Grants to States		0	146,711	
Title I Grants to Local Education Agencies		0	1,666,946	
Special Education - Grants to States		0	1,590,775	
Special Education Preschool Grants		0	86,779	
Eisenhower Professional Development State Grants		0	446,414	
COVID-19 Grant B		0	1,706,498	
COVID-19 Grant C		0	2,473,897	
American Rescue Plan Act Grant #1		0	114,258	
American Rescue Plan Act Grant #2		0	32,440	
American Rescue Plan Act Grant #3		0	13,355	
Other Federal through State <u>Direct Federal Revenue</u>		0	1,339,582	
ROTC Reimbursement		0	167,894	

Anderson County, Tennessee

Schedule of Detailed Revenues -

All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund		
	Education Capital Projects	Total	
Federal Government (Cont.) Direct Federal Revenue (Cont.) Other Direct Federal Revenue Total Federal Government	\$ 0 \$ \$ 0 \$	4,323,896 18,830,090	
Other Governments and Citizens Groups Other Other Total Other Governments and Citizens Groups	\$ 0 \$ \$ 0 \$	17,000 17,000	
Total	\$ 935,324 \$	90,075,523	

Anderson County, Tennessee Schedule of Detailed Expenditures All Governmental Fund Types For the Year Ended June 30, 2022

General Fund			
General Government			
County Commission			
Secretary to Board	\$	56,109	
Board and Committee Members Fees	Ψ	125,273	
Social Security		9,724	
Pensions			
Life Insurance		6,684 744	
Medical Insurance		66,380	
Dental Insurance		6,491	
Disability Insurance		277	
Unemployment Compensation		35	
Employer Medicare		2,274	
Communication		3,263	
Dues and Memberships		2,956	
Legal Services		25,000	
Legal Notices, Recording, and Court Costs		270	
Maintenance and Repair Services - Office Equipment		174	
Travel		8,342	
Other Contracted Services		2,357	
Office Supplies		1,124	
Other Supplies and Materials		180	
Judgments		1,326,335	
In Service/Staff Development		4,404	
Total County Commission			\$ 1,648,396
Board of Equalization			
Board and Committee Members Fees	\$	2,780	
Social Security	Ψ	116	
Unemployment Compensation		1	
Employer Medicare		27	
Legal Notices, Recording, and Court Costs		54	
Total Board of Equalization		94	2,978
Total Board of Equalization			2,310
Other Boards and Committees			
County Official/Administrative Officer	\$	42,430	
Guards		8,250	
Secretary(ies)		7,945	
Maintenance Personnel		87,980	
Social Security		8,224	
Pensions		5,151	
Life Insurance		299	
Medical Insurance		41,482	
Dental Insurance		1,714	
Disability Insurance		508	
Unemployment Compensation		161	
Employer Medicare		1,923	
Communication		4,286	
Dues and Memberships		80	
Lease Payments		1,250	
· ·		, -	

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

General Fund (Cont.)				
General Government (Cont.)				
Other Boards and Committees (Cont.)				
Maintenance and Repair Services - Equipment	\$	2,369		
Maintenance and Repair Services - Vehicles		6,045		
Rentals		6,270		
Disposal Fees		1,890		
Other Contracted Services		7,364		
Crushed Stone		3,524		
Custodial Supplies		2,746		
Gasoline		12,497		
Natural Gas		1,210		
Office Supplies		400		
Tires and Tubes		954		
Uniforms		1,262		
Utilities		32,247		
Water and Sewer		2,356		
Wood Products				
		5,970		
Other Supplies and Materials		17,526		
Vehicle and Equipment Insurance		4,500		
Other Equipment		31,934		
Other Construction	-	55,934	Ф	400 401
Total Other Boards and Committees			\$	408,681
Cont. March Thomas				
County Mayor/Executive	Ф	111 105		
County Official/Administrative Officer	\$	111,137		
Clerical Personnel		32,427		
Part-time Personnel		14,494		
Other Per Diem and Fees		4,800		
Social Security		9,707		
Pensions		6,017		
Life Insurance		143		
Medical Insurance		19,933		
Dental Insurance		864		
Disability Insurance		144		
Unemployment Compensation		54		
Employer Medicare		2,270		
Dues and Memberships		3,025		
Legal Services		942		
Postal Charges		42		
Printing, Stationery, and Forms		179		
Travel		2,661		
Office Supplies		993		
In Service/Staff Development		525		
Data Processing Equipment		2,682		
Total County Mayor/Executive		<u> </u>		213,039
Personnel Office				
Supervisor/Director	\$	74,124		
Clerical Personnel	*	79,455		
		,		

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

General Fund (Cont.)			
General Government (Cont.)			
Personnel Office (Cont.)			
Social Security	\$	8,552	
Pensions	•	5,488	
Life Insurance		222	
Medical Insurance		36,753	
Dental Insurance		1,437	
Disability Insurance		607	
Unemployment Compensation		108	
Employer Medicare		2,000	
Communication		442	
Data Processing Services			
5		8,334	
Dues and Memberships		276	
Legal Notices, Recording, and Court Costs		17	
Postal Charges		201	
Other Contracted Services		2,302	
Office Supplies		4,586	
Other Supplies and Materials		310	
In Service/Staff Development		1,425	
Total Personnel Office			\$ 226,639
County Attorney			
County Official/Administrative Officer	\$	158,584	
Paraprofessionals		86,309	
Secretary(ies)		56,802	
Social Security		16,776	
Pensions		10,161	
Life Insurance		268	
Medical Insurance		38,910	
Dental Insurance		1,337	
Disability Insurance		809	
Unemployment Compensation		178	
Employer Medicare		4,106	
Dues and Memberships		1,878	
Legal Services		41,563	
Legal Notices, Recording, and Court Costs		454	
Postal Charges		2,086	
Travel		733	
Other Contracted Services		5,741	
Office Supplies		4,332	
Other Supplies and Materials		73	
In Service/Staff Development		1,459	
Other Charges		200	
Total County Attorney			432,759
Election Commission			
County Official/Administrative Officer	\$	86,600	
Deputy(ies)		113,764	
Part-time Personnel		15,997	

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

eneral Fund (Cont.)			
General Government (Cont.)			
Election Commission (Cont.)			
Other Salaries and Wages	\$	7,168	
Election Commission	·	7,420	
Election Workers		49,248	
Social Security		15,854	
Pensions		7,561	
Life Insurance		462	
Medical Insurance		12,292	
Dental Insurance		2,472	
Disability Insurance		819	
Unemployment Compensation		261	
Employer Medicare			
1 0		3,708	
Communication		4,641	
Data Processing Services		4,425	
Dues and Memberships		702	
Legal Notices, Recording, and Court Costs		4,304	
Maintenance Agreements		17,550	
Postal Charges		12,827	
Printing, Stationery, and Forms		7,918	
Travel		3,542	
Other Contracted Services		3,779	
Office Supplies		4,974	
Other Supplies and Materials	-	864	
Total Election Commission			\$ 389,152
Register of Deeds			
County Official/Administrative Officer	\$	96,223	
Clerical Personnel		156,246	
Social Security		14,681	
Pensions		9,769	
Life Insurance		285	
Medical Insurance		44,423	
Dental Insurance		1,893	
Disability Insurance		1,064	
Unemployment Compensation		96	
Employer Medicare		3,434	
Dues and Memberships		941	
Maintenance and Repair Services - Office Equipment		39,961	
Postal Charges		1,684	
Printing, Stationery, and Forms		426	
Rentals		472	
Travel		$\frac{472}{4,554}$	
Office Supplies		750 690	
In Convice/Staff Development		690	
In Service/Staff Development		000	977 500
In Service/Staff Development Total Register of Deeds		000	377,592
	\$	66,138	377,592

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

General Fund (Cont.)			
General Government (Cont.)			
Planning (Cont.)			
Part-time Personnel	\$	24,237	
Other Salaries and Wages	,	70,490	
Social Security		9,186	
Pensions		5,456	
Life Insurance		222	
Medical Insurance		33,355	
Dental Insurance		1,439	
Disability Insurance		565	
Unemployment Compensation		129	
Employer Medicare Communication		2,148	
		3,294	
Data Processing Services		10,852	
Dues and Memberships		405	
Legal Notices, Recording, and Court Costs		774	
Maintenance Agreements		1,282	
Maintenance and Repair Services - Vehicles		3,500	
Postal Charges		1,693	
Printing, Stationery, and Forms		234	
Travel		1,301	
Other Contracted Services		92,122	
Gasoline		3,226	
Office Supplies		707	
Tires and Tubes		908	
Other Supplies and Materials		5,264	
Vehicle and Equipment Insurance		3,000	
In Service/Staff Development		886	
Total Planning			\$ 342,813
Building			
Maintenance and Repair Services - Buildings	\$	18,790	
Maintenance and Repair Services - Equipment		3,193	
Other Supplies and Materials		2,275	
Total Building			24,258
County Buildings			
Supervisor/Director	\$	54,330	
Clerical Personnel	,	3,382	
Custodial Personnel		92,051	
Maintenance Personnel		38,042	
Part-time Personnel		2,740	
Other Salaries and Wages		3,491	
Social Security		10,802	
Pensions		7,300	
Life Insurance		414	
Medical Insurance		47,004	
Dental Insurance		$\frac{47,004}{2,222}$	
Disability Insurance		788	
Disability Hisurance		100	

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

General Fund (Cont.)				
General Government (Cont.)				
County Buildings (Cont.)				
Unemployment Compensation	\$	181		
Employer Medicare		2,626		
Communication		508		
Janitorial Services		$38,\!572$		
Maintenance and Repair Services - Buildings		21,038		
Maintenance and Repair Services - Vehicles		816		
Pest Control		1,860		
Travel		40		
Disposal Fees		5,669		
Other Contracted Services		19,039		
Custodial Supplies		36,122		
Electricity		169,643		
Gasoline		4,061		
Natural Gas		35,135		
Office Supplies		338		
Uniforms		3,535		
Water and Sewer		17,230		
Other Supplies and Materials		18,166		
Other Charges		10,100 $10,534$		
9				
Building Improvements		13,488		
Other Construction		1,458	Ф	000 00
Total County Buildings			\$	662,625
Other General Administration				
Accounting Services	\$	5,500		
Audit Services		31,620		
Contributions		17,500		
Legal Services		2,659		
Remittance of Revenue Collected		8,852		
Other Contracted Services		231,629		
Other Supplies and Materials		1,859		
Workers' Compensation Insurance		325,000		
Building Construction		107,452		
Total Other General Administration				732,071
Preservation of Records				
Clerical Personnel	\$	25,235		
Social Security	Ψ	1,478		
Pensions		1,476		
		*		
Life Insurance		66 5 268		
Medical Insurance		5,268		
Dental Insurance		296		
Disability Insurance		83		
Unemployment Compensation		30		
Employer Medicare		346		
Travel		454		
Other Contracted Services		12,672		

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

General Fund (Cont.)			
General Government (Cont.)			
Preservation of Records (Cont.)			
In Service/Staff Development	\$	85	
Data Processing Equipment		1,083	
Total Preservation of Records			\$ 48,108
Finance			
Finance			
Accounting and Budgeting	Ф	04.000	
County Official/Administrative Officer	\$	96,223	
Accountants/Bookkeepers		283,031	
Part-time Personnel		5,605	
Social Security		22,957	
Pensions		14,661	
Life Insurance		466	
Medical Insurance		52,137	
Dental Insurance		2,623	
Disability Insurance		1,539	
Unemployment Compensation		224	
Employer Medicare		5,475	
Dues and Memberships		1,320	
Legal Notices, Recording, and Court Costs		325	
Maintenance Agreements		40,200	
Postal Charges		4,157	
Printing, Stationery, and Forms		365	
Travel		588	
Other Contracted Services		398	
Duplicating Supplies		1,068	
Office Supplies		2,950	
In Service/Staff Development		650	
Data Processing Equipment		15,253	
Other Equipment		5,197	
Total Accounting and Budgeting			557,412
Purchasing			
County Official/Administrative Officer	\$	54,540	
Purchasing Personnel	•	71,253	
Social Security		7,121	
Pensions		5,063	
Life Insurance		234	
Medical Insurance		31,469	
Dental Insurance		1,354	
Disability Insurance		618	
Unemployment Compensation		84	
Employer Medicare		1,865	
Postal Charges		1,096	
Printing, Stationery, and Forms		311	
Rentals		971	
Travel		237	
Other Contracted Services		7,231	
Juner Commacica Del Vices		1,201	

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

General Fund (Cont.)			
<u>Finance (Cont.)</u>			
Purchasing (Cont.)			
Office Supplies	\$	965	
Other Supplies and Materials		1,810	
Data Processing Equipment		1,199	
Total Purchasing			\$ 187,421
Property Assessor's Office			
County Official/Administrative Officer	\$	96,223	
Deputy(ies)		302,565	
Social Security		23,908	
Pensions		15,994	
Life Insurance		555	
Medical Insurance		52,247	
Dental Insurance		2,515	
Disability Insurance		1,266	
Unemployment Compensation		258	
Employer Medicare		5,891	
Audit Services		55,870	
Communication		1,776	
Data Processing Services		20,165	
Dues and Memberships		2,060	
Lease Payments		731	
Legal Services		23,103	
Maintenance Agreements		3,030	
Maintenance and Repair Services - Vehicles		875	
Postal Charges		2,620	
Printing, Stationery, and Forms		856	
Travel		2,534	
Other Contracted Services		5,361	
Gasoline		1,617	
Office Supplies		2,934	
Other Supplies and Materials		917	
In Service/Staff Development		3,835	
Furniture and Fixtures		16,537	
Office Equipment		2,125	
Total Property Assessor's Office		2,120	648,368
County Trustee's Office			
County Official/Administrative Officer	\$	96,223	
Clerical Personnel	Ψ	292,365	
Part-time Personnel		22,133	
Social Security		23,616	
Pensions		14,219	
Life Insurance		627	
Medical Insurance		92,570	
Dental Insurance		3,774	
Disability Insurance		$\frac{5,774}{1,105}$	
Unemployment Compensation		$\frac{1,105}{323}$	
Onemployment Compensation		343	

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

General Fund (Cont.)				
Finance (Cont.)				
County Trustee's Office (Cont.)				
Employer Medicare	\$	5,746		
Data Processing Services	Ψ	7,532		
Dues and Memberships		1,216		
Legal Notices, Recording, and Court Costs		153		
Maintenance Agreements		26,619		
Postal Charges		12,869		
Printing, Stationery, and Forms		10,004		
Rentals		15,330		
Travel		1,300		
Other Contracted Services		3,682		
Office Supplies		2,965		
Utilities		3,433		
Water and Sewer		1,025		
Other Supplies and Materials		2,870		
In Service/Staff Development		300		
Building Improvements		123		
Data Processing Equipment		708		
Total County Trustee's Office	-	108	\$	642,830
Total County Trustee's Office			Ф	042,030
County Clerk's Office				
County Official/Administrative Officer	\$	96,223		
Clerical Personnel		470,762		
Part-time Personnel		35,407		
Social Security		36,235		
Pensions		19,629		
Life Insurance		1,068		
Medical Insurance		52,335		
Dental Insurance		5,698		
Disability Insurance		1,647		
Unemployment Compensation		658		
Employer Medicare		8,461		
Communication		459		
Data Processing Services		18,795		
Dues and Memberships		756		
Janitorial Services		3,600		
Legal Notices, Recording, and Court Costs		259		
Maintenance and Repair Services - Buildings		967		
Postal Charges		62,696		
Printing, Stationery, and Forms		5,473		
Travel		1,871		
Other Contracted Services		10,222		
Data Processing Supplies		3,179		
Office Supplies		7,858		
In Service/Staff Development		7,000		
Data Processing Equipment		26,820		
Total County Clerk's Office	-	40,040		871,784
Total County Clerk's Ciffee				011,104

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

G_{\cdots}			
General Fund (Cont.)			
Finance (Cont.)			
Data Processing	\$	74 194	
County Official/Administrative Officer	Ф	74,124	
Data Processing Personnel		105,983	
Clerical Personnel		5,010	
Social Security		10,349	
Pensions		6,281	
Life Insurance		287	
Medical Insurance		47,357	
Dental Insurance		1,961	
Disability Insurance		775	
Unemployment Compensation		134	
Employer Medicare		2,420	
Communication		1,083	
Maintenance and Repair Services - Vehicles		150	
Travel		39	
Other Contracted Services		129,879	
Gasoline		974	
Office Supplies		1,015	
Other Supplies and Materials		4,525	
Communication Equipment		19,272	
Data Processing Equipment		6,987	
Other Equipment		9,560	
Total Data Processing	-	-,,,,,,	\$ 428,165
Administration of Justice			
Administration of Justice Circuit Court			
Administration of Justice <u>Circuit Court</u> County Official/Administrative Officer	\$	96,223	
<u>Circuit Court</u> County Official/Administrative Officer	\$	96,223 717.671	
<u>Circuit Court</u> County Official/Administrative Officer Clerical Personnel	\$	717,671	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel	\$	717,671 29,030	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security	\$	717,671 29,030 49,928	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions	\$	717,671 29,030 49,928 29,663	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance	\$	717,671 29,030 49,928 29,663 1,466	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance	\$	717,671 29,030 49,928 29,663 1,466 116,754	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Contracts with Other Public Agencies Dues and Memberships	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel 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	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756 254	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel 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	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756 254 8,862	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel 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	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756 254 8,862 1,000	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel 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 Postal Charges	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756 254 8,862 1,000 10,768	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel 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 Postal Charges Printing, Stationery, and Forms	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756 254 8,862 1,000 10,768 9,475	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel 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 Postal Charges Printing, Stationery, and Forms Other Contracted Services	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756 254 8,862 1,000 10,768 9,475 16,163	
Circuit Court County Official/Administrative Officer Clerical Personnel Part-time Personnel 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 Postal Charges Printing, Stationery, and Forms	\$	717,671 29,030 49,928 29,663 1,466 116,754 6,989 2,780 748 11,677 485 26,593 756 254 8,862 1,000 10,768 9,475	

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Circuit Court (Cont.)		
Office Supplies	\$ 7,966	
Other Supplies and Materials	8,106	
In Service/Staff Development	875	
Data Processing Equipment	39,778	
Furniture and Fixtures	5,684	
Total Circuit Court		\$ 1,205,482
Criminal Court		
Office Supplies	\$ 796	
Total Criminal Court		796
General Sessions Judge		
$\operatorname{Judge}(\operatorname{s})$	\$ 352,408	
Assistant(s)	95,213	
Other Salaries and Wages	8,762	
Social Security	23,690	
Pensions	18,140	
Life Insurance	237	
Medical Insurance	34,826	
Dental Insurance	2,030	
Disability Insurance	435	
Unemployment Compensation	79	
Employer Medicare	6,381	
Dues and Memberships	1,092	
Maintenance and Repair Services - Office Equipment	188	
Printing, Stationery, and Forms	385	
Office Supplies	678	
In Service/Staff Development	688	
Total General Sessions Judge		545,232
Drug Court		
Supervisor/Director	\$ 40,648	
Social Security	2,248	
Pensions	1,638	
Life Insurance	78	
Medical Insurance	13,374	
Dental Insurance	571	
Disability Insurance	186	
Unemployment Compensation	28	
Employer Medicare	526	
Dues and Memberships	220	
Travel	2,144	
Other Contracted Services	8	
Office Supplies	1,023	
Other Supplies and Materials	7,890	
Workers' Compensation Insurance	275	
Total Drug Court		70,857

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
<u>Chancery Court</u>			
County Official/Administrative Officer	\$ 96,223		
Clerical Personnel	252,248		
Social Security	20,214		
Pensions	13,418		
Life Insurance	464		
Medical Insurance	66,325		
Dental Insurance	2,648		
Disability Insurance	1,519		
Unemployment Compensation	224		
Employer Medicare	4,728		
Dues and Memberships	756		
Legal Notices, Recording, and Court Costs	210		
Maintenance Agreements	5,684		
Maintenance and Repair Services - Office Equipment	17,122		
Postal Charges	7,455		
Printing, Stationery, and Forms	400		
Data Processing Supplies	240		
Duplicating Supplies Duplicating Supplies	2,650		
	*		
Office Supplies Total Chancery Court	 4,427	\$	400 055
Total Chancery Court		Φ	496,955
Juvenile Court			
$\overline{\text{Judge(s)}}$	\$ 176,204		
Supervisor/Director	50,192		
Other Salaries and Wages	245,380		
Social Security	26,287		
Pensions	18,700		
Life Insurance	573		
Medical Insurance	49,465		
Dental Insurance	3,161		
Disability Insurance	1,338		
Unemployment Compensation	1,555		
Employer Medicare	6,585		
Communication			
Contracts with Government Agencies	396 $45,845$		
_	· · · · · · · · · · · · · · · · · · ·		
Dues and Memberships	327		
Maintenance and Repair Services - Vehicles	500		
Postal Charges	2,989		
Printing, Stationery, and Forms	171		
Rentals	2,410		
Travel	51		
Office Supplies	1,674		
Other Supplies and Materials	2,893		
Vehicle and Equipment Insurance	750		
In Service/Staff Development	240		
Other Charges	 420		
Total Juvenile Court			636,726

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
<u>District Attorney General</u>			
Accountants/Bookkeepers	\$ 702		
Other Salaries and Wages	179,684		
Social Security	10,304		
Pensions	7,056		
Life Insurance	332		
Medical Insurance	42,358		
Dental Insurance	1,451		
Disability Insurance	621		
Unemployment Compensation	186		
Employer Medicare	2,410		
Maintenance and Repair Services - Vehicles	54		
Rentals	48,000		
Travel	794		
Other Contracted Services	19,420		
Gasoline	514		
Office Supplies	1,241		
Other Supplies and Materials	18,932		
Liability Insurance	585		
In Service/Staff Development	5,674		
Other Charges	547		
Total District Attorney General	 	\$	340,865
		*	0 -0,000
Office of Public Defender			
Part-time Personnel	\$ 34,322		
Social Security	2,196		
Unemployment Compensation	68		
Employer Medicare	 514		
Total Office of Public Defender	 		37,100
Judicial Commissioners			
Office Supplies	\$ 377		
Total Judicial Commissioners	 		377
Probate Court			
Office Supplies	\$ 2,146		
Total Probate Court			2,146
Other Administration of Justice			
Supervisor/Director	\$ 45,072		
Probation Officer(s)	35,059		
Social Security	4,635		
Pensions	3,225		
Life Insurance	156		
Medical Insurance	18,642		
Dental Insurance	868		
Disability Insurance	352		
Unemployment Compensation	56		

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

General Fund (Cont.) Administration of Justice (Cont.)			
Other Administration of Justice (Cont.)			
Employer Medicare	\$	1,084	
Travel		240	
Other Contracted Services		1,842	
Office Supplies		1,990	
Other Supplies and Materials		24	
Total Other Administration of Justice			\$ 113,245
Courtroom Security			
Data Processing Services	\$	4,462	
Other Contracted Services		2,286	
Law Enforcement Supplies		3,201	
Other Supplies and Materials		1,962	
Other Capital Outlay		15,628	
Total Courtroom Security			27,539
Victim Assistance Programs			
Remittance of Revenue Collected	\$	26,506	
Total Victim Assistance Programs	<u> </u>		26,506
Public Safety			
Sheriff's Department			
County Official/Administrative Officer	\$	105,845	
Supervisor/Director		106,488	
Deputy(ies)		2,393,894	
Secretary(ies)		50,251	
Clerical Personnel		68,369	
School Resource Officer		582,532	
Overtime Pay		180,593	
Other Salaries and Wages		510,493	
Social Security		231,591	
Pensions		152,374	
Life Insurance		5,879	
Medical Insurance		753,339	
Dental Insurance		35,276	
Disability Insurance		13,913	
Unemployment Compensation		2,735	
Employer Medicare		54,162	
Communication		54,695	
Contracts with Government Agencies		9,678	
Contracts with Private Agencies		29,806	
Dues and Memberships		2,500	
Maintenance and Repair Services - Equipment		4,899	
Maintenance and Repair Services - Vehicles		14,555	
Medical and Dental Services		6,840	
Postal Charges		12,362	
Printing, Stationery, and Forms		1,254	
Rentals		2,333	

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

General Fund (Cont.)			
Public Safety (Cont.)			
Sheriff's Department (Cont.)			
Towing Services	\$	2,536	
Travel	Ψ	6,233	
Tuition		2,500	
Other Contracted Services		324	
Duplicating Supplies		1,790	
Gasoline		260,844	
Law Enforcement Supplies		9,827	
Office Supplies		2,865	
Tires and Tubes		23,482	
Uniforms		37,152	
Utilities		1,839	
Other Supplies and Materials		2,124	
Liability Insurance		59,600	
Vehicle and Equipment Insurance		55,000	
In Service/Staff Development		9,030	
Communication Equipment		13,191	
Data Processing Equipment		7,398	
Law Enforcement Equipment		15,759	
Motor Vehicles		468,599	
Total Sheriff's Department			\$ 6,366,749
<u>Jail</u>			
Guards	\$	3,021,316	
Clerical Personnel		50,284	
Overtime Pay		230,975	
Social Security		193,559	
Pensions		103,587	
Life Insurance		4,723	
Medical Insurance		433,714	
Dental Insurance		21,625	
Disability Insurance		9,386	
Unemployment Compensation		3,466	
Employer Medicare		45,268	
Communication		12,474	
Contracts with Government Agencies			
5		6,529	
Contracts with Private Agencies		136,658	
Data Processing Services		10,011	
Dues and Memberships		120	
Licenses		1,132	
Maintenance Agreements		2,239	
Maintenance and Repair Services - Buildings		$50,\!550$	
Medical and Dental Services		13,430	
Pest Control		480	
Travel		4,272	
Disposal Fees		7,394	
Other Contracted Services		915,346	
Custodial Supplies		75,054	

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

eral Fund (Cont.)			
ublic Safety (Cont.)			
Jail (Cont.)			
Duplicating Supplies	\$	4,485	
Electricity		171,235	
Food Preparation Supplies		4,425	
Gasoline		17,659	
Law Enforcement Supplies		6,796	
Natural Gas		81,685	
Office Supplies		5,395	
Prisoners Clothing		19,900	
Uniforms		34,772	
Water and Sewer		108,481	
Other Supplies and Materials		84,940	
Building and Contents Insurance		26,000	
Liability Insurance		39,374	
Medical Claims		359,718	
Vehicle and Equipment Insurance		8,805	
In Service/Staff Development		1,900	
Communication Equipment		6,933	
Data Processing Equipment		11,580	
Law Enforcement Equipment		10,931	
Motor Vehicles		26,006	
Total Jail			\$ 6,384,612
Correctional Incentive Program Improvements			
Supervisor/Director	\$	53,009	
Social Security		3,259	
Pensions		2,080	
Life Insurance		66	
Medical Insurance		5,268	
Dental Insurance		296	
Disability Insurance		219	
Unemployment Compensation		28	
Employer Medicare		762	
Other Supplies and Materials		9,302	
In Service/Staff Development		478	
Total Correctional Incentive Program Improvements			74,767
Commissary			
Other Supplies and Materials	\$	4,001	
Other Charges	Ψ	4,589	
Maintenance Equipment		4,838	
Other Equipment		1,140	
Total Commissary		1,170	14,568
Total Collinissary			14,500
Civil Defense	ф	0 5 5 1 0	
County Official/Administrative Officer	\$	35,513	
Assistant(s)		45,143	
Part-time Personnel		$15,\!274$	

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

General Fund (Cont.)			
Public Safety (Cont.)			
Civil Defense (Cont.)			
Overtime Pay	\$	2,178	
Social Security	Ψ	5,944	
Pensions		1,916	
Life Insurance		66	
Medical Insurance		5,268	
Dental Insurance		$\frac{5,208}{297}$	
Disability Insurance		261	
Unemployment Compensation		114	
Employer Medicare		1,390	
Communication		6,943	
Contributions		524,144	
Maintenance and Repair Services - Equipment		4,292	
Maintenance and Repair Services - Vehicles		6,627	
Rentals		4,100	
Travel		1,085	
Other Contracted Services		5,000	
Gasoline		8,619	
Office Supplies		675	
Tires and Tubes		6,928	
Uniforms		4,701	
Utilities		658	
Other Supplies and Materials		47,568	
Building and Contents Insurance		2,500	
Vehicle and Equipment Insurance		10,000	
In Service/Staff Development		1,720	
Other Charges		19,146	
Communication Equipment		8,586	
Office Equipment		4,455	
Other Capital Outlay		51,200	
Total Civil Defense			\$ 832,311
Rescue Squad			
Contributions	\$	27,500	
Total Rescue Squad			27,500
			.,
Other Emergency Management			
Dispatchers/Radio Operators	\$	429,211	
Overtime Pay	Ψ	86,126	
Social Security		35,858	
Pensions		22,125	
Life Insurance		862	
Medical Insurance		110,732	
Dental Insurance		4,916	
Disability Insurance		1,916	
Unemployment Compensation		452	
Employer Medicare		8,386	
Communication		826	

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

General Fund (Cont.)				
Public Safety (Cont.)				
Other Emergency Management (Cont.)				
Contracts with Government Agencies	\$	2,240		
Contracts with Private Agencies	Ψ	3,550		
Medical and Dental Services		960		
Travel		293		
Duplicating Supplies		326		
Uniforms		2,995		
		*		
In Service/Staff Development		40	\$	711 014
Total Other Emergency Management			Φ	711,814
County Coroner/Medical Examiner				
Other Contracted Services	\$	400,000		
Total County Coroner/Medical Examiner				400,000
Oth on Dublic Cafeton				
Other Public Safety	Ф	F1 001		
Supervisor/Director	\$	51,931		
Mechanic(s)		119,885		
Clerical Personnel		4,507		
Part-time Personnel		5,490		
Other Salaries and Wages		29,023		
Social Security		12,110		
Pensions		8,305		
Life Insurance		379		
Medical Insurance		45,018		
Dental Insurance		1,723		
Disability Insurance		926		
Unemployment Compensation		158		
Employer Medicare		2,832		
Communication		4,516		
Dues and Memberships		1,364		
Maintenance and Repair Services - Vehicles		4,182		
Rentals		20,700		
Towing Services		3,780		
Travel		100		
Other Contracted Services		6,099		
Garage Supplies		14,759		
Gasoline		4,664		
Lubricants		8,941		
Office Supplies		1,146		
Small Tools		2,551		
Tires and Tubes		3,314		
Uniforms		4,408		
Utilities		13,360		
Vehicle Parts		46,481		
Other Supplies and Materials		1,795		
Vehicle and Equipment Insurance		1,443		
In Service/Staff Development				
•		$\frac{445}{7020}$		
Maintenance Equipment		7,930		494 905
Total Other Public Safety				434,265

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

General Fund (Cont.) Public Health and Welfare				
<u>Local Health Center</u> Medical Personnel	\$	4.079		
Clerical Personnel	φ	4,078		
Other Salaries and Wages		34,847		
9		17,135		
Social Security		3,313		
Pensions		1,765		
Life Insurance		122		
Medical Insurance		12,141		
Dental Insurance		630		
Disability Insurance		193		
Unemployment Compensation		80		
Employer Medicare		775		
Communication		4,682		
Dues and Memberships		385		
Laundry Service		1,537		
Maintenance and Repair Services - Buildings		2,497		
Maintenance and Repair Services - Equipment		115		
Postal Charges		500		
Printing, Stationery, and Forms		425		
Rentals		567		
Travel		25		
Disposal Fees		945		
Other Contracted Services		2,653		
Electricity		31,431		
Natural Gas		124		
Office Supplies		6,816		
Uniforms		168		
Other Supplies and Materials		5,115		
Building and Contents Insurance		2,400		
Liability Insurance		1,000		
Other Charges		5,304		
Building Improvements		3,697		
Furniture and Fixtures		1,966		
Heating and Air Conditioning Equipment		5,000		
Maintenance Equipment		4,696	Φ.	1
Total Local Health Center			\$	157,127
Rabies and Animal Control				
Supervisor/Director	\$	48,024		
Part-time Personnel		26,817		
Other Salaries and Wages		91,380		
Social Security		10,007		
Pensions		4,909		
Life Insurance		243		
Medical Insurance		15,358		
Dental Insurance		814		
Disability Insurance		514		
Unemployment Compensation		224		

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Rabies and Animal Control (Cont.)			
Employer Medicare	\$ 2,340		
Communication	4,534		
Dues and Memberships	370		
Licenses	4,261		
Maintenance and Repair Services - Vehicles	1,500		
Printing, Stationery, and Forms	880		
Travel	906		
Other Contracted Services	49,386		
Animal Food and Supplies	2,417		
Gasoline	11,500		
Office Supplies	160		
Tires and Tubes	529		
Uniforms	261		
Other Supplies and Materials	2,018		
Vehicle and Equipment Insurance	1,500		
In Service/Staff Development	3,236		
Total Rabies and Animal Control	 5,250	\$	284,088
Total Rabies and Ammai Control		Φ	204,000
Dental Health Program			
Medical Personnel	\$ 276,841		
Social Security	15,819		
Pensions	8,846		
Life Insurance	300		
Medical Insurance	53,161		
Dental Insurance	1,999		
Disability Insurance	845		
Unemployment Compensation	171		
Employer Medicare	3,700		
Communication	53		
Maintenance Agreements	2,388		
Maintenance and Repair Services - Equipment	4,858		
Maintenance and Repair Services - Equipment Maintenance and Repair Services - Vehicles	196		
•			
Postal Charges	166		
Printing, Stationery, and Forms	1,650		
Travel	64		
Disposal Fees	54		
Other Contracted Services	909		
Drugs and Medical Supplies	722		
Gasoline	29		
Office Supplies	1,576		
Other Supplies and Materials	15,497		
Liability Insurance	4,039		
In Service/Staff Development	127		
Other Charges	2,041		
Data Processing Equipment	1,239		
Health Equipment	 1,846		
Total Dental Health Program			399,136

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

General Fund (Cont.)				
Public Health and Welfare (Cont.)				
Other Local Health Services				
Medical Personnel	\$	119,418		
Clerical Personnel	Ψ	33,768		
Social Security		8,431		
Pensions		3,429		
Life Insurance		366		
Medical Insurance		40,369		
Dental Insurance		1,606		
Disability Insurance		384		
Unemployment Compensation		298		
Employer Medicare		1,972		
Travel		1,512		
Liability Insurance		1,000		
Workers' Compensation Insurance		3,000		
Total Other Local Health Services	-	5,000	\$	215,551
Total Other Local Health Services			Φ	210,001
Appropriation to State				
Contracts with Other Public Agencies	\$	123,486		
Total Appropriation to State				123,486
Social, Cultural, and Recreational Services				
Senior Citizens Assistance				
Supervisor/Director	\$	48,024		
Part-time Personnel	т	20,733		
Social Security		4,256		
Pensions		1,957		
Life Insurance		78		
Dental Insurance		292		
Disability Insurance		219		
Unemployment Compensation		96		
Employer Medicare		995		
Communication		5,466		
Maintenance and Repair Services - Buildings		2,435		
Travel		435		
Disposal Fees		945		
Other Contracted Services		11,666		
Electricity		10,890		
Gasoline		707		
Natural Gas		2,922		
Water and Sewer		568		
Other Supplies and Materials				
11		9,485		
Communication Equipment Total Senior Citizens Assistance		3,378		125,547
Parks and Fair Boards	æ	9 000		
Contributions Total Parks and Fair Pands	\$	3,000		9 000
Total Parks and Fair Boards				3,000

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

General Fund (Cont.)			
Agriculture and Natural Resources			
Agricultural Extension Service			
Dues and Memberships	\$ 660		
Postal Charges	624		
Travel	1,971		
Other Contracted Services	165,676		
Office Supplies	984		
Other Supplies and Materials	744		
In Service/Staff Development	646		
Data Processing Equipment	3,641		
Total Agricultural Extension Service	 0,041	\$	174,946
Total rightcultural Extension pervice		Ψ	114,040
Soil Conservation			
Secretary(ies)	\$ 34,206		
Social Security	2,102		
Pensions	1,012		
Life Insurance	66		
Disability Insurance	109		
Unemployment Compensation	30		
Employer Medicare	492		
Total Soil Conservation	 		38,017
			,
Storm Water Management			
Maintenance Agreements	\$ 3,460		
Other Contracted Services	21,766		
Other Supplies and Materials	286		
Total Storm Water Management	 		25,512
<u> </u>			
Other Operations			
<u>Industrial Development</u>			
Contributions	\$ 176,072		
Total Industrial Development	 		176,072
Veterans' Services			
County Official/Administrative Officer	\$ 56,571		
Assistant(s)	19,544		
Social Security	4,585		
Pensions	3,063		
Life Insurance	156		
Medical Insurance	5,268		
Dental Insurance	868		
Disability Insurance	336		
Unemployment Compensation	55		
Employer Medicare	1,072		
Advertising	230		
Communication	521		
Maintenance Agreements	449		
Postal Charges	129		
Printing, Stationery, and Forms	340		
,, , and _ or inc	3.10		

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

General Fund (Cont.) Other Operations (Cont.) Veterans' Services (Cont.) Rentals Travel Other Contracted Services Office Supplies Total Veterans' Services	\$ 459 1,988 3,500 1,342	\$ 100,476	
Other Charges Contributions Postal Charges Building and Contents Insurance Liability Insurance Trustee's Commission Total Other Charges	\$ 11,000 481 5,100 118,000 371,598	506,179	
COVID-19 Grant #2 Other Charges Total COVID-19 Grant #2	\$ 20,227	20,227	
Miscellaneous County Official/Administrative Officer Social Security Pensions Disability Insurance Unemployment Compensation Employer Medicare Communication Dues and Memberships Total Miscellaneous Total General Fund	\$ 9,618 577 405 46 3 135 195,378 12,073	218,235	\$ 30,163,102
Public Library Fund Social, Cultural, and Recreational Services Libraries Librarians Part-time Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Communication Data Processing Services Dues and Memberships	\$ 275,316 93,783 21,464 10,022 574 84,488 3,933 1,107 581 5,020 16,310 5,050 195		

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

Public Library Fund (Cont.) Social, Cultural, and Recreational Services (Cont.)						
Libraries (Cont.)						
Maintenance Agreements	\$	1,863				
Maintenance and Repair Services - Buildings	Ψ	3,522				
Maintenance and Repair Services - Equipment		$\frac{5,522}{95}$				
• • • • • • • • • • • • • • • • • • • •						
Pest Control		240				
Postal Charges		412				
Travel		508				
Custodial Supplies		1,105				
Library Books/Media		45,061				
Office Supplies		2,509				
Periodicals		3,144				
Utilities		24,904				
Other Supplies and Materials		9,539				
Trustee's Commission		10,893				
Workers' Compensation Insurance		1,116				
In Service/Staff Development		16				
Data Processing Equipment		18,260				
Furniture and Fixtures		13,447				
Other Equipment		9,624				
Total Libraries		-,	\$	664,101		
10001 21010100			Ψ	001,101		
Total Public Library Fund					\$ 664,101	
Solid Waste/Sanitation Fund Public Health and Welfare						
Sanitation Management						
Supervisor/Director	\$	43,965				
Laborers	,	43,512				
Social Security		4,874				
Pensions		3,508				
Life Insurance		189				
Medical Insurance		28,081				
Dental Insurance		1,108				
Disability Insurance		389				
		65				
Unemployment Compensation						
Employer Medicare		1,140				
Advertising		1,630				
Communication		870				
Maintenance and Repair Services - Vehicles		3,000				
Other Contracted Services		198				
Other Contracted Services Gasoline		198 2,931				
Other Contracted Services Gasoline Trustee's Commission		198 2,931 30,285				
Other Contracted Services Gasoline Trustee's Commission Vehicle and Equipment Insurance		198 2,931 30,285 1,500				
Other Contracted Services Gasoline Trustee's Commission		198 2,931 30,285				
Other Contracted Services Gasoline Trustee's Commission Vehicle and Equipment Insurance		198 2,931 30,285 1,500	\$	169,737		
Other Contracted Services Gasoline Trustee's Commission Vehicle and Equipment Insurance Workers' Compensation Insurance		198 2,931 30,285 1,500	\$	169,737		
Other Contracted Services Gasoline Trustee's Commission Vehicle and Equipment Insurance Workers' Compensation Insurance Total Sanitation Management	\$	198 2,931 30,285 1,500	\$	169,737		

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

Total Solid Waste/Sanitation Fund

ublic Health and Welfare (Cont.)		
Convenience Centers (Cont.)		
Maintenance and Repair Services - Buildings	\$ 851	
Rentals	10,962	
Other Contracted Services	635,218	
Crushed Stone	333	
Electricity	7,423	
General Construction Materials	750	
Water and Sewer	1,738	
Fencing	1,325	
Other Supplies and Materials	7,386	
Solid Waste Equipment	1,180	
Total Convenience Centers		\$ 670,666
Other Waste Collection		
Supervisor/Director	\$ 2,745	
Deputy(ies)	8,523	
Social Security	634	
Pensions	436	
Life Insurance	16	
Medical Insurance	1,280	
Dental Insurance	71	
Disability Insurance	50	
Unemployment Compensation	10	
Employer Medicare	147	
Maintenance and Repair Services - Vehicles	2,000	
Travel	477	
Other Contracted Services	15,375	
Gasoline	3,144	
Instructional Supplies and Materials	1,436	
Uniforms	144	
Other Supplies and Materials	781	
Vehicle and Equipment Insurance	1,700	
Total Other Waste Collection		38,969
Recycling Center		
Contracts with Private Agencies	\$ 25,320	
Total Recycling Center		25,320
Landfill Operation and Maintenance		
Contracts with Private Agencies	\$ 803,100	
Contributions	7,470	
Total Landfill Operation and Maintenance		810,570
Other Waste Disposal		
Contracts with Private Agencies	\$ 104,345	
Total Other Waste Disposal	<u> </u>	104,345

(Continued)

1,819,607

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

Ambulance Service Fund		
Public Health and Welfare		
Ambulance/Emergency Medical Services		
Supervisor/Director	\$	74,936
Accountants/Bookkeepers	,	147,102
Medical Personnel		2,460,297
Part-time Personnel		76,594
Overtime Pay		939,236
Social Security		219,238
Pensions		127,159
Life Insurance		4,774
Medical Insurance		490,061
Dental Insurance		25,039
Disability Insurance		9,822
Unemployment Compensation		2,758
Employer Medicare		51,273
Communication		32,319
Contracts with Government Agencies		30,508
Data Processing Services		3,595
Dues and Memberships		905
Laundry Service		55,733
Maintenance Agreements		19,982
Maintenance and Repair Services - Buildings		9,969
Maintenance and Repair Services - Equipment		2,418
Maintenance and Repair Services - Vehicles		83,047
Pest Control		1,260
Postal Charges		394
Printing, Stationery, and Forms		483
Rentals		26,400
Travel		3,450
Tuition		5,950
Disposal Fees		1,890
Other Contracted Services		424,811
Custodial Supplies		10,980
Drugs and Medical Supplies		228,141
Duplicating Supplies		348
Gasoline		199,988
Natural Gas		7,791
Office Supplies		2,420
Tires and Tubes		20,030
Uniforms		39,546
Utilities		30,659
Vehicle Parts		36,341
Other Supplies and Materials		7,878
Building and Contents Insurance		
Liability Insurance		5,000 $22,612$
Trustee's Commission		61,388
Vehicle and Equipment Insurance		11,500
Workers' Compensation Insurance		180,000
workers compensation insurance		100,000

In Service/Staff Development

(Continued)

29,435

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

Ambulance Service Fund (Cont.) Public Health and Welfare (Cont.) Ambulance/Emergency Medical Services (Cont.) Communication Equipment Data Processing Equipment Furniture and Fixtures Motor Vehicles Other Equipment Total Ambulance/Emergency Medical Services Total Ambulance Service Fund	\$ 4,022 5,495 3,315 3,115 225,360	\$ 6,466,76	7
Total Ambulance bervice Fund			φ 0,400,707
Special Purpose Fund Other Operations American Rescue Plan Act Grant #6 Other Salaries and Wages Social Security Pensions Employer Medicare Law Enforcement Equipment Total American Rescue Plan Act Grant #6	\$ 626,946 38,871 24,933 9,091 135,000	<u>\$ 834,84</u>	<u>1</u>
Total Special Purpose Fund			834,841
Drug Control Fund Public Safety Drug Enforcement			
Communication Contracts with Private Agencies Dues and Memberships Towing Services Travel Veterinary Services Animal Food and Supplies Gasoline Law Enforcement Supplies Uniforms Other Supplies and Materials Trustee's Commission Vehicle and Equipment Insurance In Service/Staff Development Other Charges Total Drug Enforcement	\$ 8,443 15,540 500 425 2,060 2,086 2,049 371 575 2,386 382 325 3,000 595 1,434	\$ 40,17	
Total Drug Control Fund			40,171
Other General Government Special Revenue Fund Social, Cultural, and Recreational Services Other Social, Cultural, and Recreational Audiovisual Personnel	\$ 46,283		

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

er General Government Special Revenue Fund (Cont.)				
ocial, Cultural, and Recreational Services (Cont.)				
Other Social, Cultural, and Recreational (Cont.)				
Clerical Personnel	\$	3,012		
Part-time Personnel	φ	28,524		
Other Salaries and Wages		10,003		
9		5,115		
Social Security Pensions		1,862		
		*		
Life Insurance		78		
Medical Insurance		15,720		
Dental Insurance		571		
Disability Insurance		209		
Unemployment Compensation		159		
Employer Medicare		1,197		
Communication		505		
Other Contracted Services		11,355		
Gasoline		553		
Other Supplies and Materials		22,651		
Trustee's Commission		1,467		
Workers' Compensation Insurance		132		
Data Processing Equipment		22,956		
Total Other Social, Cultural, and Recreational			\$ 172,352	
al Other General Government Special Revenue Fund				\$ 172,
al Other General Government Special Revenue Fund er Special Revenue Fund bther Operations				\$ 172,3
er Special Revenue Fund Other Operations Tourism	Ф	K 0 F 01		\$ 172,5
er Special Revenue Fund or Special Revenue Fund other Operations Tourism Supervisor/Director	\$	59,701		\$ 172,8
al Other General Government Special Revenue Fund er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel	\$	48,972		\$ 172,8
er Special Revenue Fund er Special Revenue Fund other Operations Tourism Supervisor/Director Clerical Personnel Social Security	\$	$48,972 \\ 6,226$		\$ 172,
er Special Revenue Fund er Special Revenue Fund other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions	\$	48,972 6,226 3,497		\$ 172,
er Special Revenue Fund er Special Revenue Fund ether Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance	\$	48,972 6,226 3,497 130		\$ 172,
er Special Revenue Fund er Special Revenue Fund ther Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance	\$	48,972 6,226 3,497 130 15,720		\$ 172,
er Special Revenue Fund er Special Revenue Fund other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance	\$	48,972 6,226 3,497 130 15,720 571		\$ 172,;
er Special Revenue Fund ther Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance	\$	48,972 6,226 3,497 130 15,720 571 381		\$ 172,;
er Special Revenue Fund ther Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation	\$	48,972 6,226 3,497 130 15,720 571 381 117		\$ 172,;
er Special Revenue Fund ther Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456		\$ 172,;
er Special Revenue Fund bther Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102		\$ 172,
al Other General Government Special Revenue Fund er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181		\$ 172,
al Other General Government Special Revenue Fund er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874		\$ 172,
al Other General Government Special Revenue Fund er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000		\$ 172,
er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships Maintenance and Repair Services - Buildings	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000 4,932		\$ 172,
er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships Maintenance and Repair Services - Buildings Maintenance and Repair Services - Vehicles	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000 4,932 328		\$ 172,
er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships Maintenance and Repair Services - Buildings Maintenance and Repair Services - Vehicles Postal Charges	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000 4,932 328 553		\$ 172,
al Other General Government Special Revenue Fund er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships Maintenance and Repair Services - Buildings Maintenance and Repair Services - Vehicles Postal Charges Printing, Stationery, and Forms	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000 4,932 328 553 825		\$ 172,8
er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships Maintenance and Repair Services - Buildings Maintenance and Repair Services - Vehicles Postal Charges Printing, Stationery, and Forms Rentals	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000 4,932 328 553 825 1,181		\$ 172,8
er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships Maintenance and Repair Services - Buildings Maintenance and Repair Services - Vehicles Postal Charges Printing, Stationery, and Forms Rentals Travel	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000 4,932 328 553 825 1,181 1,244		\$ 172,3
er Special Revenue Fund Other Operations Tourism Supervisor/Director Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare Advertising Communication Contributions Dues and Memberships Maintenance and Repair Services - Buildings Maintenance and Repair Services - Vehicles Postal Charges Printing, Stationery, and Forms Rentals	\$	48,972 6,226 3,497 130 15,720 571 381 117 1,456 364,102 4,181 58,874 2,000 4,932 328 553 825 1,181		\$ 172,3

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

Other Special Revenue Fund (Cont.) Other Operations (Cont.) Tourism (Cont.) Office Supplies Uniforms Utilities Other Supplies and Materials Building and Contents Insurance Liability Insurance Trustee's Commission Workers' Compensation Insurance In Service/Staff Development Data Processing Equipment Other Construction Other Capital Outlay Total Tourism	\$	1,415 500 3,652 558 750 911 5,894 259 540 956 5,500 33,443	\$ 633,719	
Total Other Special Revenue Fund				\$ 633,719
Constitutional Officers - Fees Fund Finance County Clerk's Office Constitutional Officers' Operating Expenses Total County Clerk's Office	<u>\$</u>	63	\$ 63	
Administration of Justice Chancery Court Constitutional Officers' Operating Expenses Total Chancery Court	\$	471_	471	
Public Safety Sheriff's Department Constitutional Officers' Operating Expenses Total Sheriff's Department Total Constitutional Officers - Fees Fund	<u>\$</u>	151	 151	685
Highway/Public Works Fund Highways Administration County Official/Administrative Officer Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Dental Insurance Disability Insurance Unemployment Compensation Employer Medicare	\$	105,845 79,352 10,551 6,181 88 18,642 868 213 68 2,584		

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

Highway/Public Works Fund (Cont.)				
Highways (Cont.)				
Administration (Cont.)				
Dues and Memberships	\$	4,269		
Legal Notices, Recording, and Court Costs		35		
Maintenance and Repair Services - Equipment		1,406		
Pest Control		240		
Postal Charges		116		
Disposal Fees		473		
Other Contracted Services		1,840		
Office Supplies		2,350		
In Service/Staff Development		150		
Office Equipment		822		
		022	\$	996 009
Total Administration			Ф	236,093
Highway and Bridge Maintenance				
Foremen	\$	41,240		
Equipment Operators		103,799		
Truck Drivers		120,937		
Laborers		418,707		
Overtime Pay		63,987		
Social Security		43,015		
Pensions		29,061		
Life Insurance		1,606		
Medical Insurance		117,687		
Dental Insurance		7,403		
Disability Insurance		2,921		
Unemployment Compensation		579		
Employer Medicare		10,286		
Contracts with Private Agencies				
9		275		
Engineering Services		1,440		
Rentals		1,394		
Other Contracted Services		93,551		
Asphalt		3,069,424		
Crushed Stone		124,785		
Custodial Supplies		665		
Other Road Materials		5,211		
Pipe - Metal		56,560		
Road Signs		12,544		
Uniforms		4,620		
Other Supplies and Materials		317		
Total Highway and Bridge Maintenance				4,332,014
Operation and Maintenance of Equipment				
Mechanic(s)	\$	38,761		
Nightwatchmen	т	40,290		
Overtime Pay		6,780		
Social Security		4,837		
Pensions		3,375		
Life Insurance		5,575 156		
THE HISHIGHCE		190		

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

Highway/Public Works Fund (Cont.) Highways (Cont.)				
Operation and Maintenance of Equipment (Cont.)				
Medical Insurance	\$	17,037		
Dental Insurance		942		
Disability Insurance		337		
Unemployment Compensation		43		
Employer Medicare		1,131		
Maintenance and Repair Services - Equipment		39,068		
Other Contracted Services		630		
Equipment and Machinery Parts		172,227		
Garage Supplies		572		
Gasoline		272,188		
Lubricants		3,869		
Tires and Tubes		33,285		
Other Supplies and Materials		37,121		
Other Charges		1,837		
Communication Equipment		359		
Total Operation and Maintenance of Equipment			\$ 674,845	
Other Charges				
Communication	\$	1,787		
Electricity		9,245		
Natural Gas		9,200		
Water and Sewer		507		
Building and Contents Insurance		1,000		
Liability Insurance		58,600		
Trustee's Commission		51,740		
Vehicle and Equipment Insurance		50,000		
Workers' Compensation Insurance		76,944		
Total Other Charges		10,011	259,023	
0.710.4				
Capital Outlay	Φ.	000 000		
Highway Equipment	\$	323,338		
Total Capital Outlay			 323,338	
Total Highway/Public Works Fund				\$ 5,825,313
General Debt Service Fund				
Principal on Debt				
General Government				
Principal on Bonds	\$	920,000		
Principal on Notes	*	683,000		
Principal on Other Loans		784,000		
Total General Government			\$ 2,387,000	
Interest on Debt				
General Government Interest on Bonds	d•	754 150		
Interest on Bonds Interest on Notes	\$	754,159		
interest on Notes		11,720		

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

General Debt Service Fund (Cont.) Interest on Debt (Cont.) General Government (Cont.) Interest on Other Loans	æ	867		
Total General Government	\$	007	\$ 766,746	
Other Debt Service General Government Fiscal Agent Charges Trustee's Commission Total General Government	\$	4,319 38,520	42,839	
Total General Debt Service Fund				\$ 3,196,585
Rural Debt Service Fund Principal on Debt Education Principal on Bonds Principal on Notes Principal on Leases Principal on Other Loans	\$	1,000,000 58,650 99,432 200,000		
Total Education			\$ 1,358,082	
Interest on Debt Education Interest on Bonds Interest on Leases Interest on Other Loans Total Education	\$	454,738 28,374 81,255	564,367	
Other Debt Service Education Fiscal Agent Charges Trustee's Commission Total Education	\$	1,500 4,203	5,703	
Total Rural Debt Service Fund				1,928,152
Education Debt Service Fund Principal on Debt Education Principal on Bonds Principal on Other Loans Total Education	\$	965,000 225,000	\$ 1,190,000	1,020,102
Interest on Debt Education Interest on Bonds Interest on Other Loans Total Education	\$	612,106 100,650	712,756	

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

Education Debt Service Fund (Cont.)			
Other Debt Service			
<u>Education</u>			
Fiscal Agent Charges	\$ 1,500		
Trustee's Commission	37,239		
Total Education	 	\$ 38,739	
Total Education Debt Service Fund			\$ 1,941,495
General Capital Projects Fund			
Capital Projects			
General Administration Projects			
Trustee's Commission	\$ 12,443		
Building Improvements	136,346		
Other Capital Outlay	 90,352		
Total General Administration Projects		\$ 239,141	
Other General Government Projects			
Site Development	\$ 26,700		
Other Construction	725,016		
Total Other General Government Projects	 	 751,716	
Total General Capital Projects Fund			 990,857
Total Governmental Funds - Primary Government			\$ 54,677,747

General Purpose School Fund					
Instruction					
Regular Instruction Program					
Teachers	\$	17,629,364			
Career Ladder Program	φ	40,500			
Homebound Teachers		54,000			
Educational Assistants					
		756,801			
Custodial Personnel		15,713			
Bonus Payments		259,157			
Social Security		1,139,510			
Pensions		1,707,576			
Life Insurance		22,684			
Medical Insurance		2,098,506			
Local Retirement		63,980			
Employer Medicare		265,768			
Payments to Retirees		90,285			
Termination Benefits		33,151			
Rentals		55,407			
Other Contracted Services		566,096			
Instructional Supplies and Materials		773,664			
Textbooks - Bound		282,860			
Other Supplies and Materials		47,589			
Other Charges		19,360			
Regular Instruction Equipment		17,906			
Total Regular Instruction Program		17,500	\$	25,939,877	
Total Regular Histruction Frogram			φ	20,909,011	
Alternative Instruction Program					
Supervisor/Director	\$	4,224			
Teachers		189,271			
Medical Personnel		10,920			
Educational Assistants		39,600			
Cafeteria Personnel		3,418			
Social Security		14,721			
Pensions		13,804			
		,			
Employer Medicare		3,559			
Contracts with Private Agencies		13,865			
Travel		37			
Instructional Supplies and Materials		43,470			
Other Charges		1,400			
Total Alternative Instruction Program				338,289	
a					
Special Education Program					
Teachers	\$	3,312,186			
Career Ladder Program		15,500			
Homebound Teachers		20,988			
Educational Assistants		1,062,914			
Speech Pathologist		501,549			
Social Security		283,172			
Pensions					
1 ensions		360,342			

General Purpose School Fund (Cont.) Instruction (Cont.) Special Education Program (Cont.) Life Insurance Medical Insurance Employer Medicare Payments to Retirees Other Contracted Services Instructional Supplies and Materials Other Supplies and Materials Special Education Equipment Total Special Education Program	\$ 7,200 560,872 66,602 27,962 25,682 33,154 5,408 900	\$	6,284,431
Career and Technical Education Program Teachers Career Ladder Program Clerical Personnel Social Security Pensions Life Insurance Medical Insurance Employer Medicare Payments to Retirees Maintenance and Repair Services - Equipment Instructional Supplies and Materials Other Supplies and Materials Vocational Instruction Equipment	\$ 2,066,364 3,500 62,682 118,646 171,673 2,269 285,417 28,344 8,585 17,514 54,713 1,233 76,207	Ψ	0,204,401
Student Body Education Program Supervisor/Director Teachers Clerical Personnel Educational Assistants Other Salaries and Wages Social Security Pensions Employer Medicare Travel Instructional Supplies and Materials Total Student Body Education Program	\$ 18,772 212,989 9,300 70,327 128,633 24,943 30,326 6,111 1,229 1,211		2,897,147 503,841
Support Services Attendance Supervisor/Director Clerical Personnel Other Salaries and Wages Social Security Pensions	\$ 96,819 30,451 43,187 9,754 12,918		

Anderson County, Tennessee Schedule of Detailed Expenditures All Governmental Fund Types

<u>Discretely Presented Anderson County School Department (Cont.)</u>

General Purpose School Fund (Cont.) Support Services (Cont.) Attendance (Cont.) Life Insurance Medical Insurance Employer Medicare Travel Other Contracted Services Other Supplies and Materials In Service/Staff Development Other Equipment	\$	162 16,067 2,281 3,598 1,497 7,460 300 148	
Total Attendance			\$ 224,642
Health Services Supervisor/Director Medical Personnel Other Salaries and Wages Certified Substitute Teachers Social Security Pensions Life Insurance Medical Insurance Employer Medicare Communication Travel Drugs and Medical Supplies Other Supplies and Materials In Service/Staff Development Other Equipment	\$	83,799 24,222 1,290 12,702 6,263 4,141 1,076 59,657 1,621 505 12,738 29,000 63,574 2,735 1,799	305.122
Total Health Services			305,122
Other Student Support Career Ladder Program Guidance Personnel Social Workers Social Security Pensions Life Insurance Medical Insurance Employer Medicare Payments to Retirees Evaluation and Testing Total Other Student Support	1	2,000 03,413 208,316 77,740 09,095 1,023 29,409 18,181 12,491 26,047	1,687,715
Regular Instruction Program Supervisor/Director Career Ladder Program Librarians Other Salaries and Wages	. 4	224,123 6,000 172,826 .09,541	

Anderson County, Tennessee Schedule of Detailed Expenditures All Governmental Fund Types

<u>Discretely Presented Anderson County School Department (Cont.)</u>

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
Regular Instruction Program (Cont.)				
Social Security	\$	48,820		
Pensions		76,042		
Life Insurance		638		
Medical Insurance		90,106		
Employer Medicare		11,418		
Payments to Retirees		31,494		
Other Fringe Benefits		998		
Travel		10,280		
Library Books/Media		35,595		
Other Supplies and Materials		33,662		
In Service/Staff Development		29,602		
Total Regular Instruction Program		20,002	\$	1,181,145
Total Negalar Instruction i Togram			Ψ	1,101,140
Special Education Program				
Supervisor/Director	\$	90,682		
Career Ladder Program		1,600		
Psychological Personnel		266,401		
Medical Personnel		223,300		
Clerical Personnel		67,071		
Other Salaries and Wages		188,834		
Social Security		46,887		
Pensions		43,536		
Life Insurance		1,200		
Medical Insurance		111,410		
Employer Medicare		11,410		
Consultants		3,500		
Other Contracted Services		43,761		
Other Supplies and Materials		9,822		
In Service/Staff Development		7,136		
Total Special Education Program		7,130		1,116,550
Total Special Education Frogram				1,110,550
Career and Technical Education Program				
Supervisor/Director	\$	99,495		
Career Ladder Program		1,000		
Other Salaries and Wages		17,669		
Social Security		7,737		
Pensions		11,213		
Life Insurance		54		
Medical Insurance		5,986		
Employer Medicare		1,712		
Travel		62,407		
In Service/Staff Development		7,500		
Total Career and Technical Education Program	-	1,000		214,773
Total Carcol and Teenmeal Education Program				214,770
Technology				
Assistant(s)	\$	73,955		
11001000110(0)	Ψ	10,000		

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
<u>Technology (Cont.)</u>				
Supervisor/Director	\$	102,550		
Data Processing Personnel		72,174		
Secretary(ies)		54,059		
Other Salaries and Wages		453,573		
Other Per Diem and Fees		7,200		
Social Security		45,693		
Pensions		37,477		
Life Insurance		750		
Medical Insurance		90,767		
Employer Medicare		10,686		
Internet Connectivity		144,125		
Travel		3,553		
Other Contracted Services		200,858		
Other Supplies and Materials		170,930		
In Service/Staff Development		2,659		
Other Charges		116,988		
Administration Equipment		9,876		
Data Processing Equipment		59,309		
Total Technology	·		\$	1,657,182
			·	, ,
Other Programs				
On-behalf Payments to OPEB	\$	150,546		
Total Other Programs				$150,\!546$
Board of Education				
Secretary to Board	\$	6,121		
Board and Committee Members Fees		58,100		
Social Security		3,027		
Pensions		1,405		
Life Insurance		444		
Unemployment Compensation		15,766		
Employer Medicare		917		
Audit Services		29,800		
Contributions		25,000		
Dues and Memberships		5,700		
Legal Services		19,948		
Travel		8,935		
Other Contracted Services		20,664		
Other Supplies and Materials		1,326		
Building and Contents Insurance		4,534		
Liability Insurance		510,202		
Trustee's Commission		510,202 $552,529$		
Workers' Compensation Insurance		239,691		
Other Charges		16,322		
Total Board of Education		10,044		1,520,431
Total Doard of Education				1,040,451

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
Director of Schools				
County Official/Administrative Officer	\$	175,000		
Assistant(s)	,	131,250		
Career Ladder Program		3,000		
Secretary(ies)		43,059		
Other Per Diem and Fees		9,600		
Social Security		19,789		
Pensions		34,000		
Life Insurance		150		
Medical Insurance		21,219		
Employer Medicare		5,073		
Other Fringe Benefits		10,000		
Communication		64,596		
Dues and Memberships		3,797		
Travel		1,913		
Other Contracted Services		7,212		
		,		
Office Supplies Other Supplies and Materials		1,511		
		16,378		
Other Charges		2,267	Ф	7 40.014
Total Director of Schools			\$	549,814
Office of the Dringing				
Office of the Principal	\$	1 717 170		
Principals	Ф	1,717,179		
Career Ladder Program		4,000		
Assistant Principals		1,245,070		
Secretary(ies)		755,285		
Social Security		193,556		
Pensions		327,481		
Life Insurance		2,500		
Medical Insurance		342,959		
Employer Medicare		45,267		
Communication		35,734		
Travel		4,699		
In Service/Staff Development		4,910		
Total Office of the Principal				4,678,640
F: 10 :				
Fiscal Services	_			
Assistant(s)	\$	59,633		
Supervisor/Director		98,442		
Accountants/Bookkeepers		214,506		
Secretary(ies)		29,837		
Social Security		25,681		
Pensions		16,097		
Life Insurance		378		
Medical Insurance		44,435		
Employer Medicare		6,006		
Payments to Retirees		47,064		

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Fiscal Services (Cont.)			
Other Contracted Services	\$	23,165	
Office Supplies	•	3,807	
Other Supplies and Materials		3,231	
Administration Equipment		7,426	
Total Fiscal Services		<u> </u>	\$ 579,708
Human Services/Personnel			
Supervisor/Director	\$	54,059	
Social Security		3,352	
Pensions		2,162	
Life Insurance		54	
Employer Medicare		784	
Travel		269	
Other Contracted Services		40,025	
Office Supplies		1,457	
Other Supplies and Materials		150	
In Service/Staff Development		415	
Total Human Services/Personnel			102,727
Operation of Plant			
Supervisor/Director	\$	96,492	
Custodial Personnel		1,755,786	
Other Salaries and Wages		25,000	
Social Security		111,161	
Pensions		74,830	
Life Insurance		3,400	
Medical Insurance		320,244	
Employer Medicare		26,194	
Payments to Retirees		22,139	
Other Fringe Benefits		5,224	
Communication		21,049	
Maintenance and Repair Services - Vehicles		16,155	
Rentals		10,778	
Disposal Fees		83,492	
Other Contracted Services		176,015	
Custodial Supplies		321,385	
Electricity		1,134,694	
Natural Gas		221,630	
Water and Sewer		228,550	
Other Supplies and Materials		22,579	
Motor Vehicles		34,347	
Plant Operation Equipment		5,875	
Total Operation of Plant		_	4,717,019
Maintenance of Plant			
Supervisor/Director	\$	77,466	

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
Maintenance of Plant (Cont.)				
Secretary(ies)	\$	20,331		
Maintenance Personnel		536,755		
Social Security		35,906		
Pensions		24,574		
Life Insurance		898		
Medical Insurance		87,897		
Employer Medicare		8,595		
Maintenance and Repair Services - Buildings		31,387		
Maintenance and Repair Services - Equipment		47,029		
Internet Connectivity		125		
Other Contracted Services		109,290		
Custodial Supplies		43,562		
Gasoline		96,799		
Office Supplies		4,288		
* *				
Other Supplies and Materials		244,081	Ф	1 000 000
Total Maintenance of Plant			\$	1,368,983
Transportation				
Supervisor/Director	\$	9,231		
Clerical Personnel	*	35,520		
Other Salaries and Wages		53,272		
Social Security		4,984		
Pensions		4,489		
Employer Medicare		1,263		
Contracts with Vehicle Owners		3,359,318		
Other Contracted Services				
		4,610		
Other Supplies and Materials		3,894		9 470 501
Total Transportation				3,476,581
Central and Other				
Contracts with Government Agencies	\$	442,983		
Other Contracted Services		11,865		
Other Supplies and Materials		13,828		
In Service/Staff Development		2,352		
Administration Equipment		24,888		
Motor Vehicles		39,966		
Total Central and Other		30,000		535,882
Operation of Non-Instructional Services				
Community Services				
Other Salaries and Wages	\$	75,078		
Social Security		4,502		
Pensions		3,268		
Life Insurance		108		
Employer Medicare		1,053		
Travel		1,196		

General Purpose School Fund (Cont.) Operation of Non-Instructional Services (Cont.) Community Services (Cont.) Other Contracted Services Other Supplies and Materials In Service/Staff Development Total Community Services	\$	1,460 14,286 144	\$ 101,095	
Capital Outlay				
Regular Capital Outlay				
Architects	\$	$145,\!377$		
Other Contracted Services		15,000		
Building Improvements		1,856,563		
Other Equipment		98,669		
Total Regular Capital Outlay			2,115,609	
Other Debt Service Education Debt Service Contribution to Primary Government Total Education	<u>\$</u>	1,000,000	 1,000,000	
Total General Purpose School Fund				\$ 63,247,749
School Federal Projects Fund Instruction Regular Instruction Program Teachers Educational Assistants Other Salaries and Wages Social Security Pensions Life Insurance Medical Insurance Unemployment Compensation Employer Medicare Other Fringe Benefits Other Contracted Services Instructional Supplies and Materials Software Regular Instruction Equipment Total Regular Instruction Program	\$	1,306,513 412,748 65,617 101,642 135,172 2,540 92,052 1,433 24,362 3,985 15,338 151,650 72,608 1,154,248	\$ 3,539,908	
Special Education Program Teachers Educational Assistants Other Salaries and Wages Social Security Pensions Life Insurance	\$	524,667 407,402 97,555 59,093 70,565 1,809		

School Federal Projects Fund (Cont.)				
<u>Instruction (Cont.)</u>				
Special Education Program (Cont.)				
Medical Insurance	\$	126,330		
Unemployment Compensation		2,756		
Employer Medicare		13,820		
Other Fringe Benefits		5,400		
Instructional Supplies and Materials		78,935		
Other Supplies and Materials		5,476		
Special Education Equipment		64,830		
Total Special Education Program	-	04,000	\$	1,458,638
Total Special Education Program			Ψ	1,450,050
Career and Technical Education Program				
Other Supplies and Materials	\$	15,000		
Other Charges		36,802		
Vocational Instruction Equipment		63,807		
Total Career and Technical Education Program		00,001		115,609
Total Career and Technical Education Frogram				110,003
Support Services				
Health Services				
Supervisor/Director	\$	79,600		
Medical Personnel	Ψ	776,449		
Bonus Payments		13,000		
Other Salaries and Wages		223,865		
Social Security		66,162		
Pensions				
		62,618		
Employer Medicare		15,315		
Travel		464		
Drugs and Medical Supplies		42,975		
Health Equipment		27,042		
Total Health Services				1,307,490
Other Student Support				
Clerical Personnel	\$	17,394		
	ф	*		
Other Salaries and Wages		4,931		
Social Security		1,221		
Pensions		948		
Employer Medicare		288		
Travel		23,063		
Other Supplies and Materials		12,355		
In Service/Staff Development		2,302		
Total Other Student Support				62,502
Demolos Isotometica Duesco				
Regular Instruction Program	ф	10, 010		
Supervisor/Director	\$	185,012		
Secretary(ies)		45,470		
Clerical Personnel		5,000		
Other Salaries and Wages		558,516		
Social Security		46,349		

Anderson County, Tennessee Schedule of Detailed Expenditures All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Regular Instruction Program (Cont.)			
Pensions	\$	74,225	
Life Insurance		586	
Medical Insurance		61,047	
Unemployment Compensation		405	
Employer Medicare		10,840	
Other Fringe Benefits		3,154	
Communication		986	
Postal Charges		499	
Printing, Stationery, and Forms		997	
Travel		30,257	
Other Supplies and Materials		34,660	
In Service/Staff Development		68,118	
Other Charges		1,798	
Total Regular Instruction Program	· <u> </u>	_	\$ 1,127,919
Special Education Program	Ф	<i>0</i> 1 100	
Clerical Personnel	\$	61,130	
Other Salaries and Wages		93,706	
Social Security		9,148	
Pensions		6,667	
Life Insurance		224	
Medical Insurance		8,888	
Unemployment Compensation		386	
Employer Medicare		2,139	
Other Fringe Benefits		780	
Travel		16,298	
Other Contracted Services		9,587	
In Service/Staff Development		23,414	
Other Equipment		13,422	
Total Special Education Program			245,789
Then enertation			
<u>Transportation</u> Other Salaries and Wages	\$	71,230	
Social Security	φ	4,357	
Pensions Pensions		$\frac{4,357}{1,979}$	
		,	
Employer Medicare		1,019 225	
Contracts with Private Agencies			
Contracts with Parents		186	
Maintenance and Repair Services - Vehicles		16,949	
Gasoline		24,769	
Tires and Tubes		1,931	
Transportation Equipment		62,004	104.040
Total Transportation			184,649

Total Central Cafeteria Fund

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

School Federal Projects Fund (Cont.) Capital Outlay Regular Capital Outlay Building Improvements Plant Operation Equipment Total Regular Capital Outlay	\$	748,106 680,855	\$ 1,428,961	
Total School Federal Projects Fund				\$ 9,471,465
Central Cafeteria Fund Operation of Non-Instructional Services Food Service				
Supervisor/Director	\$	94,649		
•	Ф			
Accountants/Bookkeepers		171,050		
Clerical Personnel		475,063		
Cafeteria Personnel		565,873		
Social Security		79,111		
Pensions		37,786		
Life Insurance		2,160		
Medical Insurance		128,291		
Unemployment Compensation		919		
Employer Medicare		18,501		
Payments to Retirees		34,998		
Termination Benefits		4,983		
Bank Charges		1,331		
Communication		6,085		
Dues and Memberships		2,117		
Licenses		2,510		
Maintenance and Repair Services - Equipment		33,354		
Maintenance and Repair Services - Vehicles		83		
Postal Charges		1,102		
Printing, Stationery, and Forms		998		
Travel		17,918		
Other Contracted Services		47,692		
Food Preparation Supplies		36,863		
Food Supplies		1,140,020		
Gasoline		600		
Office Supplies		5,100		
Uniforms		11,718		
Vehicle Parts		88		
USDA - Commodities		276,319		
Software		12,470		
Other Supplies and Materials		27,701		
Workers' Compensation Insurance		11,045		
In Service/Staff Development		12,786		
Data Processing Equipment		17,621		
Food Service Equipment		27,975		
Total Food Service			\$ 3,306,880	

(Continued)

3,306,880

Anderson County, Tennessee Schedule of Detailed Expenditures All Governmental Fund Types

Discretely Presented Anderson County School Department (Cont.)

Other Education Special Revenue Fund		
Operation of Non-Instructional Services		
Community Services		
Supervisor/Director	\$ 76,674	
Teachers	316,338	
Social Workers	2,730	
Medical Personnel	39,921	
Secretary(ies)	66,565	
Clerical Personnel	17,382	
Educational Assistants	1,638,197	
Other Salaries and Wages	87,049	
Social Security	130,873	
Pensions	93,199	
Life Insurance	4,079	
Medical Insurance	280,879	
Unemployment Compensation	1,317	
Employer Medicare	30,647	
Advertising	1,861	
Communication	21,024	
Contracts with Other School Systems	991,093	
Dues and Memberships	1,523	
Maintenance and Repair Services - Office Equipment	1,850	
Maintenance and Repair Services - Onice Equipment Maintenance and Repair Services - Vehicles	981	
Pest Control	720	
Postal Charges	187	
Rentals		
	7,800	
Travel	177	
Other Contracted Services	89,185	
Drugs and Medical Supplies	2,633	
Electricity	12,794	
Food Supplies	37,549	
Gasoline	3,668	
Instructional Supplies and Materials	28,979	
Natural Gas	2,474	
Office Supplies	3,156	
Other Supplies and Materials	139,800	
Building and Contents Insurance	2,209	
Vehicle and Equipment Insurance	5,250	
Workers' Compensation Insurance	12,200	
In Service/Staff Development	$34,\!549$	
Other Charges	20,094	
Building Improvements	67,119	
Data Processing Equipment	37,349	
Furniture and Fixtures	13,464	
Total Community Services		\$ 4,325,538
Early Childhood Education		
Supervisor/Director	\$ 13,531	
Teachers	263,056	

Other Education Special Revenue Fund (Cont.)						
Operation of Non-Instructional Services (Cont.)						
Early Childhood Education (Cont.)						
Medical Personnel	\$	9,980				
Secretary(ies)		6,847				
Clerical Personnel		18,665				
Educational Assistants		136,324				
Social Security		26,095				
Pensions		33,758				
Life Insurance		662				
Medical Insurance		51,463				
Employer Medicare		6,103				
Communication		2,682				
Maintenance and Repair Services - Office Equipment		834				
Other Contracted Services		2,599				
Natural Gas		3,132				
Office Supplies		484				
Other Supplies and Materials		15,708				
Other Charges		7,552				
Total Early Childhood Education			\$	599,475		
v			•	,		
Other Debt Service						
Education						
Debt Service Contribution to Primary Government	\$	127,806				
Total Education				127,806		
Total Other Education Special Revenue Fund Internal School Fund					\$	5,052,819
Operation of Non-Instructional Services						
Community Services						
Other Charges	\$	1,871,250				
Total Community Services			\$	1,871,250		
Total Internal School Fund				_		1,871,250
Education Capital Projects Fund						
Capital Outlay						
Regular Capital Outlay	Φ.	10.00				
Trustee's Commission	\$	18,825				
Building Improvements		936,324	_			
Total Regular Capital Outlay			\$	955,149		
Other Debt Service						
Education						
Debt Service Contribution to Primary Government	\$	5,996				
Total Education				5,996		
Total Education Capital Projects Fund						961,148
otal Governmental Funds - Anderson County School Departme					_	83,911,308

Anderson County, Tennessee Schedule of Detailed Additions, Deductions, and Changes in Net Position - City Custodial Funds For the Year Ended June 30, 2022

		Cities - Sales Tax		City School ADA - Clinton		City School ADA - Oak Ridge		Total
Additions								
Current Property Taxes	\$	0	\$	2,323,613	\$	10,679,163	\$	13,002,776
Trustee's Collections - Prior Year		0		6,283		46,850		53,133
Trustee's Collections - Bankruptcy		0		493		2,268		2,761
Circuit/Clerk and Master Collections -		0						
Prior Years		0		46,347		255,933		302,280
Interest and Penalty		0		30,630		139,593		170,223
Local Option Sales Tax		20,170,170		1,825,318		7,672,081		29,667,569
Cities - Local Option Sales Tax		0		0		810,808		810,808
Marriage Licenses		0		433		1,979		2,412
Total Additions	\$	20,170,170	\$	4,233,117	\$	19,608,675	\$	44,011,962
Deductions								
Remittance of Revenues Collected	\$	19,984,374	\$	4,166,888	\$	19,289,528	\$	43,440,790
Trustee's Commission	·	185,796	Ċ	66,229	·	319,147	·	571,172
Total Deductions	\$	20,170,170	\$	4,233,117	\$	19,608,675	\$	44,011,962
Excess of Additions Over (Under) Deductions	\$	0	\$	0	\$	0	\$	0
Net Position, July 1, 2021	_	0		0		0		0
Net Position, June 30, 2022	\$	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	285-291
Revenue Capacity:		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	6-10	292-296
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	297-301
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	302-303
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	304-306
Sources: Unless otherwise noted, the information in these schedules is		

Table 1

Anderson County, Tennessee Net Position by Component Last Ten Fiscal Years (accrual basis of accounting)

					Fiscal Year									
	_	2013		2014	2015		2016	2017		2018	2019	2020	2021	2022
Governmental Activities:														
Net Investment in Capital Assets Restricted for:	\$	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 \$	21,862,495
General Government		233,741		37,233	57,168		77,455	88,864		93,231	182,188	165,542	204,782	283,405
Finance		26,352		44,712	49,711		56,626	55,224		68,661	81,780	45,986	47,573	31,811
Administration of Justice		376,066		462,167	559,449		663,791	724,192		817,386	804,158	534,679	393,652	422,699
Public Safety		474,254		594,554	608,305		692,038	714,484		849,352	678,446	264,817	207,368	210,969
Public Health and Welfare		220,066		531,472	459,276		493,754	525,220		534,746	643,277	771,169	525,374	1,029,962
Social, Cultural, and Recreational Services		289,789		573,936	557,773		613,050	580,214		639,582	752,241	734,613	884,072	994,697
Highway/Public Works		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	5,017,268
Debt Service		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	40,363
Capital Projects		0		0	75,534 0		26,729 0	41,271 0		60,069	308,470	589,788	442,728	306,619
Pensions Other Purposes		0		0	1,017,993		1,235,085	0		1,414,834 0	3,179,973 0	3,413,650	3,117,750 0	8,948,552 0
Unrestricted		(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)	(14,094,057)
Offiestricted		(21,313,671)		(20,012,192)	(21,204,211)		(24,350,515)	(20,102,200)		(17,054,560)	(24,213,430)	(22,510,054)	(10,020,200)	(14,034,037)
Subtotal Governmental Activities Net Position	\$	(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 \$	25,054,783
Business-type Activities: (1)														
Net Investment in Capital Assets	\$	0	\$	0 \$	916,480	\$	687,200 \$	511,757	\$	0 \$	0 \$	0 \$	0 \$	0
Invested in Capital Assets		1,139,613		12,506,797	0		0	0		0	0	0	0	0
Other Purposes (2)		0		0	223,462		265,079	0		0	0	0	0	0
Unrestricted		1,119,672		194,526	225,838		(43,945)	47,853		0	0	0	0	0
Subtotal Business-type Activities Net Position	\$	2,259,285	\$	12,701,323 \$	1,365,780	\$	908,334 \$	559,610	\$	0 \$	0 \$	0 \$	0 \$	0
Primary Government:														
Net Investment in Capital Assets	\$	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 \$	21.862.495
Investment in Capital Assets	,	1,139,613	•	12,506,797	0	•	0	0	,	0	0	-	-	-
Restricted for:														
General Government		233,741		37,233	57,168		77,455	88,864		93,231	182,188	165,542	204,782	283,405
Finance		26,352		44,712	49,711		56,626	55,224		68,661	81,780	45,986	47,573	31,811
Administration of Justice		376,066		462,167	559,449		663,791	724,192		817,386	804,158	534,679	393,652	422,699
Public Safety		$474,\!254$		594,554	608,305		692,038	714,484		849,352	678,446	264,817	207,368	210,969
Public Health and Welfare		220,066		531,472	459,276		493,754	525,220		534,746	643,277	771,169	525,374	1,029,962
Social, Cultural, and Recreational Services		289,789		573,936	557,773		613,050	580,214		639,582	752,241	734,613	884,072	994,697
Highway/Public Works		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	5,017,268
Debt Service		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	40,363
Capital Projects		0		0	75,534		26,729	41,271		60,069	308,470	589,788	442,728	306,619
Pensions		0		0	1 241 455		1 500 164	0		1,414,834 0	3,179,973 0	3,413,650	3,117,750 0	8,948,552
Other Purposes Unrestricted		(20,800,199)		(28,377,666)	1,241,455		1,500,164 (24,994,260)	(20,134,415)		(17,054,986)	(24,279,458)	0 (22,518,034)	(13,529,299)	(14,094,057)
Unrestricted		(20,800,199)		(40,311,666)	(27,008,439)		(24,994,260)	(40,134,415)		(17,004,986)	(24,279,408)	(44,018,034)	(13,529,299)	(14,094,097)
Sub-Total Primary Government Net Position (3)	\$	1,124,664	\$	5,425,423 \$	(3,464,243)	\$	15,896 \$	2,964,173	\$	8,417,484 \$	3,694,232 \$	6,480,107 \$	18,640,027 \$	25,054,783

⁽¹⁾ 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.

⁽²⁾ 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.

Table 2

Anderson County, Tennessee
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

]	Fiscal Year						
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses											
Governmental Activities:											
General Government	\$	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 \$	7,044,697
Finance		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	3,128,175
Administration of Justice		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	3,304,519
Public Safety		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	14,839,019
Public Health and Welfare (1)		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	9,505,014
Social, Cultural, and Recreational Services		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	878,430
Agriculture and Natural Resources		191,813	209,714	209,378	228,116	246,231	247,912	238,149	227,895	241,506	236,994
Other Operations		1,428,085	0	0	0	0	0	0	0	0	0
Highways		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	5,698,212
Education		0	9,676,315	400,000	1,200,000	0	0	11,275,996	0	0	0
Interest on Long-term Debt		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	1,642,154
Other Debt Service		158,803	0	0	0	0	0	0	0	0	0
Total Governmental Activities Expenses	\$	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 \$	46,277,214
Total Governmental Heavines Emperates		σο, 101,000 ψ	12,100,020 \$	02,001,001 ψ	σο,100,112 ψ	σσ,σ11,211 ψ	10,200,011 ψ	02,110,102 ψ	10,110,100 ψ	10,102,001 ψ	10,211,211
Business-type Activities											
Ambulance Service (1)	s	5,629,430 \$	5,565,910 \$	5,477,030 \$	5,542,626 \$	5,577,294 \$	0 \$	0 \$	0 \$	0 \$	0
Total Business-type Activities Expenses	\$	5,629,430 \$	5,565,910 \$	5,477,030 \$	5,542,626 \$	5,577,294 \$	0 \$	0 \$	0 \$	0 \$	0
		σ,σ2σ,1σσ φ	σ,σσσ,στο φ	σ,111,000 φ	σ,σ12,σ2σ ψ	σ,σττ,2στ φ	υ ψ	υ ψ			
Total Primary Government Expenses	\$	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 \$	46,277,214
•	===										
Program Revenues											
Governmental Activities:											
Charges for Services:											
General Government	\$	1,113,133 \$	922,960 \$	902.897 \$	947,657 \$	992,532 \$	1,019,812 \$	957,355 \$	884,818 \$	1,014,629 \$	1,150,088
Finance		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	3,126,539
Administration of Justice		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	1,580,067
Public Safety		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	1,496,673
Public Health and Welfare (1)		617,232	687,545	702,688	778,187	782,134	6,543,431	6,201,036	5,703,033	6,306,424	6,129,479
Social, Cultural, and Recreational Services		143,668	269,892	281,406	296,552	315,728	338,362	437,252	630,961	684,681	704,111
Other Operations		0	0	0	0	0	0	0	0	004,001	0
Highways		383,810	363,280	273,039	165,728	152,463	202,810	183,089	127,825	123,984	169,345
Operating Grants and Contributions		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	5,547,507
Capital Grants and Contributions		817.300	786,509	293,852	717,325	1,882,756	889,035	747,673	4,194,719 535,788	943,708	764,081
Total Governmental Activities Program		617,500	700,009	295,692	111,525	1,002,700	009,000	141,615	959,700	945,706	764,061
· ·											
Revenues	\$	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 \$	20,667,890
Business-type Activities:											
Charges for Services:											
Ambulance Service (1)	\$	5,329,645 \$	4,691,709 \$	5,033,696 \$	4,912,868 \$	5,243,281 \$	0 \$	0 \$	0 \$	0 \$	0
Total Business-type Activities Program											
Revenues	\$	5,329,645 \$	4,691,709 \$	5,033,696 \$	4,912,868 \$	5,243,281 \$	0 \$	0 \$	0 \$	0 \$	0
Total Primary Government Program											
Revenues	\$	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 \$	20,667,890

Table 2

Anderson County, Tennessee Changes in Net Position Last Ten Fiscal Years (accrual basis of accounting) (cont.)

					Fiscal Year						
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expense)/Revenue Governmental Activities Business-type Activities	\$	(20,861,970) \$ (299,785)	(29,979,536) \$ (874,201)	(20,479,650) \$ (443,334)	(21,458,579) \$ (629,758)	(22,618,281) \$ (334,013)	(21,200,199) \$	(32,410,111) \$	(27,020,692) \$	(21,610,086) \$	(25,609,324)
Total Primary Government Net Expense	\$	(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) \$	(25,609,324)
General Revenues and Other Changes in Net Position Governmental Activities: Taxes: Property Taxes Sales Taxes (2) Other Taxes Grants and Contributions not Restricted to Specific Programs Unrestricted Investment Income Miscellaneous	\$	16,530,753 \$ 806,190 1,927,167 4,067,113 62,758 54,387	16,803,070 \$ 772,057 2,185,010 4,027,520 25,187 25,413	16,720,379 \$ 841,454 2,053,486 4,870,251 28,659 44,590	17,603,970 \$ 974,149 1,924,562 5,013,622 25,252 26,921	17,784,072 \$ 954,828 2,119,326 4,934,772 33,688 71,469	18,045,188 \$ 1,249,588 2,132,983 5,413,716 79,209 35,196	18,320,087 \$ 1,428,550 2,267,363 5,526,788 120,759 23,312	19,595,151 \$ 2,452,197 2,333,663 5,191,858 174,606 59,092	20,545,803 \$ 3,187,447 2,445,407 7,518,593 35,059 37,697	21,374,109 3,074,328 2,835,901 4,710,914 15,427 13,401
Transfers Total Governmental Activities	•	23,448,368 \$	23,838,257 \$	(628,381) 23,930,438 \$	(172,312) 25,396,164 \$	17,127 25,915,282 \$	559,610 27,515,490 \$	27.686.859 \$	29.806.567 \$	33.770.006 \$	32.024.080
Business-type Activities: Gain on Disposal of Property Miscellaneous Transfers Total Business-type Activities	\$	0 \$ 0 0 0 \$	16,239 \$ 0 0 16,239 \$	0 \$ 0 628,381 628,381 \$	0 \$ 0 172,312 172,312 \$	0 \$ 2416 (17,127) (14,711) \$	0 \$ 0 (559,610) (559,610) \$	0 \$ 0 0 0 \$	0 \$ 0 0 0	0 \$ 0 0	0 0 0 0
Total Primary Government	\$	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 \$	32,024,080
Change in Net Position Governmental Activities Business-type Activities Total Primary Government (2) (3) (4)	\$	2,586,398 \$ (299,785) 2,286,613 \$	(6,141,279) \$ (857,962) (6,999,241) \$	3,450,788 \$ 185,047 3,635,835 \$	3,937,585 \$ (457,446) 3,480,139 \$	3,297,001 \$ (348,724) 2,948,277 \$	6,315,291 \$ (559,610) 5,755,681 \$	(4,723,252) \$ 0 (4,723,252) \$	2,785,875 \$ 0 2,785,875 \$	12,159,920 \$ 0	6,414,756 0 6,414,756

⁽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 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.

⁽⁴⁾ 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.

Table 3

Anderson County, Tennessee Governmental Activities Tax Revenues by Source Last Ten Fiscal Years (accrual basis of accounting)

			_					Other Taxes					
			Local					Interstate		Mineral and Coal			
			Option	Hotel	Local		Wholesale	Telecommuni-		Gas & Oil	Other	Total	
		Property	Sales	Motel	Litigation	Business	Beer	cations		Severance	Local	Other	
Fiscal Year	_	Tax (1)	Tax	Tax	Tax	Tax	Tax	Tax		Taxes	Taxes	Taxes	Total
2013	\$	16,530,753 \$	806,190 \$	275,561 \$	304,544 \$	996,687 \$	143,170 \$	2,848	\$	201,211 \$	3,146 \$	1,927,167 \$	19,264,110
2014		16,803,070	772,057	310,285	299,742	1,176,518	141,643	5,620		248,785	2,417	2,185,010	19,760,137
2015		16,720,379	841,454	340,344	324,034	1,011,454	140,146	3,698		231,280	2,530	2,053,486	19,615,319
2016		17,603,970	974,149	354,431	322,021	932,049	153,951	-	(2)	147,222	14,888	1,924,562	20,502,681
2017		17,784,072	954,828	364,465	366,881	1,024,707	152,116	-		169,362	41,795	2,119,326	20,858,226
2018		18,045,188	1,249,588	384,964	318,670	1,070,057	155,969	-		192,299	11,024	2,132,983	21,427,759
2019		18,320,087	1,428,550	395,870	364,060	1,137,029	171,673	-		185,268	13,463	2,267,363	22,016,000
2020		19,595,151	2,452,197	343,880	355,346	1,263,670	182,987	-		172,724	15,056	2,333,663	24,381,011
2021		20,545,803	3,187,447	423,965	308,090	1,363,386	185,017	-		159,726	5,223	2,445,407	26,178,657
2022		21,374,109	3,074,328	612,705	307,069	1,518,029	193,828	-		197,354	6,916	2,835,901	27,284,338

⁽¹⁾ Includes current year, prior year, interest and penalty, and in-lieu-of property taxes.

⁽²⁾ Interstate Telecommunications Tax were reallocated to the Discretely Presented Component Unit - Anderson County School Department starting in fiscal year 2016.

Table 4

Anderson County, Tennessee Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting)

	 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund:	 									
Nonspendable (1) (4)	\$ 274,773 \$	154,483 \$	1,126,488 \$	960,146 \$	1,808,392 \$	1,040,858 \$	12,500 \$	11,250 \$	23,836 \$	8,750
Restricted (1)	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	1,189,693
Committed (1)	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	1,940,726
Assigned (1)	515,449	389,914	777,967	702,220	385,052	880,480	529,244	42,692	2,791,694	3,664,330
Unassigned (2)	 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	11,248,265
Total General Fund	\$ 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 \$	18,051,764
All Other Governmental										
Funds:										
Nonspendable (1)										
Special Revenue Funds	\$ 45,565 \$	46,663 \$	41,366 \$	24,295 \$	32,389 \$	47,973 \$	35,560 \$	23,028 \$	44,257 \$	77,670
Debt Service Funds	7,020	7,020	7,020	102,630	198,150	6,272	0	0	0	0
Restricted (1)										
Special Revenue Funds	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	6,642,483
Debt Service Funds	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	739,783
Capital Projects Funds	5,155,535	489,112	490,834	571,724	393,328	188,429	120,339	4,296,785	284,821	125,360
Committed (1)										
Special Revenue Funds	558,071	497,182	497,741	497,741	499,004	89,306	642,137	809,821	1,425,526	829,027
Debt Service Funds	166,973	212,632	277,246	329,496	380,700	425,889	466,323	571,241	583,436	583,647
Capital Projects Funds	0	0	0	0	0	0	355,001	823,065	73,010	73,010
Reserved										
Unreserved, Reported in:										
Special Revenue Funds	0	0	0	0	0	(612,529)	0	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	\$ 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 \$	9,070,980
Total Governmental Funds (3)	\$ 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 \$	27,122,744

⁽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⁾ 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.

Table 5

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

2013 2014 2015 2016 2017 2018 2020 2021 2022 2019 Revenues: Local Taxes \$ 21,680,172 \$ 22,425,886 \$ 22,711,166 \$ 23,279,676 \$ 23,566,449 \$ 24,405,901 \$ 24,865,041 \$ 27,721,005 \$ 28,747,774 \$ 30,158,173Licenses and Permits 443,118 398,036 304,082 352,987 334,894 506,165 402,944 516,455 284,283 592,884 Fines, Forfeitures, and Penalties 764,021 573,211 436,889 460,034 506,087 486,976 395,878 441,905 379,899 369,759 Charges for Current Services 792,791 997,164 977,045 1,130,186 1,112,020 6,196,798 6,136,255 6,197,730 6,604,943 6,568,571 Other Local Revenues 1,237,769 1,269,758 896,288 771,711 768,928 819,293 1,096,468 1,060,494 886,645 857,027 Fees Received from County Officials 4,752,834 4,046,489 4,059,132 3,919,202 3,979,478 3,935,125 3,779,542 3,826,199 4,246,093 4,633,303 State of Tennessee 4,574,843 5,045,929 5,153,509 5,000,725 6,938,862 7,202,488 5,932,772 7,787,685 6,557,021 4,923,306 Federal Government 834,212 980,468 597,890 708,870 947,632 927,299 1,857,308 1,170,857 1,355,116 3,148,668 Other Governments and Citizens Groups 1,490,362 1,167,135 1,705,985 1,782,793 1,941,128 1,973,217 1,932,380 1,941,800 2,926,575 1,550,814 Total Revenues \$ 36,053,405 \$ 36,490,715 \$ 36,688,430 \$ 37,570,339 \$ 38,131,081 \$ 46,106,340 \$ 46,888,173 \$ 49,299,859 \$ 55,708,376 \$ 53,187,962

Expenditures:										
General Government	\$ 3,515,206 \$	3,362,978 \$	3,856,931 \$	3,482,482 \$	3,878,980 \$	3,834,111 \$	4,231,852	3,868,893 \$	4,237,564	\$ 5,509,111
Finance	2,720,118	2,710,236	2,752,456	2,909,850	3,044,210	3,044,031	3,109,310	3,160,674	3,219,077	3,336,043
Administration of Justice	3,380,293	3,027,074	2,888,972	3,090,897	2,944,956	3,006,180	3,106,520	3,267,576	3,416,049	3,504,297
Public Safety	11,906,184	12,043,745	12,135,006	12,257,379	13,067,528	12,821,855	14,642,331	14,721,730	14,832,375	15,286,908
Public Health and Welfare	2,615,637	2,628,607	2,731,600	2,713,778	2,702,997	8,587,567	8,231,335	9,091,892	9,409,451	9,465,762
Social, Cultural, and Recreational Services	966,599	579,672	655,898	644,560	680,210	736,004	932,978	1,025,452	1,106,243	965,000
Agricultural and Natural Resources	194,312	210,497	209,216	231,371	243,121	248,764	243,505	228,504	245,539	238,475
Other Operations	1,411,235	1,336,855	1,152,466	1,230,479	1,838,190	1,247,261	1,254,930	1,473,512	1,704,115	2,489,749
Highways	3,833,371	2,841,991	3,432,702	2,664,137	4,453,512	4,431,339	4,256,579	4,572,666	4,133,345	5,825,313
Debt Service:										
Principal on Debt	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	4,935,082
Interest on Debt	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	2,043,869
Other Debt Service	74,321	180,407	88,571	92,411	251,212	268,041	248,639	516,762	84,402	87,281
Capital Projects	6,395,314	14,806,461	829,709	1,452,077	924,294	1,773,567	12,957,016	5,678,828	5,223,794	990,857
Total Expenditures	\$ 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	\$ 54,677,747
	· · · · · · · · · · · · · · · · · · ·			•			•			

821,955 \$ 1,977,370 \$ (1,070,844) \$

\$ (5,675,881) \$ (11,225,604) \$

Excess of Revenues

Over (Under) Expenditures

(Continued)

746,200 \$ (11,770,754) \$ (3,899,657) \$ 1,899,565 \$ (1,489,785)

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

Other Financing Sources (Uses):											
Bonds Issued	\$ 0 \$	0 \$	0 \$	0 \$	0	\$	0 \$	10,900,000 \$	7,180,000 \$	0 8	\$ 0
Notes Issued	0	0	400,000	1,200,000	1,400,000		0	0	0	0	0
Capital Leases Issued	0	0	501,365	0	0		0	0	0	0	0
Refunding Debt Issued	0	3,100,000	0	0	8,030,000		11,080,000	0	13,920,000	0	0
Other Loans Issued	0	9,810,215	0	0	0		0	0	0	0	0
Premiums on Bonds Sold	0	74,022	0	0	3,157		1,359,374	568,061	3,632,107	0	0
Proceeds from Sale of Capital Assets	7,307	2,993	1,650	9,705	29,743		10,554	4,699	485,688	44,660	9,289
Insurance Recovery	8,135	10,289	19,300	19,389	13,919		164,752	126,789	141,759	47,761	88,690
Transfers In	922,068	676,667	216,100	49,100	269,691		0	1,464,989	2,986,353	1,006,350	608,758
Transfers Out	(926,444)	(936,807)	(1,034,293)	(513,005)	(690, 141))	(840,494)	(1,359,161)	(2,706,353)	(1,006,350)	(608,758)
Redemption of Refunded Debt	0	(3,111,071)	0	0	(7,892,089))	(12,269,917)	0	(16,634,606)	0	0
Total Other Financing Sources (Uses)	\$ 11,066 \$	9,626,308 \$	104,122 \$	765,189 \$	1,164,280	\$	(495,731) \$	11,705,377 \$	9,004,948 \$	92,421	\$ 97,979
Net Change in Fund Balances	\$ (5,664,815) \$	(1,599,296) \$	926,077	3 2,742,559 \$	93,436	\$	250,469 \$	(65,377) \$	5,105,291 \$	1,991,986	\$ (1,391,806)
Debt Service as a Percentage of Noncapital Expenditures Principal on Debt Interest on Debt	\$ 2,894,015 \$ 1,822,681	2,291,914 \$ 1,695,882	3,147,167 § 1,985,781	\$ 2,976,386 \$ 1,847,162	3,368,560 1,804,155	\$	3,689,418 \$ 1,672,002	3,639,551 \$ 1,804,381	\$ 3,490,495 \$ 2,102,532	4,016,206 S 2,180,651	\$ 4,935,082 2,043,869
Total Debt Service Expenditures	\$ 4,716,696 \$	3,987,796 \$	5,132,948	3 4,823,548 \$	5,172,715	\$	5,361,420 \$	5,443,932 \$	5,593,027 \$	6,196,857	6,978,951
Total Expenditures Less Contributions of Debt Proceeds	\$ 41,729,286 \$	47,716,319 \$		\$ 35,592,969 \$	39,201,925	\$	45,360,140 \$		53,199,516 \$	53,808,811	\$ 54,677,747
to Anderson County School Department Less Expenditures that Result in Increase	-	(9,676,315.00)	(400,000.00)	-	-		-	(11,275,996)	-	-	-
of Capital Assets	(6,973,288)	(5,029,050)	(2,012,647)	(748,758)	(1,275,934))	(2,554,212)	(2,488,889)	(6,497,963)	(4,883,087)	(2,310,822)
Total Adjusted Expenditures	\$ 34,755,998 \$	33,010,954 \$	33,453,828	34,844,211 \$	37,925,991	\$	42,805,928 \$	44,894,042 \$	46,701,553 \$	48,925,724	\$ 52,366,925
Debt Service as a Percentage of Noncapital Expenditures	13.6%	12.1%	15.3%	13.8%	13.6%	,)	12.5%	12.1%	12.0%	12.7%	13.3%

Table 6

Anderson County, Tennessee General Governmental Tax Revenues by Source Last Ten Fiscal Years (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 (1)	Bank Excise Tax	Other Local Tax	Total
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
2022	21.796.251	3.098.488		612.705	307.069	1.518.029	145.813	-	193.828	241.414	6.916	27.920.513

⁽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.

Table 7

Anderson County, Tennessee Appraised and Assessed Value of Taxable Property (1) Last Ten Fiscal Years

Ratio of

											Total
Fiscal										Total	Assessed
Year		Real Prop	perty	Personal P	roperty	Public Utility	Property	Tota	1	Direct	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
2013	2012 \$	5,112,843,800 \$	1,449,714,920 \$	430,114,371 \$	129,034,404 \$	79,795,604 \$	43,887,582 \$	5,622,753,775 \$	1,622,636,906 \$	2.5320	28.86%
2014	2013	5,158,438,800	1,466,353,110	467,797,674	140,339,403	74,311,255	40,871,190	5,700,547,729	1,647,563,703	2.5290	28.90%
2015	2014	5,163,144,200	1,468,938,710	451,860,673	135,558,295	79,575,664	43,766,615	5,694,580,537	1,648,263,620	2.5290	28.94%
2016	2015 (2)	4,983,179,900	1,432,911,060	523,996,186	157,198,953	83,780,171	46,079,094	5,590,956,257	1,636,189,107	2.7903	29.26%
2017	2016	5,033,026,000	1,447,855,685	565,160,540	161,601,506	83,899,584	46,144,771	5,682,086,124	1,655,601,962	2.7903	29.14%
2018	2017	5,083,535,000	1,462,664,725	609,152,390	174,726,476	72,272,218	39,749,720	5,764,959,608	1,677,140,921	2.7903	29.09%
2019	2018	5,085,896,000	1,638,277,474	608,890,153	174,652,889	71,503,836	39,327,110	5,766,289,989	1,852,257,473	2.7903	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%
2022	2021	6,066,293,900	1,731,372,575	850,359,447	255,107,924	89,330,933	49,132,013	7,005,984,280	2,035,612,512	2.6289	29.06%

(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:

Real Property: 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:

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.

Table 8

Anderson County, Tennessee Property Tax Rates - Direct and Overlapping Governments (1) Last Ten Fiscal Years

			County Direct Rates															Overlappin	g Rates		
							General				General		Total	Total	Total	Total Direct				(2)	(2)
					Solid	Highway	Debt	Rural	Education	Capital	Purpose	Educational	Direct	Direct	Direct	Remainder	(2)	(2)	(2)	City of	Town of
Fiscal	Tax	General	Library	Ambulance		Dept.	Service	Debt	Debt	Projects	School	Projects	Tax	Inside	Inside	of Anderson	City of	City of	City of	Rocky	Oliver
Year	Year	Fund	Fund	Fund	Fund	Fund	Fund	Service	Service	Fund	Fund	Fund	Rate	Clinton	Oak Ridge	County	Clinton	Oak Ridge	Norris	Top	Springs
2013	(3) 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	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) 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	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	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	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) 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	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) 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
2022	2021	0.6823	0.0258	0.0212	0.0609	0.0266	0.0915	0.0273	0.1456	0.0313	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1358

⁽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.

Table 9

<u>Anderson County, Tennessee</u>
<u>Principal Property Taxpayers (1)</u>
<u>Current Fiscal Year and Nine Years Ago</u>

			2022	2			2013	3
		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	\$	55,348,938	1	2.89%				
SL Corp/SAMLIP (5)	Ф	37,390,370	2	1.95%	\$	10,769,698	4	0.67%
Oak Ridge Project LLC		37,380,370	4	1.9970	Ф	10,709,096	4	0.0170
C/O LawlerWood Y-12 (4)		36,486,291	3	1.91%		37,011,568	1	
Magna International		25,026,631	4	1.31%		19,694,591	2	1.23%
General Motors LLC (6)		17,162,806	5	0.90%		-, ,		
Summit Properties/Hollingsworth		14,963,376	6	0.78%		14,122,320	3	0.88%
TN Oak Ridge Rutgers, LLC (7)		13,309,960	7	0.70%				
R&R Properties/Richard Chinn		11,009,480	8	0.58%				
CTP Transportation/The Carlstar Group (8)		10,002,352	9	0.52%		6,210,752	8	0.39%
Methodist Medical Center		10,064,280	10	0.53%		9,611,210	6	0.60%
Bell South (11)		-				9,687,473	5	0.60%
Wal Mart (9)		-				9,164,147	7	0.57%
Food Lion (10)		-				8,565,472	9	0.53%
Norfolk Southern						7,882,795	10	0.49%
Totals (5)	\$	230,764,484		7.22%	\$	132,720,026		5.96%

- (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 2021 (fiscal year 2022) is \$1,991,004,609.
- (3) Total taxable value including real, personal, and public utility property for tax year 2012 (fiscal year 2013) is \$ 1,601,645,211.
- (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 appeared in the top ten during the 2012 year.
- (9) Wal Mart was last included in the top ten for the 2018 year.
- (10) Food Lion closed and was not included in taxable assessed value beyond tax year 2016.
- (11) Bell South was last included in the top ten for the 2017 year.

Table 10

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

Fiscal											
Year		Total Tax		Collect	ted within the		Activity in				
Ended	Tax	Levy for	-	Fiscal Y	ear of the Levy	_	Subsequent _	Total Col	llections to Date	 Uncolled	eted Taxes to Date
June 30	Year	Fiscal Year (1)	-	Amount (1)	Percentage of Levy		Years (2)	Amount	Percentage of Levy	Amount	Percentage of Levy
2013	2012 \$	39,767,690	\$	37,296,389	93.79%	\$	2,415,346 \$	39,711,735	99.86%	\$ 33,620	0.08%
2014	2013	40,226,997		37,697,807	93.71%		1,928,243	39,626,050	98.51%	113,844	0.28%
2015	2014	40,044,880		37,953,500	94.78%		2,004,496	39,957,996	99.78%	163,137	0.41%
2016	2015	42,877,374	(3)	40,768,406	95.08%		2,178,316	42,946,722	100.16%	104,472	0.24%
2017	2016	44,203,194		41,919,681	94.83%		2,290,199	44,209,880	100.02%	105,197	0.24%
2018	2017	44,517,403		42,113,903	94.60%		2,974,694	45,088,597	101.28%	113,301	0.25%
2019	2018	45,375,560	(4)	42,314,423	93.25%		2,047,708	44,362,131	97.77%	86,443	0.19%
2020	2019	48,091,880	(5)	45,879,445	95.40%		2,644,210	48,523,655	100.90%	164,727	0.34%
2021	2020	50,869,848		47,902,030	94.17%		15,212	47,902,030	94.17%	323,608	0.64%
2022	2021	52,113,017		50,160,401	96.25%		-	50,160,401	96.25%	1,937,404	3.72%

- (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, 2021.

- (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.

Table 11

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

			Governr	nental Activities	3			Business-type					
			Less						Activities				
			Deferred	Net									
	General	Unamortized	Amount	General		Capital		Total	Capital	Total	Percentage		
Fiscal	Obligation	Premium on	on	Obligation	Other	Outlay		Governmental	Outlay	Primary	of Personal		Per
Year	 Bonds	Debt	Refunding	Bonds (2)	Loans (1)	Notes	Leases	Activities	Notes (3)	Government	Income (4)	_	Capita (4)
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%		768
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
2022	42,640,000	4,219,086	(85,627)	46,773,459	6,445,000	2,952	175,983	53,397,394	0	53,397,394	1.49%		688

⁽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 Headstart 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.

Table 12

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)	Less: Net Position Restricted For Debt Service	Net Bonded Debt (4)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2013	75,411 \$	1,622,636,906 \$	48,125,671 \$	2,338,760	\$ 45,786,911	2.82% \$	607
2014	75,411	1,647,563,703	46,423,394	2,555,580	43,867,814	2.66%	582
2015	75,411	1,648,263,620	44,509,367	2,700,050	41,809,317	2.54%	554
2016	75,411	1,636,189,107	42,487,333	2,839,152	39,648,181	2.42%	526
2017	75,936	1,655,601,962	40,533,678	3,001,213	37,532,465	2.27%	494
2018	$76,\!257$	1,677,140,921	38,437,089	3,044,885	35,392,204	2.11%	464
2019	76,482	1,852,257,473	47,732,107	1,305,439	46,426,668	2.51%	607
2020	76,978	1,912,618,486	53,220,059	1,482,116	51,737,943	2.71%	672
2021	77,123	1,986,675,265	50,123,232	1,319,281	48,803,951	2.46%	633
2022	77,576	2,035,612,512	46,773,459	40,363	46,733,096	2.30%	602

⁽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 net position restricted for debt service.

Anderson County, Tennessee Direct and Overlapping Governmental Activities Debt As of June 30, 2022

Direct General Bonded Debt, Loans, Notes,			Total	
and Lease Obligations Payable:				-
Anderson County (Amount from Table 11 Debt Ratios)			\$ 53,397,394	(1)
Less Balance of Debt Issued for the Benefit of School Departme	nt		(29,183,935)	(2)
Less: Amount Restricted for Debt Service (3)				
Fund Balance in General Debt Service	\$	(566,667)		
Committed		457,737		
Portion of Fund Balance Restricted	\$	(108,930)		
Deferred Revenue (Delinquent Property Taxes)		(33,248)		
Accrued Interest that will be paid by the				
General Debt Service Fund		101,815		
Amount Restricted for Debt Service on Exhibit			(40,363)	
Total Direct General Bonded Debt, Loans, Notes,				
and Lease Obligations Payable - Net			\$ 24,173,096	-
Overlapping General Bonded Debt:				
City of Oak Ridge			\$ 94,843,010	(4)
City of Clinton			\$ 5,467,944	(4)
City of Rocky Top			\$ 239,600	. ,
Total Overlapping General Bonded Debt			\$ 100,550,554	-
TOTAL DIRECT GENERAL BONDED DEBT AND LOANS PAYA	BLE			
AND OVERLAPPING GENERAL BONDED DEBT			\$ 124,723,650	_

Method used to calculate overlapping debt:

- (1) Information on the county's General Bonded Debt, Loans, and Lease Obligations 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 Schedules of Changes in Long-term Notes, Other Loans, Bonds, and Lease Obligations. Amount is the total of debt and lease obligations outstanding at June 30, 2022 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, 2022

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 Pledged Revenue Coverage June 30, 2022

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.

Table 16

Anderson County, Tennessee Demographic and Economic Statistics Last Ten Fiscal Years

		Personal					
		Income		Per			
		(amounts		Capita			
		expressed in		Personal	Median	School	Unemployment
<u>Fiscal Year</u>	Population (1)	thousands) (1)	•	Income (1)	<u>Age (1)</u>	Attendance (2)	<u>Rate (3)</u>
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%
2022	$77,\!576$	3,585,951		46,225	43.1	7,409	3.2%

Data Sources:

- (1) Tennessee Demographics by Fred Economic Data and U.S. Census Bureau.
- (2) Tennessee Department of Education for Anderson County Schools.
- (3) Tennessee Department of Labor and Workforce Development.

Anderson County, Tennessee
Principal Employers
Current Year and Nine Years Ago

		2022			2013		
Employer	Employees	Rank	Percentage of County Work Force (1)	Employees	Rank	Percentage of County Work Force (2)	
Y12 National Security Complex	7,000	1	19.49%	5,000	1	13.48%	
UT Battelle(Oak Ridge National Lab)	5,922	2	16.49%	4,500	2	12.13%	
UCOR (Bechtel Jacobs)	1,800	3	5.01%	1,337	5	3.60%	
Anderson County Government	1,557	4	4.34%	1,716	3	4.63%	
Methodist Medical Center	1,000	5	2.78%	1,350	4	3.64%	
SL Tennessee	913	6	2.54%				
Eagle Bend Mfg .	900	7	2.51%				
SiTel	855	8	2.38%	600	9	1.62%	
Oak Ridge Associated Universities	833	9	2.32%	1,000	7	2.70%	
Aisin Automotive	828	10	2.31%				
SAIC			-	1,000	6	2.70%	
Energy Solutions			-	620	8	1.67%	
City of Oak Ridge				450	10	1.21%	
Total	21,608		60.17%	17,573		47.37%	

Source(s): East Tennessee Economic Development Agency, Anderson County Chamber of Commerce, Tennessee Department of Economic & Community Development and Bureau of Labor Statistics.

⁽¹⁾ The total County Work Force for 2022 = 35,910

⁽²⁾ The total County Work Force for 2013 = 37,097

Anderson County, Tennessee
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	50.0	48.0	50.0	39.0	35.0	32.0	33.0	39.0	42.0	44.0
Finance	43.0	42.0	46.0	44.0	46.0	45.0	45.0	50.0	46.0	50.0
Administration of Justice	49.0	40.0	46.0	42.0	45.0	48.0	46.0	45.0	49.0	48.0
Public Safety	177.0	179.0	167.0	172.0	173.0	178.0	181.0	189.0	183.0	175.0
Public Health and Welfare	76.0	90.0	91.0	77.0	75.0	74.0	74.0	43.0	81.0	87.0
Social, Cultural, and Recreational Services	5.0	7.0	7.0	8.0	10.0	9.0	10.0	11.0	11.0	11.0
Agriculture and Natural Resources	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Operations	3.0	4.0	6.0	5.0	5.0	4.0	3.0	4.0	4.0	4.0
Solid Waste	3.0	3.0	3.0	3.0	3.0	3.0	4.0	3.0	4.0	4.0
Highways	31.0	28.0	26.0	25.0	25.0	28.0	25.0	27.0	28.0	25.0
TOTAL	439.0	443.0	444.0	416.0	418.0	422.0	422.0	412.0	449.0	449.0

Table 19

<u>Anderson County, Tennessee</u>

<u>Operating Indicators by Function</u>

<u>Last Ten Fiscal Years</u>

Function:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Register of Deeds										
Documents Filed	14,824	10,969	10,157	10,881	11,096	11,197	11,265	12,504	14,724	15,505
Chancery Court										
Cases Filed	2,066	2,029	1,753	1,617	1,919	1,861	1,701	1,820	1,775	2,076
Case Dispositions	2,293	2,076	1,629	2,292	1,805	1,656	1,639	1,937	1,589	2,103
General Sessions Court I										
Civil Cases Filed	1,369	2,019	1,761	1,531	1,761	1,607	1,612	815	1,169	1,029
Criminal Cases Files	5,131	3,120	5,524	5,883	7,054	6,183	4,351	4,890	2,385	3,671
General Sessions Court II										
Civil Cases Filed	979	1,146	772	984	1,062	1,150	1,835	1,203	1,303	1,169
Criminal Cases Files	3,540	3,770	3,982	4,014	4,550	4,728	3,638	3,019	3,705	3,747
Circuit Court										
Cases Filed	337	458	271	273	225	179	183	152	149	168
Case Dispositions	391	325	255	270	301	220	181	178	145	162
Criminal Court										
Cases Filed	1,084	708	761	1,124	1,049	1,188	1,052	946	1,162	1,051
Case Dispositions	1,275	1,034	947	1,434	1,177	955	1,129	876	1,218	1,065
Sheriff's Department										
Physical Arrests	2,371	2,172	2,165	2,027	2,315	2,221	2,454	2,220	3,896	3,691
Traffic Violations	790	895	528	441	596	688	383	592	1,030	495
Back-Up Units Required	8,296	7,442	7,819	8,811	9,248	8,209	10,174	14,135	12,213	12,531
Emergency Dispatch										
Calls for Service										
Sherriff	27,387	26,558	24,845	26,322	28,699	28,521	54,353	47,703	27,424	$23,\!274$
Ambulance	32,908	31,882	29,774	29,831	25,975	21,743	17,800	16,405	17,384	18,424
Fire and Rescue Calls	5,383	4,894	7,495	4,894	4,706	4,894	4,548	3,954	1,737	6,552
Ambulance Service										
Transports (1)	17,777	17,210	$16,\!250$	17,243	17,157	15,030	14,139	16,707	13,593	14,457
Highway Department										
Road Resurfacing (miles)	13.8	0	8.2	3.1	19.5	16.6	12.48	19.5	9.4	34.2

 $Sources:\ Various\ respective\ government\ departments.$

⁽¹⁾ These numbers only represent actual transports of patients. They do not represent any calls that had no transports or a stand-by.

Table 20

Anderson County, Tennessee Capital Assets Statistics by Function Last Ten Fiscal Years

Fiscal Year Ending **Function** General Government Buildings Vehicles Finance Vehicles Administration of Justice Buildings Vehicles Public Safety Buildings Vehicles Haz-mat Vehicle Mine Resistance Vehicle Public Health and Welfare Buildings **Ambulances** Vehicles Social, Cultural, and Recreational Buildings Parks Highway (1) Buildings Bridges Roads (miles)

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, 2022, 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 7, 2022. Our report includes a reference to other auditors who audited the financial statements of the discretely presented Anderson County Emergency Communications District and the Internal School Fund of the discretely presented Anderson County School Department, as described in our report on 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.

Report on 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) as a basis for designing 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2022-001 and 2022-002.

Anderson County's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on Anderson County's responses to the findings identified in our audit, which 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 7, 2022

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

Opinion on 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Anderson County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does

not provide a legal determination of Anderson County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Anderson County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Anderson County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Anderson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Anderson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Anderson County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements. We issued our report thereon dated November 7, 2022, 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,

Jason E. Mumpower

Comptroller of the Treasury

Nashville, Tennessee

November 7, 2022

JEM/tg

Federal/Pass-Through Agency/State	Federal Assistance Listings	Entity Identifying	Amount Passed-through	
Grantor Program Title	Number	Number	to Subrecipients	Expenditures
U.S. Department of Agriculture: Passed-through State Department of Education: Child Nutrition Cluster: (4) Saked Breakfast Program	10.552	N/A		© 0≅0 200
School Breakfast Program National School Lunch Program National School Lunch Program (School Programs Emergency Operational	10.553 10.555	N/A N/A	0 0	\$ 858,298 1,976,988 (5)
Costs Reimbursement Program) Passed-through State Department of Agriculture: Child Nutrition Cluster: (4)	10.555	N/A	0	186,965 (5)
National School Lunch Program (Commodities - Cash Assistance)	10.555	N/A	0	8,310 (5)
National School Lunch Program (Commodities - Noncash Assistance) Passed-through State Department of Health:	10.555	N/A	0	276,319 (5)
Special Supplemental Nutrition Program for Women, Infants, and Children Passed-through State Department of Human Services:	10.557	GG-22-70186	0	43,748
Child and Adult Care Food Program Total U.S. Department of Agriculture	10.558	N/A	0	\$ 3,497,620
U.S. Department of Justice:				
Direct Program: Equitable Sharing Program	16.922	N/A	0	\$ 15,540
Passed-through State Office of Criminal Justice Programs: COVID 19 - Coronavirus Emergency Supplemental Funding Program Passed-through State Commission on Children and Youth:	16.034	(3)	0	62,961
Juvenile Justice and Delinquency Prevention - Allocation to States Passed-through State Department of Finance and Administration:	16.540	31601-2201	0	990
Crime Victim Assistance Total U.S. Department of Justice	16.575	(6)	0	\$ 300,878 \$ 380,369
U.S. Department of Transportation: Passed-through State Department of Transportation: Highway Safety Cluster: (4) State and Community Highway Safety Total U.S. Department of Transportation	20.600	(7)		\$ 21,194 \$ 21,194
U.S. Department of Treasury: Direct Program: COVID 19 - Coronavirus State and Local Fiscal Recovery Funds Total U.S. Department of Treasury	21.027	N/A		\$ 834,841 \$ 834,841
U.S. Institute of Museum and Library Services: Passed-through Tennessee State Library and Archives: COVID 19 - Grants to States Total U.S. Institute of Museum and Library Services	45.310	(8)	0	\$ 32,501 \$ 32,501
U.S. Department of Energy: Passed-through State Department of Military: Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis Total U.S. Department of Energy	81.214	(3)		\$ 15,999 \$ 15,999
U.S. Department of Education: Passed-through State Department of Education: Title 1 Grants to Local Educational Agencies	84.010	N/A	0	\$ 1,666,946
Special Education Cluster: (4) Special Education - Grants to States COVID 19 - Special Education - Grants to States Special Education - Preschool Grants COVID 19 - Special Education - Preschool Grants Career and Technical Education - Basic Grants to States Gaining Early Awareness and Readiness for Undergraduate Programs Improving Teacher Quality State Grants	84.027 84.027 84.173 84.173 84.048 84.334 84.367	N/A 84.027X N/A 84.173X N/A N/A N/A	0 0 0 0 0 0	1,590,775 (5) 32,440 (5) 86,779 (5) 13,355 (5) 146,711 167,071 446,414
				(Continued)

<u>Anderson County, Tennessee, and the Anderson County School Department</u> <u>Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (10) (Cont.)</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 Education (Cont.):					
Passed-through State Department of Education (Cont.):					
COVID 19 - Education Stabilization Fund Program - Elementary and					
Secondary School Emergency Relief Fund (ESSER II) COVID 19 - Education Stabilization Fund Program - Elementary and	84.425D	N/A	\$ 0	\$	1,704,467 (5)
Secondary School Emergency Relief Fund - Tennessee ALL Corps (ESSER II)	84.425D	N/A	0		114,258 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and					
Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	0		2,473,897 (5)
Passed-through State Department of Human Services: Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	Z-22-50122	0		121,553
Total U.S. Department of Education				\$	8,564,666
HCD 4 CH M III C .					
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	00.011	27/4			0.4.000.4
Services and Senior Centers COVID 19 - Special Programs for the Aging - Title III, Part B - Grants for	93.044	N/A	0	\$	64,306 (5)
Supportive Services and Senior Centers	93.044	N/A	0		3,325 (5)
Passed-through State Department of Health:					, , , ,
Injury Prevention and Control Research and State and Community	93.217	GG 99 F0198	0		0.051
Family Planning Services Medicaid Cluster: (4)	93.217	GG-22-70186	0		9,371
Medical Assistance Program	93.778	GG-22-70186	0		6,197
Maternal and Child Health Service Block Grant to the States	93.994	GG-22-70186	0		17,020
Passed-through State Department of Education: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	0		1,073,068
Temporary Assistance for Needy Families	93.558	N/A	0		99,443
Direct Program:					
Head Start Cluster: (4) Head Start	93.600	N/A	958,125		4 905 999 (5)
COVID 19 - Head Start	93.600	N/A N/A	32,968		4,205,838 (5) 82,122 (5)
Total U.S. Department of Health and Human Services			,,,,,,,	\$	5,560,690
Executive Office of the President:					
Passed-through Laurel County, Kentucky Fiscal Court:					
High Intensity Drug Trafficking Areas Program	95.001	(3)	0	\$	34,084
Total Executive Office of the President				\$	34,084
U.S. Department of Homeland Security:					
Passed-through State Department of Military:					
Emergency Management Performance Grant	97.042	N/A	0	\$	33,709
Homeland Security Grant Program Total U.S. Department of Homeland Security	97.067	N/A	0	\$	24,901 58,610
Total C.S. Department of Homerand Security				ф	50,010
Total Expenditures of Federal Grants				\$	19,000,574
		Q			
State Grants		Contract Number			
Juvenile Services Program - State Children's Services Commission	N/A	(3)		\$	9,000
Safe Baby Juvenile Services Program - State Children's Services Commission	N/A	(3)			73,603
Litter Program - State Department of Transportation Drug Court Creat - State Department of Montal Health and Substance Abuse	N/A	(3)			33,216
Drug Court Grant - State Department of Mental Health and Substance Abuse Law Enforcement Training Grants - State Department of Safety	N/A N/A	(3) (3)			67,028 50,400
Health Department Grants - State Department of Health	N/A	GG-22-70186			123,868
Safety Net Program - Dental Services - State Department of Health	N/A	(3)			72,777
State Direct Appropriations Grant FY 2021 - State Department of Finance	NT/A	(0)			010 000
and Administration Tennessee Agricultural Enhancement Program - State Department	N/A	(3)			216,390
of Agriculture	N/A	(3)			2,100
2021 Senior Center Grants - State Commission on Aging and Disability	N/A	(3)			5,000
					(Continued)
					(= = minacu)

Anderson County, Tennessee, and the Anderson County School Department Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (10) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
				_
State Grants (Cont.)				
State, Mental Health Transport - State Department of Finance and		4-1		
Administration	N/A	(3)		\$ 153,758
Aging Program - State Office on Aging	N/A	(3)		7,762
American Rescue Plan - Aging Program - State Office on Aging	N/A	(3)		7,767
Tourism Marketing Grant - State Department of Tourist Development	N/A	(3)		20,000
Tourism Enhancement Grant - State Department of Tourist Development	N/A	(3)		27,885
Lottery for Education Afterschool Programs - State Department of Education	N/A	(3)		503,840
Early Childhood Education - State Department of Education	N/A	(3)		620,647
Coordinated School Health Program - State Department of Education	N/A	(3)		96,290
Family Resource Centers - State Department of Education	N/A	(3)		57,066
Safe Schools Act - State Department of Education	N/A	(3)		127,400
Governor's Investment in Vocational Education (GIVE 2.0) - Tennessee		* /		,
College of Applied Technologies-Knoxville	N/A	(3)		16,972
Summer Learning Camps - State Department of Education	N/A	(3)		122,001
Bridge Camp - State Department of Education	N/A	(3)		58,740
STREAM Mini Camps - State Department of Education	N/A	(3)		44,240
Summer Learning Camps Transportation - State Department of Education	N/A	(3)		13,865
School Resource Officer Grant - State Department of Education	N/A	(3)		207,375
believe recovered officer officer bepartment of Education	1071	(6)	-	201,010
Total State Grants				\$ 2,738,990
				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

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 \$3,306,880; Highway Safety Cluster total \$21,194; Special Education Cluster total \$1,723,349; Aging Cluster total \$67,631; Medicaid Cluster total \$6,197; Head Start Cluster total \$4,287,960.
- $(5) \ FAL \ No. \ Totals: FAL \ No. \ 10.555, \$2,448,582; FAL \ No. \ 84.027, \$1,623,215; FAL \ No. \ 84.173, \$100,134; FAL \ No. \ No.$ $FAL\ No.\ 84.425,\ \$4,292,622;\ FAL\ No.\ 93.044,\ \$67,631;\ FAL\ No.\ 93.600,\ \$4,287,960.$
- (6) 38997: \$114,384; 43332: \$175,631; 44413: \$10,863.
- (7) Z-21-THS005: \$14,406; Z-22-THS006: \$6,788.
- (8) 30501-01722-26: \$14,358; 30501-01722-112: \$10,275; 30501-01722-130: \$7,868.

(9) 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	\$ 150,530
Improving Teacher Quality State Grants	84.367	46,560
		\$ 197,090
(10) SUBRECIPIENT AMOUNTS		<u> </u>
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	\$ 958,125
City of Oak Ridge	93.600 (COVID - 19)	32,968
		\$ 991,093

Anderson County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2022

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, 2022.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status
OFFICES	S OF FINA	NCE DIRE	CTOR AND DIRECTOR OF SCHOOLS		
2021	327	2021-001	The school department was assessed \$88,342.76 in taxes and penalties by the Internal Revenue Service.	N/A	Corrected
2021	328	2021-002	Amounts withheld from contractor payments were not deposited into an escrow account.	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, 2022

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:

* Material weakness identified?

NO

* Significant deficiency identified?

NONE REPORTED

3. Noncompliance material to the financial statements noted?

NO

Federal Awards:

- 4. Internal Control Over Major Federal Programs:
 - * Material weakness identified?

NO

* Significant deficiency identified?

NONE REPORTED

5. Type of report auditor issued on compliance for major programs.

UNMODIFIED

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:
 - * Assistance Listings Numbers: 10.553 and 10.555

Child Nutrition Cluster: School Breakfast Program and National School Lunch

Program

* Assistance Listings Number: 21.027

COVID 19 - Coronavirus State and Local

Fiscal Recovery Funds

* Assistance Listings Number: 84.425

COVID 19 - Education Stabilization Fund

* Assistance Listing Number: 93.323

Epidemiology and Laboratory Capacity for

Infectious Diseases (ELC)

8. Dollar threshold used to distinguish between Type A and Type B Programs.

\$750,000

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.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2022-001

A FORMER SCHOOL DEPARTMENT EMPLOYEE MISAPPROPRIATED FUNDS TOTALING AT LEAST \$23,311

(Noncompliance Under Government Auditing Standards)

On February 17, 2022, the Comptroller's Division of Investigations issued an investigative report on the Anderson County Student Services division of the Anderson County School Department. The report disclosed that the office assistant misappropriated Anderson County school funds totaling at least \$23,311 and falsified records to conceal the misappropriation. On February 1, 2022, the Anderson County Grand Jury indicted the former office assistant, Heather Heatherly, on one count of Theft over \$10,000. The school department recovered the funds through a claim with the school department's insurance carrier. The investigative report can be found at http://www.comptroller.tn.gov/ia.

OFFICE OF COUNTY MAYOR

FINDING 2022-002

ALLEGATIONS INVOLVING THE ANDERSON COUNTY ANIMAL SHELTER ARE CURRENTLY UNDER INVESTIGATION

(Noncompliance Under Government Auditing Standards)

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

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, 2022.

Anderson County, Tennessee Management's Corrective Action Plan For the Year Ended June 30, 2022

The audit of Anderson County did not report any findings which required corrective action by management at this time. Therefore, no management responses are 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).