TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Robertson County, Tennessee

For the Year Ended June 30, 2022

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT

ROBERTSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2022

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

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

ROBERTSON COUNTY, TENNESSEE
TABLE OF CONTENTS

	Exhibit	Page(s)
Summary of Audit Findings		6
INTRODUCTORY SECTION		7
Robertson County Officials		8-9
FINANCIAL SECTION		10
Independent Auditor's Report		11-14
BASIC FINANCIAL STATEMENTS:		15
Government-wide Financial Statements:		
Statement of Net Position	A	16-17
Statement of Activities	B	18-19
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	20-21
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	C-2	22
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	23-24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	25
Statements of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	C-5	26-27
Highway/Public Works Fund	C-6	28
Proprietary Fund:		
Statement of Net Position	D-1	29
Statement of Revenues, Expenses, and Changes in Net Position	D-2	30
Statement of Cash Flows	D-3	31
Fiduciary Funds:		
Statement of Net Position	E-1	32
Statement of Changes in Net Position	E-2	33
Index and Notes to the Financial Statements		34-92
REQUIRED SUPPLEMENTARY INFORMATION:		93
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	F-1	94
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	F-2	95

	Exhibit	Page(s)
Schedule of Contributions Based on Participation in the Teacher Retirement Plan of TCRS – Discretely Presented Robertson County School Department	F-3	96
Schedule of Contributions Based on Participation in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Robertson County School Department	F-4	97
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Retirement Plan of TCRS – Discretely Presented Robertson County School Department	F-5	98
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Robertson County School Department	F-6	99
Schedule of Changes in the Total OPEB Liability and Related Ratios- Local Education Plan - Discretely Presented Robertson County School Department	F-7	100
Notes to the Required Supplementary Information		101
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		102
Nonmajor Governmental Funds:		103-104
Combining Balance Sheet	G-1	105-108
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-2	109-112
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
Solid Waste/Sanitation Fund	G-3	113
Drug Control Fund	G-4	114
General Capital Projects Fund	G-5	115
Community Development/Industrial Park Fund	G-6	116
Major Governmental Fund:		117
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	H	118
Fiduciary Funds:		119
Combining Statement of Net Position - Custodial Funds	I-1	120
Combining Statement of Changes in Net Position – Custodial Funds	I-2	121
Component Unit:		
Discretely Presented Robertson County School Department:		122
Statement of Activities	J-1	123
Balance Sheet – Governmental Funds	J-2	124-125
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	J-3	126
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	J-4	127-128
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	J-5	129
Combining Balance Sheet – Nonmajor Governmental Funds	J-6	130
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	J-7	131
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
General Purpose School Fund	J-8	132-133
School Federal Projects Fund	J-9	134

	Exhibit	Page(s)
Miscellaneous Schedules:		135
Schedule of Changes in Long-term Notes and Bonds	K-1	136
Schedule of Long-term Debt Requirements by Year	K-2	137
Schedule of Transfers	K-3	138
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Robertson County School Department	K-4	139
Schedule of Detailed Revenues – All Governmental Fund Types	K-5	140-151
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Robertson County School Department	K-6	152-155
Schedule of Detailed Expenditures – All Governmental Fund Types	K-7	156-171
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Robertson County School Department	K-8	172-184
Schedule of Detailed Additions, Deductions, and Changes in Net Position – City Custodial Fund	K-9	185
SINGLE AUDIT SECTION		186
Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*		187-188
Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance		189-192
Schedule of Expenditures of Federal Awards and State Grants		193-194
Summary Schedule of Prior-year Findings		195
Schedule of Findings and Questioned Costs		196-199
Management's Corrective Action Plan		200-205

Summary of Audit Findings

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

Scope

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

Results

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

Our audit resulted in two findings and recommendations, which we have reviewed with Robertson County management. 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 THE DIRECTOR OF SCHOOLS AND FINANCE DIRECTOR

- Material audit adjustments were required for proper financial statement presentation.

OFFICE OF THE COUNTY MAYOR AND FINANCE DIRECTOR

- Employees received benefits that were not authorized by the county's personnel policies.

TENNESSEE COMPTROLLER OF THE TREASURY

Introductory Section

Robertson County Officials
June 30, 2022

Officials

William "Billy" Vogle, County Mayor
Delvin Hester, Road Supervisor
Dr. Chris Causey, Director of Schools
Kendra Shelton, Trustee
Chris Traughber, Assessor of Property
Angie Holt Groves, County Clerk
Kristy Chowning, Circuit, General Sessions, and Juvenile Courts Clerk
Rosemary Sprague, Clerk and Master
Connie Stroud, Register of Deeds
Michael Van Dyke, Sheriff
Jody Stewart, Finance Director

Board of County Commissioners

William "Billy" Vogle, County Mayor, Chairman
Tommy Jackson
Bobby Couts
Keith Hoover
Kim Reid
Eric Roberts
Patsi Gregory
Dennis Wade
Ervin Brown
Jeffrey DeLong
Frank Spain
Stacey Moore
Randy Wilson
Jeffrey Ayres
Bob Stroud
Michael Dorris
Faye Stubblefield
Bob Hogan
Stephanie Bradley
Burton Glover
William Moore
Steve Haley
Kevin Gray
James Bowens
Darrell Woodard

Financial Management Committee

William Moore, Chairman
William "Billy" Vogle, County Mayor
Dr. Chris Causey, Director of Schools
Delvin Hester, Road Supervisor
Michael Dorris
Kevin Gray
Bob Hogan

(Continued)

Robertson County Officials (Cont.)

Highway Commission

Donnie Martin, Chairman
James Stark, Jr.
Willie Peach
Ralph Head, Sr.
Ralph White
Charlie Cook

Board of Education

Connie Hogan, Chairman
Stephen Ayres
Mark Reid
Scott Rice
Jeff White
Allan Heard

Audit Committee

Keith Hoover, Chairman
Lanny Adcock
Jeffrey Delong
Michael Dorris
George Hatcher
Ervin Brown
Bradley Mooreland
Dennis Wade

FINANCIAL SECTION

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

Independent Auditor's Report

Robertson County Mayor and
Board of County Commissioners
Robertson 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 Robertson 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 report of the 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 Robertson 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 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 Internal School Fund of the Robertson County School Department (a discretely presented component unit), which represent 1.04 percent, 1.45 percent, and 2.03 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the Robertson County School Department's Internal School Fund, is based solely on the report 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 Robertson County, Tennessee, and to meet our other ethical responsibilities, in accordance with

CORDELL HULL BUILDING | 425 Rep. John Lewis Way N. | Nashville, Tennessee 37243

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.

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 Robertson 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 Robertson 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 the Robertson 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

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

Accounting principles generally accepted in the United States of America require that the 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 schedule of 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 Robertson County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Robertson 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 and the General Debt Service Fund, combining and individual fund financial statements of the Robertson County School Department (a discretely presented component unit), and miscellaneous schedules is 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 section 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 September 14, 2022, on our consideration of Robertson 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 Robertson 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 Robertson County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

September 14, 2022

JEM/tg

Basic Financial Statements

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

	Primary Government	Component Unit
	Governmental Activities	Robertson County School Department
ASSETS		
Cash	$ 5,292	$ 2,605,278
Equity in Pooled Cash and Investments	57,117,138	22,862,107
Accounts Receivable	2,899,220	104,958
Allowance for Uncollectibles	(477,564)	0
Property Taxes Receivable	33,880,025	18,194,415
Allowance for Uncollectible Property Taxes	(1,481,792)	(795,759)
Due from Other Governments	927,732	8,829,452
Net Pension Asset - Agent Plan	6,106,092	3,642,185
Net Pension Asset - Teacher Retirement Plan	0	1,184,797
Net Pension Asset - Teacher Legacy Pension Plan	0	45,707,117
Restricted Asset:		
Amounts Accumulated for Pension Benefits	0	1,276,781
Capital Assets:		
Assets Not Depreciated:		
Land	6,340,028	3,637,163
Construction in Progress	157,459	15,025,581
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	29,466,974	122,714,281
Infrastructure	5,054,172	0
Other Capital Assets	5,280,148	4,756,909
Total Assets	$ 145,274,924	$ 249,745,265
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding	$ 2,147,288	$ 0
Pension Changes in Experience	146,288	261,471
Pension Changes in Assumptions	4,196,429	15,142,625
Pension Changes in Proportion	0	468,225
Pension Contributions After Measurement Date	1,009,625	4,612,394
OPEB Changes in Experience	0	250,087
OPEB Changes in Proportion	0	250,936
OPEB Changes in Assumptions	0	1,734,046
OPEB Benefits Paid After Measurement Date	0	773,238
Total Deferred Outflows of Resources	$ 7,499,630	$ 23,493,022
LIABILITIES		
Accounts Payable	$ 7,273	$ 1,816,918
Accrued Payroll	912,109	3,304,713
Accrued Interest Payable	381,527	0
Due to Other Governments	6,974,416	0
Due to Litigants, Heirs, and Others	3,356	0
Retainage Payable	22,543	21,713
Customer Deposits Payable	3,000	0
Noncurrent Liabilities:		
Due Within One Year - Debt	12,040,000	0
Due Within One Year - Other	2,638,759	0
Due in More Than One Year - Debt	91,747,191	0
Due in More Than One Year - Other	2,323,452	18,362,246
Total Liabilities	$ 117,053,626	$ 23,505,590

(Continued)

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

	Primary Government Governmental Activities	Component Unit Robertson County School Department
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 32,009,690	$ 17,190,000
Pensions Changes in Experience	1,286,091	4,796,049
Pensions Changes in Proportion	0	313,157
Pensions Changes in Investment Earnings	6,895,449	41,245,430
OPEB Changes in Experience	0	3,557,196
OPEB Changes in Assumptions	0	1,609,719
OPEB Changes in Proportion	0	1,194,911
Total Deferred Inflows of Resources	$ 40,191,230	$ 69,906,462
NET POSITION		
Net Investment in Capital Assets	$ 30,667,480	$ 146,133,934
Restricted for:		
General Government	384,932	0
Capital Projects	6,646,700	93,755
Highway/Public Works	2,166,748	0
Drug Control	158,123	0
Administration of Justice	362,315	0
Public Safety	179,417	0
School Federal Projects	0	502,462
Extended Schools	0	551,636
Pensions	6,106,092	51,810,880
Other Purposes	0	10,359
Unrestricted	(51,142,109)	(19,276,791)
Total Net Position	$ (4,470,302)	$ 179,826,235

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

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit Robertson County School Department
Primary Government:						
Governmental Activities:						
General Government	$ 6,131,300	$ 1,819,230	$ 15,164	$ 578,623	$ (3,718,283)	$ 0
Finance	2,471,022	3,014,543	0	0	543,521	0
Administration of Justice	2,729,890	1,345,027	9,540	0	(1,375,323)	0
Public Safety	20,023,893	3,552,215	190,157	28,031	(16,253,490)	0
Public Health and Welfare	12,218,361	7,014,193	599,162	0	(4,605,006)	0
Agriculture and Natural Resources	167,141	0	0	0	(167,141)	0
Highways/Public Works	4,510,764	77,500	3,057,797	157,831	(1,217,636)	0
Interest on Long-term Debt	2,853,280	0	0	0	(2,853,280)	0
Education	0	0	0	0	0	0
Total Primary Government	$ 51,105,651	$ 16,822,708	$ 3,871,820	$ 764,485	$ (29,646,638)	$ 0
Component Unit:						
Robertson County School Department	$ 138,117,280	$ 4,136,365	$ 22,649,439	$ 0	$ 0	$ (111,331,476)
Total Component Unit	$ 138,117,280	$ 4,136,365	$ 22,649,439	$ 0	$ 0	$ (111,331,476)

(Continued)

Robertson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit Robertson County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					$ 22,971,167	$ 17,521,742
Property Taxes Levied for Debt Service					9,654,546	0
Local Option Sales Tax					1,200,000	18,466,425
Payments in-Lieu-of Tax					162,984	0
Hotel/Motel Tax					989,352	0
Wheel Tax					6,272,308	0
Litigation Tax - General					263,931	0
Litigation Tax - Jail, Workhouse, and Courthouse					315,737	0
Business Tax					0	1,074,885
Mixed Drink Tax					0	72,586
Mineral Severance Tax					219,673	0
Adequate Facilities/Development Tax					2,485,980	0
Wholesale Beer Tax					90,486	0
Other Local Taxes					52,856	0
Grants and Contributions Not Restricted to Specific Programs					2,498,246	87,002,467
Unrestricted Investment Income					231,736	0
Miscellaneous					531,750	268,098
Total General Revenues					$ 47,940,752	$ 124,406,203
Change in Net Position					$ 18,294,114	$ 13,074,727
Net Position, July 1, 2021					(22,764,416)	166,751,508
Net Position, June 30, 2022					$ (4,470,302)	$ 179,826,235

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

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

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
ASSETS						
Cash	$ 725	$ 0	$ 0	$ 0	$ 4,567	$ 5,292
Equity in Pooled Cash and Investments	19,224,058	6,974,416	2,255,527	17,014,164	8,588,805	54,056,970
Accounts Receivable	2,594,134	0	0	44,580	260,506	2,899,220
Allowance for Uncollectibles	(467,765)	0	0	0	(9,799)	(477,564)
Due from Other Governments	240,388	0	587,344	0	100,000	927,732
Due from Other Funds	1,925	0	0	0	0	1,925
Property Taxes Receivable	22,844,101	0	0	10,025,123	1,010,801	33,880,025
Allowance for Uncollectible Property Taxes	(999,120)	0	0	(438,463)	(44,209)	(1,481,792)
Total Assets	$ 43,438,446	$ 6,974,416	$ 2,842,871	$ 26,645,404	$ 9,910,671	$ 89,811,808
LIABILITIES						
Accounts Payable	$ 0	$ 0	$ 0	$ 0	$ 7,273	$ 7,273
Accrued Payroll	832,178	0	62,363	0	17,568	912,109
Retainage Payable	0	0	0	0	22,543	22,543
Due to Other Funds	0	0	0	0	1,925	1,925
Due to Other Governments	0	6,974,416	0	0	0	6,974,416
Due to Litigants, Heirs, and Others	0	0	0	0	3,356	3,356
Current Liabilities Payable From Restricted Assets	3,000	0	0	0	0	3,000
Total Liabilities	$ 835,178	$ 6,974,416	$ 62,363	$ 0	$ 52,665	$ 7,924,622
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 21,583,000	$ 0	$ 0	$ 9,471,690	$ 955,000	$ 32,009,690
Deferred Delinquent Property Taxes	240,045	0	0	105,198	10,617	355,860

(Continued)

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

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES (Cont.)						
Other Deferred/Unavailable Revenue	$ 1,908,026	$ 0	$ 264,385	$ 0	$ 185,545	$ 2,357,956
Total Deferred Inflows of Resources	$ 23,731,071	$ 0	$ 264,385	$ 9,576,888	$ 1,151,162	$ 34,723,506
FUND BALANCES						
Restricted:						
Restricted for General Government	$ 384,932	$ 0	$ 0	$ 0	$ 0	$ 384,932
Restricted for Administration of Justice	362,315	0	0	0	0	362,315
Restricted for Public Safety	179,417	0	0	0	158,123	337,540
Restricted for Highways/Public Works	0	0	2,116,123	0	0	2,116,123
Restricted for Capital Outlay	0	0	0	0	6,646,700	6,646,700
Committed:						
Committed for General Government	607,171	0	0	0	0	607,171
Committed for Administration of Justice	54,331	0	0	0	0	54,331
Committed for Public Safety	293,442	0	0	0	0	293,442
Committed for Public Health and Welfare	210,000	0	0	0	1,802,021	2,012,021
Committed for Capital Outlay	0	0	400,000	0	100,000	500,000
Committed for Debt Service	0	0	0	17,068,516	0	17,068,516
Assigned:						
Assigned for General Government	18,714	0	0	0	0	18,714
Assigned for Public Safety	65,103	0	0	0	0	65,103
Assigned for Public Health and Welfare	196,908	0	0	0	0	196,908
Unassigned	16,499,864	0	0	0	0	16,499,864
Total Fund Balances	$ 18,872,197	$ 0	$ 2,516,123	$ 17,068,516	$ 8,706,844	$ 47,163,680
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 43,438,446	$ 6,974,416	$ 2,842,871	$ 26,645,404	$ 9,910,671	$ 89,811,808

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

Robertson 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)		$ 47,163,680
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 6,340,028	
Add: construction in progress	157,459	
Add: buildings and improvements net of accumulated depreciation	29,466,974	
Add: infrastructure net of accumulated depreciation	5,054,172	
Add: other capital assets net of accumulated depreciation	5,280,148	46,298,781
(2) The internal service fund is 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.		1,106,282
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	$ (97,855,000)	
Add: deferred amount on refunding	2,147,288	
Less: compensated absences payable	(2,804,446)	
Less: landfill closure/postclosure care costs	(203,879)	
Less: accrued interest on bonds	(381,527)	
Less: unamortized premium on debt	(5,932,191)	(105,029,755)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years.		
Add: deferred outflows of resources related to pensions	$ 5,352,342	
Less: deferred inflows of resources related to pensions	(8,181,540)	(2,829,198)
(5) Net pension assets of the county agent plan are not current financial resources and therefore are not reported in the governmental funds.		6,106,092
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		2,713,816
Net position of governmental activities (Exhibit A)		$ (4,470,302)

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

Robertson 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	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 24,226,570	$ 1,342,824	$ 17,611,938	$ 3,025,518	$ 46,206,850
Licenses and Permits	736,527	14,700	0	0	751,227
Fines, Forfeitures, and Penalties	454,468	0	0	85,130	539,598
Charges for Current Services	4,863,559	62,800	0	3,074,336	8,000,695
Other Local Revenues	457,916	29,101	256,513	116,535	860,065
Fees Received From County Officials	4,575,485	0	0	0	4,575,485
State of Tennessee	3,017,549	3,212,000	0	52,856	6,282,405
Federal Government	112,394	0	0	0	112,394
Other Governments and Citizens Groups	0	0	771,258	0	771,258
Total Revenues	$ 38,444,468	$ 4,661,425	$ 18,639,709	$ 6,354,375	$ 68,099,977
Expenditures					
Current:					
General Government	$ 3,414,106	$ 0	$ 0	$ 0	$ 3,414,106
Finance	2,133,575	0	0	0	2,133,575
Administration of Justice	2,343,863	0	0	0	2,343,863
Public Safety	16,229,300	0	0	45,746	16,275,046
Public Health and Welfare	6,105,954	0	0	3,520,030	9,625,984
Agriculture and Natural Resources	155,289	0	0	0	155,289
Other Operations	6,659,331	0	0	157,207	6,816,538
Highways	0	4,232,617	0	0	4,232,617
Debt Service:					
Principal on Debt	0	0	11,562,227	0	11,562,227
Interest on Debt	0	0	3,509,144	0	3,509,144
Other Debt Service	0	0	276,058	0	276,058
Capital Projects	0	0	0	1,685,972	1,685,972
Total Expenditures	$ 37,041,418	$ 4,232,617	$ 15,347,429	$ 5,408,955	$ 62,030,419

(Continued)

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	$ 1,403,050	$ 428,808	$ 3,292,280	$ 945,420	$ 6,069,558
Other Financing Sources (Uses)					
Insurance Recovery	$ 0	$ 0	$ 0	$ 8,486	$ 8,486
Transfers In	0	0	0	75,000	75,000
Transfers Out	(75,000)	0	0	0	(75,000)
Total Other Financing Sources (Uses)	$ (75,000)	$ 0	$ 0	$ 83,486	$ 8,486
Net Change in Fund Balances	$ 1,328,050	$ 428,808	$ 3,292,280	$ 1,028,906	$ 6,078,044
Fund Balance, July 1, 2021	17,544,147	2,087,315	13,776,236	7,677,938	41,085,636
Fund Balance, June 30, 2022	$ 18,872,197	$ 2,516,123	$ 17,068,516	$ 8,706,844	$ 47,163,680

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

Robertson 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:		
Net change in fund balances - total governmental funds (Exhibit C-3)		$ 6,078,044
(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	$ 907,621	
Less: current-year depreciation expense	(2,464,777)	(1,557,156)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of capital assets disposed		(7,852)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2021	$ (1,759,872)	
Add: deferred delinquent property taxes and other deferred June 30, 2022	2,713,816	953,944
(4) The issuance of long-term debt (e.g., notes, bonds) 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 and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.		
Less: contributions from the school department for notes	$ (27,227)	
Less: change in premium on debt issuances	1,204,704	
Add: principal payments on bonds	11,535,000	
Add: principal payments on notes	27,227	
Less: change in deferred amount on refunding debt	(607,448)	12,132,256
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	$ 58,608	
Change in compensated absences payable	(313,154)	
Change in landfill closure/postclosure care costs	31,140	
Change in deferred outflows related to pensions	3,578,414	
Change in deferred inflows related to pensions	(7,417,799)	
Change in net pension asset	5,305,709	1,242,918
(6) The internal service fund is 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.		(548,040)
Change in net position of governmental activities (Exhibit B)		$ 18,294,114

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

Robertson 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 Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 24,226,570	$ 0	$ 0	$ 24,226,570	$ 23,087,126	$ 23,209,126	$ 1,017,444
Licenses and Permits	736,527	0	0	736,527	611,976	611,976	124,551
Fines, Forfeitures, and Penalties	454,468	0	0	454,468	396,794	396,794	57,674
Charges for Current Services	4,863,559	0	0	4,863,559	4,473,149	4,573,149	290,410
Other Local Revenues	457,916	0	0	457,916	229,149	405,443	52,473
Fees Received From County Officials	4,575,485	0	0	4,575,485	4,282,800	4,282,800	292,685
State of Tennessee	3,017,549	0	0	3,017,549	5,256,006	5,365,772	(2,348,223)
Federal Government	112,394	0	0	112,394	5,000	122,950	(10,556)
Total Revenues	$ 38,444,468	$ 0	$ 0	$ 38,444,468	$ 38,342,000	$ 38,968,010	$ (523,542)
Expenditures							
General Government							
County Commission	$ 438,360	$ 0	$ 0	$ 438,360	$ 445,739	$ 454,993	$ 16,633
County Mayor/Executive	545,524	0	0	545,524	591,100	570,271	24,747
Election Commission	354,141	0	0	354,141	405,511	448,017	93,876
Register of Deeds	333,380	0	0	333,380	373,329	339,016	5,636
Planning	382,871	0	0	382,871	450,354	409,477	26,606
County Buildings	1,123,934	(47,569)	0	1,076,365	1,318,723	1,224,570	148,205
Preservation of Records	235,896	0	4,661	240,557	206,830	251,480	10,923
Finance							
Accounting and Budgeting	623,325	0	0	623,325	703,332	632,473	9,148
Property Assessor's Office	505,359	0	0	505,359	574,477	525,626	20,267
County Trustee's Office	308,191	0	0	308,191	360,552	312,522	4,331
County Clerk's Office	696,700	0	0	696,700	768,560	727,079	30,379
Administration of Justice							
Circuit Court	927,311	0	0	927,311	1,157,384	1,001,177	73,866
General Sessions Court	473,604	0	0	473,604	541,763	522,399	48,795
Drug Court	162,732	0	0	162,732	158,862	201,386	38,654
Chancery Court	331,302	0	0	331,302	392,202	350,424	19,122
Juvenile Court	448,914	0	0	448,914	549,518	489,835	40,921

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Public Safety							
Sheriff's Department	$ 15,252,472	$ (295,808)	$ 32,325	$ 14,988,989	$ 17,546,558	$ 16,043,947	$ 1,054,958
Fire Prevention and Control	773,825	0	0	773,825	773,825	773,825	0
Civil Defense	203,003	(37,427)	46,831	212,407	222,961	225,615	13,208
Public Health and Welfare							
Local Health Center	532,449	0	0	532,449	1,074,288	1,244,280	711,831
Rabies and Animal Control	305,926	0	0	305,926	342,377	324,606	18,680
Ambulance/Emergency Medical Services	5,208,181	(1,080)	196,908	5,404,009	6,329,888	6,238,420	834,411
Sanitation Management	59,398	0	0	59,398	65,314	65,314	5,916
Agriculture and Natural Resources							
Agricultural Extension Service	155,289	0	0	155,289	195,926	195,926	40,637
Other Operations							
Other Charges	6,015,377	0	0	6,015,377	3,308,672	6,488,132	472,755
Contributions to Other Agencies	643,954	0	0	643,954	643,954	643,954	0
Total Expenditures	$ 37,041,418	$ (381,884)	$ 280,725	$ 36,940,259	$ 39,501,999	$ 40,704,764	$ 3,764,505
Excess (Deficiency) of Revenues Over Expenditures	$ 1,403,050	$ 381,884	$ (280,725)	$ 1,504,209	$ (1,159,999)	$ (1,736,754)	$ 3,240,963
Other Financing Sources (Uses)							
Transfers Out	$ (75,000)	$ 0	$ 0	$ (75,000)	$ 0	$ (75,000)	$ 0
Total Other Financing Sources	$ (75,000)	$ 0	$ 0	$ (75,000)	$ 0	$ (75,000)	$ 0
Net Change in Fund Balance	$ 1,328,050	$ 381,884	$ (280,725)	$ 1,429,209	$ (1,159,999)	$ (1,811,754)	$ 3,240,963
Fund Balance, July 1, 2021	17,544,147	(381,884)	0	17,162,263	14,074,733	14,074,733	3,087,530
Fund Balance, June 30, 2022	$ 18,872,197	$ 0	$ (280,725)	$ 18,591,472	$ 12,914,734	$ 12,262,979	$ 6,328,493

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

Robertson 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 Basis)	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 1,342,824	$ 0	$ 1,342,824	$ 1,320,000	$ 1,320,000	$ 22,824
Licenses and Permits	14,700	0	14,700	10,046	10,046	4,654
Charges for Current Services	62,800	0	62,800	29,000	29,000	33,800
Other Local Revenues	29,101	0	29,101	8,128	8,128	20,973
State of Tennessee	3,212,000	0	3,212,000	2,914,826	2,914,826	297,174
Total Revenues	$ 4,661,425	$ 0	$ 4,661,425	$ 4,282,000	$ 4,282,000	$ 379,425
Expenditures						
Highways						
Administration	$ 364,361	$ 0	$ 364,361	$ 431,203	$ 388,055	$ 23,694
Highway and Bridge Maintenance	2,808,243	0	2,808,243	3,394,167	3,161,510	353,267
Operation and Maintenance of Equipment	435,669	0	435,669	548,511	529,316	93,647
Other Charges	350,744	0	350,744	117,119	412,119	61,375
Capital Outlay	273,600	67,448	341,048	620,000	620,000	278,952
Total Expenditures	$ 4,232,617	$ 67,448	$ 4,300,065	$ 5,111,000	$ 5,111,000	$ 810,935
Excess (Deficiency) of Revenues Over Expenditures	$ 428,808	$ (67,448)	$ 361,360	$ (829,000)	$ (829,000)	$ 1,190,360
Net Change in Fund Balance	$ 428,808	$ (67,448)	$ 361,360	$ (829,000)	$ (829,000)	$ 1,190,360
Fund Balance, July 1, 2021	2,087,315	0	2,087,315	1,483,364	1,483,364	603,951
Fund Balance, June 30, 2022	$ 2,516,123	$ (67,448)	$ 2,448,675	$ 654,364	$ 654,364	$ 1,794,311

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

Exhibit D-1

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

	Governmental Activities - Internal Service Fund Self-Insurance Fund
ASSETS	
Equity in Pooled Cash and Investments	$ 3,060,168
Total Assets	$ 3,060,168
LIABILITIES	
Claims and Judgments Payable	$ 1,953,886
Total Liabilities	$ 1,953,886
NET POSITION	
Unrestricted	$ 1,106,282
Total Net Position	$ 1,106,282

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

Exhibit D-2

Robertson County, Tennessee
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2022

	Governmental Activities - Internal Service Fund
	Self-Insurance Fund
Operating Revenues	
Charges for Current Services:	
Self-Insurance Premiums/Contributions	$ 3,775,068
Total Operating Revenues	$ 3,775,068
Operating Expenses	
Employee Benefits:	
Handling Charges and Administrative Costs	$ 524,559
Medical Claims	3,987,750
Total Operating Expenses	$ 4,512,309
Operating Income (Loss)	$ (737,241)
Nonoperating Revenues (Expenses)	
Investment Income	$ 3,705
Miscellaneous Refunds	185,496
Total Nonoperating Revenues (Expenses)	$ 189,201
Changes in Net Position	$ (548,040)
Net Position, July 1, 2021	1,654,322
Net Position, June 30, 2022	$ 1,106,282

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

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

	Governmental Activities - Internal Service Fund Self Insurance Fund
Cash Flows from Operating Activities	
Receipts from Interfund Services Provided	$ 3,775,068
Other Self-Insured Claims	(4,078,983)
Other Receipts (Payments)	185,496
Net Cash Provided By (Used In) Operating Activities	$ (118,419)
Cash Flows from Investing Activities	
Investment Income	$ 3,705
Net Cash Provided By (Used In) Investing Activities	$ 3,705
Net Increase (Decrease) In Cash	$ (114,714)
Cash, July 1, 2021	3,174,882
Cash, June 30, 2022	$ 3,060,168
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	$ (737,241)
Miscellaneous Refunds	185,496
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Change in Assets and Liabilities:	
Increase (Decrease) in Claims and Judgments Payable	433,326
Net Cash Provided By (Used In) Operating Activities	$ (118,419)

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

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

	Custodial Funds
ASSETS	
Cash	$ 4,204,491
Due from Other Governments	2,721,383
Total Assets	$ 6,925,874
LIABILITIES	
Due to Other Taxing Units	$ 2,721,383
Total Liabilities	$ 2,721,383
NET POSITION	
Restricted For Individuals, Organizations and Other Governments	$ 4,204,491
Total Net Position	$ 4,204,491

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

Exhibit E-2

Robertson 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	$ 15,705,571
Fines/Fees and Other Collections	30,613,942
Total Additions	$ 46,319,513
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 15,705,571
Payments to State	14,188,983
Payments to County/City	9,593,142
Payments to Individuals and Others	4,798,447
Total Deductions	$ 44,286,143
Net Increase (Decrease) in Fiduciary in Net Position	$ 2,033,370
Net Position, July 1, 2021	2,171,121
Net Position, June 30, 2022	$ 4,204,491

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

ROBERTSON COUNTY, TENNESSEE
Index of Notes to the Financial Statements

Note			Page(s)
I.	**Summary of Significant Accounting Policies**		
	A.	Reporting Entity	35
	B.	Government-wide and Fund Financial Statements	36
	C.	Measurement Focus, Basis of Accounting, and Financial Statement Presentation	37
	D.	Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	
		1. Deposits and Investments	40
		2. Receivables and Payables	41
		3. Restricted Assets	42
		4. Capital Assets	43
		5. Deferred Outflows/Inflows of Resources	44
		6. Compensated Absences	44
		7. Long-term Debt and Long-term Obligations	45
		8. Net Position and Fund Balance	45
		9. Minimum Fund Balance Policy	47
	E.	Pension Plans	48
	F.	Other Postemployment Benefit (OPEB) Plan	48
II.	**Reconciliation of Government-wide and Fund Financial Statements**		
	A.	Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position	49
	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	49
III.	**Stewardship, Compliance, and Accountability**		
	A.	Budgetary Information	49
	B.	Expenditures Exceeded Appropriations	50
IV.	**Detailed Notes on All Funds**		
	A.	Deposits and Investments	51
	B.	Capital Assets	55
	C.	Interfund Receivables, Payables, and Transfers	58
	D.	Long-term Debt	59
	E.	Long-term Obligations	60
	F.	Pledges of Receivables and Future Revenues	62
	G.	On-Behalf Payments	62
V.	**Other Information**		
	A.	Risk Management	62
	B.	Accounting Changes	64
	C.	Contingent Liabilities	66
	D.	Changes in Administration	66
	E.	Landfill Closure/Postclosure Care Costs	66
	F.	Joint Ventures	67
	G.	Retirement Commitments	
		1. Tennessee Consolidated Retirement System (TCRS)	68
		2. Deferred Compensation	85
	H.	Other Postemployment Benefits (OPEB)	86
	I.	Office of Central Accounting, Budgeting, and Purchasing	91
	J.	Purchasing Law	91
	K.	Subsequent Events	92

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Robertson 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 Robertson County:

A. Reporting Entity

Robertson County is a public municipal corporation governed by an elected 24-member board. As required by GAAP, these financial statements present Robertson County (the primary government) and its component units. The financial statements of the Robertson County Emergency Communications District, a component unit requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of this omission did not affect the independent auditor's opinion thereon. 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 Robertson County School Department operates the public school system in the county, and the voters of Robertson County elect its board. The school department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Robertson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Robertson County, and the Robertson County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the county commission's approval. The financial statements of the Robertson County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The Robertson 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. The financial statements of the Robertson County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report, as previously mentioned. Complete financial statements of the Robertson County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Robertson County Emergency
Communications District
517 South Brown Street
Springfield, TN 37172

Related Organization – The Robertson County Industrial Development Board is a related organization of Robertson County. The county mayor nominates, and the Robertson County Commission confirms the board members, but the county's accountability for the organization does not extend beyond making the appointments. Robertson County acts as an agent for the board by collecting the hotel/motel tax and forwarding the tax to the board through the county's General Fund. During the year ended June 30, 2022, the county did not provide any operating subsidies to the board.

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. However, the primary government of Robertson County does not have any business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Robertson 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.

Robertson County issues all debt for the discretely presented Robertson 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. The internal service fund is reported with the governmental activities in the government-wide financial statements, and the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund, and fiduciary funds financial statements. 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 Robertson 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. Robertson County only reports one proprietary fund, an internal service fund. It has no enterprise funds to report.

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, grants, and similar items 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. 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 General Debt Service Fund for payments to be made early in the following year.

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

Proprietary funds and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category includes custodial funds.

Robertson 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.

Other General Government Fund - This special revenue fund accounts for transactions of the county's funding from the American Rescue Plan Act.

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

General Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Additionally, Robertson County reports the following fund types:

Capital Projects Funds – These funds account the financial resources to be used for the acquisition or construction of major capital expenditures.

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

Custodial Funds – These funds account for amounts collected in a custodial capacity by the constitutional officers and local sales taxes received by the state to be forwarded to the various cities in Robertson County.

The discretely presented Robertson 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.

Internal School Fund – This special revenue 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. Collections from students and school activities are the foundational revenues of this fund. The current year (FY22) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY21) 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.

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

Special Revenue Fund – The School Federal Projects Fund accounts for and reports the proceeds of specific revenue sources that are restricted to expenditure on specific education programs.

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

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 county employee self-insurance health programs. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's internal service fund are charges for services. Operating expenses for the internal service fund include administrative expenses and employee benefits.

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

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes 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 Robertson 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. Most income from these pooled investments is assigned to the General Debt Service Fund. Robertson 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 policies 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 policies 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 policies 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 policies 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. Robertson County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

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

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as due to/from other funds.

All ambulance, property taxes, and solid waste receivables are shown with an allowance for uncollectible. Ambulance and solid waste receivables allowance for uncollectibles is based on historical collection

data. The allowance for uncollectible property taxes is equal to four 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 year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable from restricted assets reflected in the primary government funds represent a deposit placed with Robertson County for rental property ($3,000). Claims and judgments payable totaling $1,953,886 are discussed in Note V.A. Risk Management.

Retainage payable in the General Capital Projects Fund and the school department's Education Capital Projects Fund 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 nonmajor governmental funds.

3. <u>Restricted Assets</u>

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Robertson 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 Robertson County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Robertson 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.

4. Capital Assets

Governmental funds do not capitalize the cost of capital outlays; these funds report capital outlays as expenditures upon acquisition.

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items) are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $10,000 (infrastructure and right-of-ways $50,000; portable buildings $25,000), or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

Property, plant, equipment, and infrastructure of the primary government and the discretely presented school department are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	20 - 40
Other Capital Assets	5 - 20
Infrastructure:	
Roads	5 - 20

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) 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 deferred charge on refunding; pension changes in experience, assumptions, and proportion; pension and other postemployment benefits contributions after the measurement date; and other postemployment benefits changes in experience, proportion, and assumptions. 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. This separate financial statement element, deferred inflows of resources, represents 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; pension changes in experience, proportion, and investment earnings; other postemployment benefits changes in experience, assumptions, and proportion; and various receivables for revenues, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Compensated Absences

It is the policy of the Robertson County primary government to permit employees to accumulate a maximum of 240 hours of earned, but unused vacation benefits that will be paid to employees upon separation from county service. Accumulated hours in excess of 240 will be credited to sick leave. Employees may accumulate an unlimited amount of sick leave; however, the county will only pay separated employees 25 percent of their unused sick leave not to exceed 240 hours. Any remaining sick leave may be credited toward retirement benefits. School department employees may accumulate limited amounts of earned but unused vacation benefits and unlimited amounts of unused sick leave. However, the granting of vacation and sick leave has no guaranteed payment provision. All vacation pay and

sick leave are accrued when incurred in the government-wide statements for the county. Liabilities for vacation pay and sick leave are reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

7. Long-term Debt and Long-term Obligations

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type 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 issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

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

8. Net Position and Fund Balance

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

a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are

attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

As of June 30, 2022, Robertson County had $83,217,550 in outstanding debt for capital purposes for the discretely presented Robertson County School Department. This debt is a liability of Robertson County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Robertson County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by

formal resolutions of the county commission, the county's highest level of decision-making authority and the Board of Education, the school department's highest level of decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission has by resolution authorized the Financial Management Committee to make assignments for the general government. The Board of Education makes assignments for the school department.

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.

9. <u>Minimum Fund Balance Policy</u>

To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of certain governmental funds, the following minimum fund balance policy exists:

General Fund – The county will maintain the greater of $6,000,000 or 15 percent of the next year's budget in unassigned fund balance.

General Debt Service Fund – The county will begin each fiscal year with a balance of cash or investments in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, and (4) growth needs, as follows:

(1) Cash flow needs – begin the fiscal year with the sum of principal and interest requirements on the county's total indebtedness due in the first six months of the year.

(2) Budgeting contingencies - begin the fiscal year with 10 percent of budgeted property tax revenues and 20 percent of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.

(3) Emergency contingencies – begin the fiscal year with the same amount as the budgeting contingency to protect the

county from shortfalls related to severe economic downturns or the occurrence of natural disasters.

(4) Growth needs – the county shall take into consideration its capital financing needs for the upcoming budget year and shall only use a portion of fund balance in excess of the minimum required amounts discussed above, if needed, to balance the annual debt service budget.

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 Robertson County's participation in the Public Employee Pension Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Robertson 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 Robertson 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) Plan

Discretely Presented Robertson County School Department

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 Robertson 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. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Robertson County School Department

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

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

Primary Government

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

Discretely Presented Robertson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted and the Education Capital Projects Fund which adopts a project length budget. All annual appropriations lapse at fiscal year-end.

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be

sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the county commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

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

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

At June 30, 2022, Robertson County reported the following significant encumbrances:

Fund	Amount
Primary Government:	
Major Funds:	
General	$ 280,725
Highway/Public Works	67,448
Nonmajor Funds:	
Solid/Waste Sanitation	12,680
General Capital Projects	155,049

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the county commission in the Instruction - Student Body Education Program appropriations category (the legal level of control) of the General Purpose School Fund by $1,346,094 due to posting a material audit adjustment. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balance. For further information, see the Findings and Questioned Cost section of this report.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Robertson County and the Robertson County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net position represents nonpooled amounts held separately by individual funds.

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of 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, Robertson County had the following investments carried at amortized cost using a Stable Net Asset Value. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Robertson County and the discretely presented Robertson County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Maturities	Amortized Cost
Investments at Amortized Cost:			
State Treasurer's Investment Pool	1 to 44 days	N/A	$ 50,061,280

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. Robertson 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. Robertson County has no investment policy that would further limit its investment choices. As of June 30, 2022, Robertson 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 Robertson 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 Robertson 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.

On June 30, 2022, the Robertson 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.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	$ 395,802
Developed Market International Equity	N/A	N/A	178,749
Emerging Market International Equity	N/A	N/A	51,074
U.S. Fixed Income	N/A	N/A	255,355
Real Estate	N/A	N/A	127,678
Short-term Securities	N/A	N/A	12,768
NAV - Private Equity and Strategic Lending	N/A	N/A	255,355
Total			$ 1,276,781

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/2020/ag20045.pdf.

B. Capital Assets

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	$ 6,312,946	$ 27,082	$ 0	$ 6,340,028
Construction in Progress	81,321	76,138	0	157,459
Total Capital Assets Not Depreciated	$ 6,394,267	$ 103,220	$ 0	$ 6,497,487
Capital Assets Depreciated:				
Buildings and Improvements	$ 47,236,985	$ 0	$ 0	$ 47,236,985
Infrastructure	12,218,994	162,683	0	12,381,677
Other Capital Assets	13,490,126	641,718	(440,565)	13,691,279
Total Capital Assets Depreciated	$ 72,946,105	$ 804,401	$ (440,565)	$ 73,309,941
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 16,615,901	$ 1,154,110	$ 0	$ 17,770,011
Infrastructure	6,909,099	418,406	0	7,327,505
Other Capital Assets	7,951,583	892,261	(432,713)	8,411,131
Total Accumulated Depreciation	$ 31,476,583	$ 2,464,777	$ (432,713)	$ 33,508,647
Total Capital Assets Depreciated, Net	$ 41,469,522	$ (1,660,376)	$ (7,852)	$ 39,801,294
Governmental Activities Capital Assets, Net	$ 47,863,789	$ (1,557,156)	$ (7,852)	$ 46,298,781

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

Governmental Activities:

General Government	$ 1,137,432
Finance	4,097
Administration of Justice	2,472
Public Safety	423,502
Public Health and Welfare	324,700
Highway/Public Works	572,574
Total Depreciation Expense - Governmental Activities	$ 2,464,777

Net Investment in Capital Assets

Capital Assets	$ 46,298,781
Less:	
Outstanding principal of capital debt	(14,637,450)
Unamortized balance of original issue premiums on outstanding capital-related debt	(993,851)
Net Investment in Capital Assets	$ 30,667,480

Discretely Presented Robertson County School Department

Governmental Activities:

	Balance 7-1-21	Increases	Decreases	Balance 6-30-22
Capital Assets Not Depreciated:				
Land	$ 3,637,163	$ 0	$ 0	$ 3,637,163
Construction in Progress	11,506,666	3,518,915	0	15,025,581
Total Capital Assets Not Depreciated	$ 15,143,829	$ 3,518,915	$ 0	$ 18,662,744
Capital Assets Depreciated:				
Buildings and Improvements	$ 205,252,412	$ 46,141	$ 0	$ 205,298,553
Other Capital Assets	13,910,607	1,265,015	(173,359)	15,002,263
Total Capital Assets Depreciated	$ 219,163,019	$ 1,311,156	$ (173,359)	$ 220,300,816
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 78,012,094	$ 4,572,178	$ 0	$ 82,584,272
Other Capital Assets	9,410,310	978,643	(143,599)	10,245,354
Total Accumulated Depreciation	$ 87,422,404	$ 5,550,821	$ (143,599)	$ 92,829,626
Total Capital Assets Depreciated, Net	$ 131,740,615	$ (4,239,665)	$ (29,760)	$ 127,471,190
Governmental Activities Capital Assets, Net	$ 146,884,444	$ (720,750)	$ (29,760)	$ 146,133,934

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

Governmental Activities:

Support Services	$ 5,550,821

C. Interfund Receivables, Payables, and Transfers

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	$ 1,925
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	310,184

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

Interfund Transfers:

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

Primary Government

	Transfers In	
Transfers Out	Nonmajor governmental fund	Purpose
General Fund	$ 75,000	Capital projects

Discretely Presented Robertson County School Department

	Transfers In		
Transfers Out	General Purpose School Fund	Nonmajor Governmental Fund	Purpose
General Purpose School Fund	$ 0	$ 300,000	Operations
Nonmajor Governmental Fund	310,184	0	CCEIS grant funding
Total	$ 310,184	$ 300,000	

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.

D. Long-term Debt

Primary Government

General Obligation Bonds and Notes

General Obligation Bonds - Robertson 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 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 General Debt Service Fund.

General obligation bonds outstanding as of June 30, 2022, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-22
General Obligation Bonds	2 to 5%	5-1-39	$ 59,595,000	$ 30,885,000
General Obligation Bonds - Refunding	0.2 to 5.5	5-1-34	97,605,000	66,970,000

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	$ 12,040,000	$ 3,010,433	$ 15,050,433
2024	12,370,000	2,593,003	14,963,003
2025	12,675,000	2,163,464	14,838,464
2026	11,515,000	1,680,197	13,195,197
2027	11,620,000	1,351,244	12,971,244
2028-2032	24,275,000	3,317,066	27,592,066
2033-2037	11,515,000	922,073	12,437,073
2038-2039	1,845,000	69,500	1,914,500
Total	$ 97,855,000	$ 15,106,981	$ 112,961,981

There is $17,068,516 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled $1,344 based on the 2020

federal census. Total debt per capita, including bonds and unamortized debt premiums totaled $1,426 based on the 2020 federal census.

Changes in Long-term Debt

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

Governmental Activities:

	Bonds	Notes - Direct Placement
Balance, July 1, 2021	$ 109,390,000	$ 27,227
Reductions	(11,535,000)	(27,227)
Balance, June 30, 2022	$ 97,855,000	$ 0
Balance Due Within One Year	$ 0	$ 0

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2022	$ 97,855,000
Less: Balance Due Within One Year - Debt	(12,040,000)
Add: Unamortized Premium on Debt	5,932,191
Noncurrent Debt Liabilities - Due in More Than One Year - Exhibit A	$ 91,747,191

E. Long-term Obligations

Changes in Long-term Obligations

Governmental Activities:

	Claims and Judgments	Compensated Absences	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2021	$ 1,520,560	$ 2,491,292	$ 235,019
Additions	4,421,076	4,431,707	57,717
Reductions	(3,987,750)	(4,118,553)	(88,857)
Balance, June 30, 2022	$ 1,953,886	$ 2,804,446	$ 203,879
Balance Due Within One Year	$ 1,953,886	$ 560,889	$ 123,984

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

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2022	$ 4,962,211
Less: Balance Due Within One Year - Other	(2,638,759)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 2,323,452

The internal service fund primarily serves the governmental funds. Accordingly, long-term obligations for the internal service fund are included as part of the above totals for governmental activities. At year end, $1,953,886 of claims and judgments is included in the above amounts. Compensated absences will be paid from the employing funds, primarily the General and Highway/Public Works funds. Landfill closure/postclosure care costs will be paid from the Solid Waste/Sanitation Fund.

Discretely Presented Robertson County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Robertson County School Department for the year ended June 30, 2022, was as follows:

Governmental Activities:

	Other Postemployment Benefits
Balance, July 1, 2021	$ 18,289,007
Additions	2,118,991
Reductions	(2,045,752)
Balance, June 30, 2022	$ 18,362,246
Balance Due Within One Year	$ 0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2022	$ 18,362,246
Less: Due Within One Year - Other	0
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 18,362,246

Other postemployment benefits will be paid from the General Purpose School Fund.

F. Pledges of Receivables and Future Revenues

The Robertson County Commission and the city of Greenbrier permitted the Industrial Development Board of the County of Robertson, Tennessee, to pledge all tax incremental financing (TIF) revenues based on an Economic Impact Plan for the Town Square Commons Development Area for up to 12 years. These revenues were pledged for the payment of a $483,000 note plus interest, transaction costs, closing costs, and certain legal expenses. The note was to complete the "project," which consisted of a mixed-use development that includes office, retail, and restaurant space and improvements to a certain existing public park.

Robertson County is not liable for the note. Robertson County's only responsibility under the agreement is to collect and remit all tax incremental financing revenues to the Industrial Development Board. Additional information about the debt and related financing agreements can be obtained from the Industrial Development Board of the County of Robertson, Tennessee, located at 503 West Court Square, Springfield, Tennessee.

G. On-Behalf Payments

Discretely Presented Robertson County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Robertson County School Department. These payments are made by the state to the Local Education Group Insurance Plan. This 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 $359,385. 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

Primary Government

The Robertson County general government is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. In prior years, the county decided it was more economically feasible to join a public entity risk pool instead of purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage. The county joined the Local Government Property and Casualty Fund (LGPCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county

pays an annual premium to the LGPCF for its general liability, property, and casualty insurance coverage. The creation of the LGPCF provides for it to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding $250,000 for property and $450,000 for liability for each insured event.

Robertson County participates in the Local Government Workers' Compensation Fund (LGWCF), a public entity risk pool established under provisions of Section 29-20-401, Tennessee Code Annotated, by the Tennessee County Services Association to provide a program of workers' compensation coverage to employees of local governments. The county pays an annual premium to the LGWCF for its workers' compensation insurance coverage. The LGWCF is to be self-sustaining through member premiums. The LGWCF reinsures through commercial insurance companies for claims exceeding $500,000.

Beginning July 1, 2014, Robertson County has chosen to establish a Self-Insurance Fund for risks associated with the employees' health insurance and pharmacy plan. The Self-Insurance Fund is accounted for as an Internal Service Fund in which assets are set aside for claim settlements. The county is self-insured to a limit of $150,000 for a single medical claim. The county has obtained a stop/loss commercial insurance policy to cover claims beyond this liability.

All full-time employees of the county are eligible to participate in the Self-Insurance Fund. Premium charges are allocated to each fund that accounts for full-time employees. These charges are based on historical data of the amounts needed to pay prior- and current-year claims. Liabilities of the funds are reported when losses are probable, and the amounts of the losses can be reasonably estimated. The Self-Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. Claims liabilities include 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 for the Self-Insurance Fund are as follows:

Self-Insurance Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2020-21	$ 1,123,582	$ 3,643,218	$ (3,246,240)	$ 1,520,560
2021-22	1,520,560	4,421,076	(3,987,750)	1,953,886

Discretely Presented Robertson County School Department

The 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.

It is the policy of the school department to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, and casualty. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

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

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

D. Changes in Administration

On March 18, 2022, Lisa Cavender retired from the Office of the Circuit, General Session, and Juvenile Courts Clerk. Donna Sircy served as acting clerk through April 18, 2022, when the county commission appointed Kristy Chowning as interim clerk.

E. Landfill Closure/Postclosure Care Costs

Robertson County has active permits on file with the state Department of Environment and Conservation for a sanitary landfill and a demolition landfill. The county has provided financial assurances for estimated closure and postclosure liabilities as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Robertson County closed its sanitary landfill in 1998. The $203,879 reported as postclosure care liability at June 30, 2022, represents amounts based on what it would cost to perform all postclosure care in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Joint Ventures

Primary Government

The Springfield-Robertson County Municipal Airport is jointly owned by Robertson County and the city of Springfield and is operated by the Springfield-Robertson County Joint Airport Board. The board comprises seven members: two are appointed by Robertson County, two are appointed by the city of Springfield, and three members are jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County did not contribute to the operations of Springfield-Robertson County Municipal Airport during the year ended June 30, 2022.

The Stokes Brown Public Library is jointly owned by Robertson County and the city of Springfield and is operated by the Library Board. The board comprises seven members: three are appointed by Robertson County, three are appointed by the city of Springfield, and the final member is jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County contributed $443,940 to the Stokes Brown Public Library during the year ended June 30, 2022.

Robertson County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the Springfield-Robertson County Municipal Airport and the Stokes Brown Public Library can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Springfield-Robertson County
Municipal Airport
4432 Airport Road
Springfield, TN 37172-1125

Stokes Brown Public Library
405 White Street
Springfield, TN 37172

G. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Robertson County and non-certified employees of the discretely presented Robertson 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 62.64 percent, the non-certified employees of the discretely presented school department comprise 37.36 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, 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.

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 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. 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	417
Inactive Employees Entitled to But Not Yet Receiving Benefits	1,245
Active Employees	904
Total	2,566

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. Robertson County makes employer contributions at 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 Robertson County was $1,636,298 based on a rate of 5.03 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Robertson 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)

Robertson County's net pension liability (asset) was measured as of June 30, 2021, and the total pension liability (asset) 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 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 class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target 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 Robertson 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)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2020	$ 78,745,248	$ 80,065,951	$ (1,320,703)
Changes for the Year:			
Service Cost	$ 2,544,625	$ 0	$ 2,544,625
Interest	5,781,020	0	5,781,020
Differences Between Expected and Actual Experience	(1,625,483)	0	(1,625,483)
Changes in Assumptions	8,374,414	0	8,374,414
Contributions-Employer	0	1,482,946	(1,482,946)
Contributions-Employees	0	1,475,357	(1,475,357)
Net Investment Income	0	20,625,310	(20,625,310)
Benefit Payments, Including Refunds of Employee Contributions	(3,103,342)	(3,103,342)	0
Administrative Expense	0	(81,463)	81,463
Net Changes	$ 11,971,234	$ 20,398,808	$ (8,427,574)
Balance, June 30, 2021	$ 90,716,482	$ 100,464,759	$ (9,748,277)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	62.64%	$ 56,824,804	$ 62,930,896	$ (6,106,092)
School Department	37.36%	33,891,678	37,533,863	(3,642,185)
Total		$ 90,716,482	$ 100,464,759	$ (9,748,277)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Robertson 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%) or one percentage point higher (7.75%) than the current rate:

Robertson County	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 3,994,520	$ (9,748,277)	$ (20,940,298)

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, Robertson County recognized negative pension expense of ($681,846).

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 233,546	$ 2,053,224
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	11,008,473
Changes in Assumptions	6,699,531	0
Contributions Subsequent to the Measurement Date of June 30, 2021 (1)	1,636,298	N/A
Total	$ 8,569,375	$ 13,061,697

(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 Resources	Deferred Inflows of Resources
Primary Government	$ 5,352,342	$ 8,181,541
School Department	3,217,033	4,880,156
Total	$ 8,569,375	$ 13,061,697

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:

June 30	Amount
2023	$ (1,861,992)
2024	(1,461,964)
2025	(1,188,703)
2026	(1,615,962)
2027	0
Thereafter	0

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

Discretely Presented Robertson County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Robertson County and non-certified employees of the discretely presented Robertson 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 62.64 percent and the non-certified employees of the discretely presented school department comprise 37.36 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Robertson 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 Pension 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/Reporting-and-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 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 for the year ended June 30, 2022, to the Teacher Retirement Plan were $361,914, which is 2.01 percent of covered payroll. In addition, employer contributions of $341,724, which is 1.99 percent of covered payroll 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 ($1,184,797) 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 (asset) 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 1.093781 percent. The proportion as of June 30, 2020, was 1.155869 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense of $142,677.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 20,612	$ 216,794
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	682,001
Changes in Assumptions	427,345	0
Changes in Proportion of Net Pension Liability (Asset)	53,725	67,408
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021 (1)	361,914	N/A
Total	$ 863,596	$ 966,203

The school department's employer contributions of $361,914, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 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	$ (151,003)
2024	(147,270)
2025	(146,206)
2026	(163,368)
2027	18,538
Thereafter	124,790

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 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 class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target 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%) or one percentage point higher (7.75%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 407,302	$ (1,184,797)	$ (2,359,027)

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

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Robertson 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/Reporting-and-Investment-Policies.

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

credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to 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 Robertson County School Department for the year ended June 30, 2022, to the Teacher Legacy Pension Plan were $3,623,811, 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 ($45,707,117) 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 1.059693 percent. The proportion measured at June 30, 2019, was 1.140554 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense (negative pension expense) of ($7,197,179).

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 Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 153,601	$ 3,812,122
Changes in Assumptions	12,212,178	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	36,450,405
Changes in Proportion of Net Pension Liability (Asset)	414,500	245,749
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	3,623,811	N/A
Total	$ 16,404,090	$ 40,508,276

The school department's employer contributions of $3,623,811 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ending June 30, 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	$ (6,613,312)
2024	(6,261,683)
2025	(5,016,088)
2026	(9,836,914)
2027	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 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 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 class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target 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%) or one percentage point higher (7.75%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ (8,134,329)	$ (45,707,117)	$ (76,975,171)

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

2. Deferred Compensation – Primary Government

Robertson County offers its employees a deferred compensation plan established pursuant to IRC Section 457. All costs of administering and funding these programs are the responsibility of plan participants. The Section 457 plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 457 establishes participation, contribution, and withdrawal provisions for the plans.

Deferred Compensation – Discretely Presented Robertson County School Department

The discretely presented Robertson County School Department offers its employees a deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding these programs are the responsibility of plan participants. The Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 403(b) establishes participation, contribution, and withdrawal provisions for the plans.

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 into 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 $892,552 and teachers contributed $607,493 to this deferred compensation pension plan.

H. Other Postemployment Benefits (OPEB)

Discretely Presented Robertson County School Department

Robertson County School Department provides OPEB benefits to its certified 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 meet the criteria of paragraph 4 of GASB Statement No. 75.

OPEB Provided Through State Administered Public Entity Risk Pools

The Robertson County School Department provides healthcare benefits to its retirees under the Local Education Plan (LEP) until they reach Medicare eligibility. The certified retirees of Robertson County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. However, the school department does not provide any subsidy (direct or indirect) to this plan and therefore does not recognize any OPEB liability associated with the TNM.

The school department's total OPEB liability for the plan 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 of the plan 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 each plan

The discount rate was 2.16 percent, based on an average rating of AA/Aa as shown the Bond Buyer 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 reflect more closely 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 non-disabled pre-retirement mortality, with mortality improvement projected generationally with MP-2020 from 2010. Post-retirement tables for non-teachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 6% to 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 Robertson 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 Robertson County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. 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 8-27-301, *TCA*, 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. During the year, Robertson County provided a direct subsidy for eligible retiree's premiums based on years of service. Retirees with 25 or more years of service receive 45 percent; 20 but less than 25 years, 35 percent, and 15 but less than 20 years, 25 percent toward the cost of the insurance plan selected by the retiree. Also, the state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree's 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:

Inactive Employees or Beneficiaries Currently Receiving Benefits	77
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	873
Total	950

A state insurance committee, created in accordance with 8-27-301, *TCA*, 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 $773,238 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Robertson County School Department 70.5459%	State of TN 29.4541%	Total OPEB Liability
Balance July 1, 2020	$ 18,289,007	$ 7,060,319	$ 25,349,326
Changes for the Year:			
Service Cost	$ 917,709	$ 383,159	$ 1,300,868
Interest	406,414	169,684	576,098
Difference between Expected and Actuarial Experience	242,620	101,298	343,918
Changes in Proportion	(406,071)	406,071	0
Changes in Assumption and Other Inputs	(261,191)	(109,051)	(370,242)
Benefit Payments	(826,242)	(344,970)	(1,171,212)
Net Changes	$ 73,239	$ 606,191	$ 679,430
Balance June 30, 2021	$ 18,362,246	$ 7,666,510	$ 26,028,756

The Robertson 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 LGOP. The Robertson 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 $468,597 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LGOP for school department retirees.

During the year, the Robertson County School Department's proportionate share of the collective OPEB Liability was 70.5459 percent and the State of Tennessee's Share was 25.4541 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 $1,140,424, including the state's share of the expense. 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 Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 250,087	$ 3,557,196
Changes of Assumptions and Other Inputs	1,734,046	1,609,719
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employee and Nonemployer Contributors As Benefits Came Due	250,936	1,194,911
Benefits Paid After the Measurement Date of June 30, 2021	773,238	0
Total	$ 3,008,307	$ 6,361,826

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

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

Year Ending June 30	School Department
2023	$ (652,297)
2024	(652,297)
2025	(652,297)
2026	(652,297)
2027	(652,297)
Thereafter	(865,272)

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	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Proportionate Share of the Collective Total OPEB Liability	$ 19,738,103	$ 18,362,246	$ 17,047,619

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% Decrease 6.36 to 3.5%	Curent Rate 7.36 to 4.5%	1% Increase 8.36 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 16,299,096	$ 18,362,246	$ 20,794,708

I. Office of Central Accounting, Budgeting, and Purchasing

Robertson County operates under the 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 Law

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by her to serve as the county purchasing agent. The finance director serves as the purchasing agent for Robertson County. The Robertson County Financial Management Committee, with the assistance of the finance director, established a purchasing system for the county that allows department heads to issue purchase orders up to $1,000. Purchases exceeding $1,000 must have a purchase order issued by the purchasing agent. Also, all purchases exceeding $25,000 that are not exempt are required to be competitively bid.

K. Subsequent Events

Delvin Hester, Road Supervisor, retired August 31, 2022, and was succeeded by Troy Adkins effective September 1, 2022.

Connie Stroud, Register of Deeds, retired August 31, 2022, and was succeeded by John West effective September 1, 2022.

Kristy Chowning, Interim Circuit, General Sessions, and Juvenile Courts Clerk, was elected effective September 1, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

Robertson 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	$ 1,892,383	$ 2,042,480	$ 2,005,501	$ 2,094,817	$ 2,335,231	$ 2,410,657	$ 2,448,407	$ 2,544,625
Interest	3,650,769	4,028,106	4,248,065	4,547,964	4,896,547	5,140,121	5,396,913	5,781,020
Differences Between Actual and Expected Experience	1,274,595	(961,885)	(51,179)	980,760	(1,309,821)	(1,227,181)	389,244	(1,625,483)
Changes in Assumptions	0	0	0	1,519,230	0	0	0	8,374,414
Benefit Payments, Including Refunds of Employee Contributions	(1,812,241)	(2,061,122)	(2,216,760)	(2,369,342)	(2,598,901)	(2,676,591)	(2,962,177)	(3,103,342)
Net Change in Total Pension Liability	$ 5,005,506	$ 3,047,579	$ 3,985,627	$ 6,773,429	$ 3,323,056	$ 3,647,006	$ 5,272,387	$ 11,971,234
Total Pension Liability, Beginning	47,690,658	52,696,164	55,743,743	59,729,370	66,502,799	69,825,855	73,472,861	78,745,248
Total Pension Liability, Ending (a)	$ 52,696,164	$ 55,743,743	$ 59,729,370	$ 66,502,799	$ 69,825,855	$ 73,472,861	$ 78,745,248	$ 90,716,482
Plan Fiduciary Net Position								
Contributions - Employer	$ 1,528,462	$ 669,601	$ 691,189	$ 751,541	$ 965,927	$ 1,404,392	$ 1,490,924	$ 1,482,946
Contributions - Employee	1,180,234	1,162,647	1,200,374	1,306,294	1,333,400	1,401,288	1,529,829	1,475,357
Net Investment Income	8,044,076	1,748,709	1,543,809	6,727,121	5,454,135	5,286,287	3,784,223	20,625,310
Benefit Payments, Including Refunds of Employee Contributions	(1,812,241)	(2,061,122)	(2,216,760)	(2,369,342)	(2,598,901)	(2,676,591)	(2,962,177)	(3,103,342)
Administrative Expense	(33,108)	(41,860)	(61,965)	(70,311)	(80,790)	(81,978)	(82,010)	(81,463)
Other	0	0	0	4,716	0	0	0	0
Net Change in Plan Fiduciary Net Position	$ 8,907,423	$ 1,477,975	$ 1,156,647	$ 6,350,019	$ 5,073,771	$ 5,333,398	$ 3,760,789	$ 20,398,808
Plan Fiduciary Net Position, Beginning	48,005,929	56,913,352	58,391,327	59,547,974	65,897,993	70,971,764	76,305,162	80,065,951
Plan Fiduciary Net Position, Ending (b)	$ 56,913,352	$ 58,391,327	$ 59,547,974	$ 65,897,993	$ 70,971,764	$ 76,305,162	$ 80,065,951	$ 100,464,759
Net Pension Liability (Asset), Ending (a - b)	$ (4,217,188)	$ (2,647,584)	$ 181,396	$ 604,806	$ (1,145,909)	$ (2,832,301)	$ (1,320,703)	$ (9,748,277)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	108.00%	104.75%	99.70%	99.09%	101.64%	103.85%	101.68%	110.75%
Covered Payroll	$ 23,587,374	$ 23,901,949	$ 24,060,486	$ 26,095,356	$ 26,619,172	$ 27,921,480	$ 29,641,650	$ 29,481,998
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(17.88)%	(11.39)%	0.75%	2.32%	(4.30)%	(10.14)%	(4.46)%	(33.07)%

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.

Robertson 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	$ 1,528,462	$ 669,601	$ 691,189	$ 751,541	$ 843,828	$ 1,404,392	$ 1,443,499	$ 1,435,775	$ 1,636,298
Less: Contributions in Relation to the Actuarially Determined Contribution	(1,528,462)	(669,601)	(691,189)	(751,541)	(965,927)	(1,404,392)	(1,490,924)	(1,482,946)	(1,636,298)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ (122,099)	$ 0	$ (47,425)	$ (47,171)	$ 0
Covered Payroll	$ 23,587,374	$ 23,241,225	$ 24,060,486	$ 26,095,356	$ 26,421,029	$ 27,921,480	$ 29,641,650	$ 29,481,998	$ 32,530,815
Contributions as a Percentage of Covered Payroll	6.48%	2.88%	2.87%	2.88%	3.63%	5.03%	5.03%	5.03%	5.03%

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.

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

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	$ 98,967	$ 190,668	$ 265,666	$ 371,364	$ 207,711	$ 296,975	$ 318,871	$ 361,914
Less: Contributions in Relation to the Contractually Required Contribution	(98,967)	(190,668)	(265,666)	(371,364)	(207,711)	(296,975)	(318,871)	(361,914)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 2,474,186	$ 4,773,655	$ 6,653,253	$ 9,284,089	$ 10,706,885	$ 14,629,389	$ 15,796,766	$ 18,005,639
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	3.99%	4.00%	1.94%	2.03%	2.02%	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%

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	$ 3,680,396	$ 3,493,697	$ 3,295,561	$ 3,274,943	$ 3,226,391	$ 3,432,341	$ 4,039,952	$ 3,572,003	$ 3,623,811
Less: Contributions in Relation to the Contractually Required Contribution	(3,680,396)	(3,493,697)	(3,295,561)	(3,274,943)	(3,226,391)	(3,432,341)	(4,039,952)	(3,572,003)	(3,623,811)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 41,445,902	$ 38,647,149	$ 36,455,355	$ 36,158,769	$ 35,521,931	$ 32,813,979	$ 38,012,789	$ 34,780,933	$ 35,182,599
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.3%

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

Robertson County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Retirement Plan of TCRS
Discretely Presented Robertson 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)	1.190809%	1.083328%	1.011925%	1.062399%	1.011788%	1.155869%	1.093781%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (47,906)	$ (112,778)	$ (266,981)	$ (481,828)	$ (571,140)	$ (657,275)	$ (1,184,797)
Covered Payroll	$ 2,474,186	$ 4,766,691	$ 6,653,253	$ 9,284,089	$ 10,706,885	$ 14,629,389	$ 15,796,766
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94)%	(2.37)%	(4.01)%	(5.19)%	(5.33)%	(4.49)%	(7.50)%
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.

Robertson County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Robertson 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)	1.055949%	1.032378%	1.009899%	1.024831%	1.014741%	0.978603%	1.140554%	1.059693%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (171,587)	$ 422,897	$ 6,311,310	$ (335,308)	$ (3,570,789)	$ (10,061,800)	$ (8,697,566)	$ (45,707,117)
Covered Payroll	$ 41,445,902	$ 38,647,149	$ 36,455,355	$ 36,219,584	$ 35,521,930	$ 32,813,979	$ 38,012,788	$ 34,780,933
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.414002)%	1.094252%	17.31%	(0.93)%	(10.05)%	(30.66)%	(22.88)%	(131.41)%
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.

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

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	$ 1,728,832	$ 1,596,251	$ 1,310,657	$ 1,010,374	$ 1,300,868
Interest	928,057	1,111,646	942,286	788,445	576,098
Changes in Benefit Terms	0	(2,026,146)	669,701	0	0
Differences Between Actual and Expected Experience	0	(4,626,954)	(3,123,153)	60,914	343,918
Changes in Assumptions or Other Inputs	(1,497,186)	605,223	(1,699,820)	2,642,496	(370,242)
Benefit Payments	(1,542,830)	(1,624,909)	(1,529,548)	(1,200,355)	(1,171,212)
Net Change in Total OPEB Liability	$ (383,127)	$ (4,964,889)	$ (3,429,877)	$ 3,301,874	$ 679,430
Total OPEB Liability, Beginning	30,825,345	30,442,218	25,477,329	22,047,452	25,349,326
Total OPEB Liability, Ending	$ 30,442,218	$ 25,477,329	$ 22,047,452	$ 25,349,326	$ 26,028,756
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 7,739,577	$ 6,957,757	$ 6,412,413	$ 7,060,319	$ 7,666,510
Employer Proportionate Share of the Total OPEB Liability	22,703,441	18,519,572	15,635,039	18,289,007	18,362,246
Covered Employee Payroll	$ 42,806,541	$ 44,806,020	$ 43,591,609	$ 52,642,178	$ 53,188,238
Employer Proportionate Share of the Total OPEB Liability as a Percentage of Covered Employee Payroll	53.04%	41.33%	35.87%	35.00%	35.00%

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.

ROBERTSON 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: decreased inflation rate from 3 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and modified mortality assumptions.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

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

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for the county's convenience center operations and transfer fees for hauling solid waste.

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

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

Capital Projects Funds

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

General Capital Projects Fund – The General Capital Projects Fund is used to account for capital expenditures of the county.

Community Development/Industrial Park Fund – The Community Development/ Industrial Park Fund is used to account for capital expenditures related to the Red River Reserve Project.

Robertson County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds				Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
ASSETS					
Cash	$ 700	$ 0	$ 3,867	$ 4,567	$ 0
Equity in Pooled Cash and Investments	1,854,532	165,396	0	2,019,928	2,104,202
Accounts Receivable	258,726	0	1,414	260,140	0
Allowance for Uncollectibles	(9,799)	0	0	(9,799)	0
Due from Other Governments	0	0	0	0	100,000
Property Taxes Receivable	1,010,801	0	0	1,010,801	0
Allowance for Uncollectible Property Taxes	(44,209)	0	0	(44,209)	0
Total Assets	$ 3,070,751	$ 165,396	$ 5,281	$ 3,241,428	$ 2,204,202
LIABILITIES					
Accounts Payable	$ 0	$ 7,273	$ 0	$ 7,273	$ 0
Accrued Payroll	17,568	0	0	17,568	0
Retainage Payable	0	0	0	0	22,543
Due to Other Funds	0	0	1,925	1,925	0
Due to Litigants, Heirs, and Others	0	0	3,356	3,356	0
Total Liabilities	$ 17,568	$ 7,273	$ 5,281	$ 30,122	$ 22,543
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 955,000	$ 0	$ 0	$ 955,000	$ 0
Deferred Delinquent Property Taxes	10,617	0	0	10,617	0
Other Deferred/Unavailable Revenue	185,545	0	0	185,545	0
Total Deferred Inflows of Resources	$ 1,151,162	$ 0	$ 0	$ 1,151,162	$ 0

(Continued)

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

	Special Revenue Funds				Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
FUND BALANCES					
Restricted:					
Restricted for Public Safety	$ 0	$ 158,123	$ 0	$ 158,123	$ 0
Restricted for Capital Outlay	0	0	0	0	2,181,659
Committed:					
Committed for Public Health and Welfare	1,802,021	0	0	1,802,021	0
Committed for Capital Outlay	100,000	0	0	100,000	0
Total Fund Balances	$ 1,902,021	$ 158,123	$ 0	$ 2,060,144	$ 2,181,659
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,070,751	$ 165,396	$ 5,281	$ 3,241,428	$ 2,204,202

(Continued)

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

	Capital Projects Funds (Cont.)		
	Community Development/ Industrial Park	Total	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 0	$ 0	$ 4,567
Equity in Pooled Cash and Investments	4,464,675	6,568,877	8,588,805
Accounts Receivable	366	366	260,506
Allowance for Uncollectibles	0	0	(9,799)
Due from Other Governments	0	100,000	100,000
Property Taxes Receivable	0	0	1,010,801
Allowance for Uncollectible Property Taxes	0	0	(44,209)
Total Assets	$ 4,465,041	$ 6,669,243	$ 9,910,671
LIABILITIES			
Accounts Payable	$ 0	$ 0	$ 7,273
Accrued Payroll	0	0	17,568
Retainage Payable	0	22,543	22,543
Due to Other Funds	0	0	1,925
Due to Litigants, Heirs, and Others	0	0	3,356
Total Liabilities	$ 0	$ 22,543	$ 52,665
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 0	$ 0	$ 955,000
Deferred Delinquent Property Taxes	0	0	10,617
Other Deferred/Unavailable Revenue	0	0	185,545
Total Deferred Inflows of Resources	$ 0	$ 0	$ 1,151,162

(Continued)

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

	Capital Projects Funds (Cont.)		
	Community Development/ Industrial Park	Total	Total Nonmajor Governmental Funds
FUND BALANCES			
Restricted:			
Restricted for Public Safety	$ 0	$ 0	$ 158,123
Restricted for Capital Outlay	4,465,041	6,646,700	6,646,700
Committed:			
Committed for Public Health and Welfare	0	0	1,802,021
Committed for Capital Outlay	0	0	100,000
Total Fund Balances	$ 4,465,041	$ 6,646,700	$ 8,706,844
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 4,465,041	$ 6,669,243	$ 9,910,671

Robertson 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			Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Total	General Capital Projects
Revenues				
Local Taxes	$ 974,021	$ 0	$ 974,021	$ 1,200,000
Fines, Forfeitures, and Penalties	0	85,130	85,130	0
Charges for Current Services	3,074,336	0	3,074,336	0
Other Local Revenues	109,363	2,430	111,793	0
State of Tennessee	52,856	0	52,856	0
Total Revenues	$ 4,210,576	$ 87,560	$ 4,298,136	$ 1,200,000
Expenditures				
Current:				
Public Safety	$ 0	$ 45,746	$ 45,746	$ 0
Public Health and Welfare	3,520,030	0	3,520,030	0
Other Operations	157,207	0	157,207	0
Capital Projects	0	0	0	1,431,870
Total Expenditures	$ 3,677,237	$ 45,746	$ 3,722,983	$ 1,431,870
Excess (Deficiency) of Revenues Over Expenditures	$ 533,339	$ 41,814	$ 575,153	$ (231,870)
Other Financing Sources (Uses)				
Insurance Recovery	$ 0	$ 8,486	$ 8,486	$ 0
Transfers In	0	0	0	75,000
Total Other Financing Sources (Uses)	$ 0	$ 8,486	$ 8,486	$ 75,000

(Continued)

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

	Special Revenue Funds			Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Total	General Capital Projects
Net Change in Fund Balances	$ 533,339	$ 50,300	$ 583,639	$ (156,870)
Fund Balance, July 1, 2021	1,368,682	107,823	1,476,505	2,338,529
Fund Balance, June 30, 2022	$ 1,902,021	$ 158,123	$ 2,060,144	$ 2,181,659

(Continued)

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

	Capital Projects Funds (Cont.)		
	Community Development/ Industrial Park	Total	Total Nonmajor Governmental Funds
Revenues			
Local Taxes	$ 851,497	$ 2,051,497	$ 3,025,518
Fines, Forfeitures, and Penalties	0	0	85,130
Charges for Current Services	0	0	3,074,336
Other Local Revenues	4,742	4,742	116,535
State of Tennessee	0	0	52,856
Total Revenues	$ 856,239	$ 2,056,239	$ 6,354,375
Expenditures			
Current:			
Public Safety	$ 0	$ 0	$ 45,746
Public Health and Welfare	0	0	3,520,030
Other Operations	0	0	157,207
Capital Projects	254,102	1,685,972	1,685,972
Total Expenditures	$ 254,102	$ 1,685,972	$ 5,408,955
Excess (Deficiency) of Revenues Over Expenditures	$ 602,137	$ 370,267	$ 945,420
Other Financing Sources (Uses)			
Insurance Recovery	$ 0	$ 0	$ 8,486
Transfers In	0	75,000	75,000
Total Other Financing Sources (Uses)	$ 0	$ 75,000	$ 83,486

(Continued)

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

	Capital Projects Funds (Cont.)		
	Community Development/ Industrial Park	Total	Total Nonmajor Governmental Funds
Net Change in Fund Balances	$ 602,137	$ 445,267	$ 1,028,906
Fund Balance, July 1, 2021	3,862,904	6,201,433	7,677,938
Fund Balance, June 30, 2022	$ 4,465,041	$ 6,646,700	$ 8,706,844

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 974,021	$ 0	$ 0	$ 974,021	$ 931,830	$ 931,830	$ 42,191
Charges for Current Services	3,074,336	0	0	3,074,336	2,998,000	2,998,000	76,336
Other Local Revenues	109,363	0	0	109,363	23,170	45,470	63,893
State of Tennessee	52,856	0	0	52,856	40,000	40,000	12,856
Total Revenues	$ 4,210,576	$ 0	$ 0	$ 4,210,576	$ 3,993,000	$ 4,015,300	$ 195,276
Expenditures							
Public Health and Welfare							
Convenience Centers	$ 287,016	$ (9,373)	$ 0	$ 277,643	$ 330,435	$ 338,790	$ 61,147
Transfer Stations	3,083,354	0	12,680	3,096,034	3,524,651	3,434,328	338,294
Recycling Center	60,803	(10,250)	0	50,553	71,390	55,076	4,523
Postclosure Care Costs	88,857	0	0	88,857	123,700	117,658	28,801
Other Operations							
Other Charges	157,207	0	0	157,207	86,824	189,448	32,241
Total Expenditures	$ 3,677,237	$ (19,623)	$ 12,680	$ 3,670,294	$ 4,137,000	$ 4,135,300	$ 465,006
Excess (Deficiency) of Revenues Over Expenditures	$ 533,339	$ 19,623	$ (12,680)	$ 540,282	$ (144,000)	$ (120,000)	$ 660,282
Net Change in Fund Balance	$ 533,339	$ 19,623	$ (12,680)	$ 540,282	$ (144,000)	$ (120,000)	$ 660,282
Fund Balance, July 1, 2021	1,368,682	(19,623)	0	1,349,059	1,074,062	1,074,062	274,997
Fund Balance, June 30, 2022	$ 1,902,021	$ 0	$ (12,680)	$ 1,889,341	$ 930,062	$ 954,062	$ 935,279

Exhibit G-4

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Fines, Forfeitures, and Penalties	$ 85,130	$ 64,000	$ 64,000	$ 21,130
Other Local Revenues	2,430	10,000	10,000	(7,570)
Total Revenues	$ 87,560	$ 74,000	$ 74,000	$ 13,560
Expenditures				
Public Safety				
Drug Enforcement	$ 45,746	$ 39,900	$ 50,400	$ 4,654
Total Expenditures	$ 45,746	$ 39,900	$ 50,400	$ 4,654
Excess (Deficiency) of Revenues Over Expenditures	$ 41,814	$ 34,100	$ 23,600	$ 18,214
Other Financing Sources (Uses)				
Insurance Recovery	$ 8,486	$ 0	$ 0	$ 8,486
Total Other Financing Sources	$ 8,486	$ 0	$ 0	$ 8,486
Net Change in Fund Balance	$ 50,300	$ 34,100	$ 23,600	$ 26,700
Fund Balance, July 1, 2021	107,823	109,000	109,000	(1,177)
Fund Balance, June 30, 2022	$ 158,123	$ 143,100	$ 132,600	$ 25,523

Robertson 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 (GAAP Basis)	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 1,200,000	$ 0	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 0
Total Revenues	$ 1,200,000	$ 0	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 0
Expenditures						
Capital Projects						
Public Health and Welfare Projects	$ 1,431,870	$ 155,049	$ 1,586,919	$ 2,338,529	$ 3,105,529	$ 1,518,610
Total Expenditures	$ 1,431,870	$ 155,049	$ 1,586,919	$ 2,338,529	$ 3,105,529	$ 1,518,610
Excess (Deficiency) of Revenues Over Expenditures	$ (231,870)	$ (155,049)	$ (386,919)	$ (1,138,529)	$ (1,905,529)	$ 1,518,610
Other Financing Sources (Uses)						
Transfers In	$ 75,000	$ 0	$ 75,000	$ 0	$ 75,000	$ 0
Total Other Financing Sources	$ 75,000	$ 0	$ 75,000	$ 0	$ 75,000	$ 0
Net Change in Fund Balance	$ (156,870)	$ (155,049)	$ (311,919)	$ (1,138,529)	$ (1,830,529)	$ 1,518,610
Fund Balance, July 1, 2021	2,338,529	0	2,338,529	2,338,529	2,338,529	0
Fund Balance, June 30, 2022	$ 2,181,659	$ (155,049)	$ 2,026,610	$ 1,200,000	$ 508,000	$ 1,518,610

Exhibit G-6

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Community Development/Industrial Park Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 851,497	$ 700,000	$ 700,000	$ 151,497
Other Local Revenues	4,742	15,000	15,000	(10,258)
Total Revenues	$ 856,239	$ 715,000	$ 715,000	$ 141,239
Expenditures				
Capital Projects				
Other General Government Projects	$ 254,102	$ 200,000	$ 637,102	$ 383,000
Total Expenditures	$ 254,102	$ 200,000	$ 637,102	$ 383,000
Excess (Deficiency) of Revenues Over Expenditures	$ 602,137	$ 515,000	$ 77,898	$ 524,239
Net Change in Fund Balance	$ 602,137	$ 515,000	$ 77,898	$ 524,239
Fund Balance, July 1, 2021	3,862,904	3,862,248	3,862,248	656
Fund Balance, June 30, 2022	$ 4,465,041	$ 4,377,248	$ 3,940,146	$ 524,895

Major Governmental Fund

General Debt Service Fund

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

Exhibit H

Robertson 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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 17,611,938	$ 16,205,539	$ 16,205,539	$ 1,406,399
Other Local Revenues	256,513	520,203	520,203	(263,690)
Other Governments and Citizens Groups	771,258	0	771,258	0
Total Revenues	$ 18,639,709	$ 16,725,742	$ 17,497,000	$ 1,142,709
Expenditures				
Principal on Debt				
General Government	$ 2,816,997	$ 2,816,997	$ 2,816,997	$ 0
Education	8,745,230	8,745,230	8,745,230	0
Interest on Debt				
General Government	694,678	694,678	694,678	0
Education	2,814,466	2,814,466	2,814,466	0
Other Debt Service				
General Government	276,058	295,629	295,629	19,571
Total Expenditures	$ 15,347,429	$ 15,367,000	$ 15,367,000	$ 19,571
Excess (Deficiency) of Revenues Over Expenditures	$ 3,292,280	$ 1,358,742	$ 2,130,000	$ 1,162,280
Other Financing Sources (Uses)				
Transfers In	$ 0	$ 771,258	$ 0	$ 0
Total Other Financing Sources	$ 0	$ 771,258	$ 0	$ 0
Net Change in Fund Balance	$ 3,292,280	$ 2,130,000	$ 2,130,000	$ 1,162,280
Fund Balance, July 1, 2021	13,776,236	13,310,777	13,310,777	465,459
Fund Balance, June 30, 2022	$ 17,068,516	$ 15,440,777	$ 15,440,777	$ 1,627,739

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, other governments, and/or other funds. 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.

Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated cities of the county. These revenues are received by the county from the state of Tennessee and forwarded to the various cities on a monthly basis.

Constitutional Officers - Custodial Fund – 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, other county funds, litigants, heirs, and others.

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

	Custodial Funds		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
ASSETS			
Cash	$ 0	$ 4,204,491	$ 4,204,491
Due from Other Governments	2,721,383	0	2,721,383
Total Assets	$ 2,721,383	$ 4,204,491	$ 6,925,874
LIABILITIES			
Due to Other Taxing Units	$ 2,721,383	$ 0	$ 2,721,383
Total Liabilities	$ 2,721,383	$ 0	$ 2,721,383
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 4,204,491	$ 4,204,491
Total Net Position	$ 0	$ 4,204,491	$ 4,204,491

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

	Custodial Funds		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
Additions			
Sales Tax Collections for Other Governments	$ 15,705,571	$ 0	$ 15,705,571
Fines/Fees and Other Collections	0	30,613,942	30,613,942
Total Additions	$ 15,705,571	$ 30,613,942	$ 46,319,513
Deductions			
Payment of Sales Tax Collections to Other Governments	$ 15,705,571	$ 0	$ 15,705,571
Payments to State	0	14,188,983	14,188,983
Payments to County/City	0	9,593,142	9,593,142
Payments to Individuals and Others	0	4,798,447	4,798,447
Total Deductions	$ 15,705,571	$ 28,580,572	$ 44,286,143
Change in Net Position	$ 0	$ 2,033,370	$ 2,033,370
Net Position July 1, 2021	0	2,171,121	2,171,121
Net Position June 30, 2022	$ 0	$ 4,204,491	$ 4,204,491

Robertson County School Department

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

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

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

Internal School Fund – 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.

Education Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovation of certain school projects.

Exhibit J-1

Robertson County, Tennessee
Statement of Activities
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 79,535,102	$ 965,896	$ 12,062,617	$ 0	$ (66,506,589)
Support Services	45,427,625	97,400	1,135,932	0	(44,194,293)
Operation of Non-instructional Services	13,154,553	3,073,069	9,450,890	0	(630,594)
Total Governmental Activities	$ 138,117,280	$ 4,136,365	$ 22,649,439	$ 0	$ (111,331,476)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 17,521,742
Local Option Sales Tax					18,466,425
Business Tax					1,074,885
Mixed Drink Tax					72,586
Grants and Contributions Not Restricted to Specific Programs					87,002,467
Miscellaneous					268,098
Total General Revenues					$ 124,406,203
Change in Net Position					$ 13,074,727
Net Position, July 1, 2021					166,751,508
Net Position, June 30, 2022					$ 179,826,235

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

	Major Funds		Nonmajor Funds	
	General Purpose School	Internal School	Other Govern-mental Funds	Total Governmental Funds
ASSETS				
Cash	$ 0	$ 2,605,278	$ 0	$ 2,605,278
Equity in Pooled Cash and Investments	22,519,329	0	342,778	22,862,107
Accounts Receivable	104,958	0	0	104,958
Due from Other Governments	7,580,223	0	1,249,229	8,829,452
Due from Other Funds	310,184	0	0	310,184
Property Taxes Receivable	18,194,415	0	0	18,194,415
Allowance for Uncollectible Property Taxes	(795,759)	0	0	(795,759)
Restricted Assets	1,276,781	0	0	1,276,781
Total Assets	$ 49,190,131	$ 2,605,278	$ 1,592,007	$ 53,387,416
LIABILITIES				
Accounts Payable	$ 1,363,279	$ 0	$ 453,639	$ 1,816,918
Accrued Payroll	3,094,459	0	210,254	3,304,713
Retainage Payable	0	0	21,713	21,713
Due to Other Funds	0	0	310,184	310,184
Total Liabilities	$ 4,457,738	$ 0	$ 995,790	$ 5,453,528
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 17,190,000	$ 0	$ 0	$ 17,190,000
Deferred Delinquent Property Taxes	191,132	0	0	191,132
Other Deferred/Unavailable Revenue	1,644,410	0	0	1,644,410
Total Deferred Inflows of Resources	$ 19,025,542	$ 0	$ 0	$ 19,025,542

(Continued)

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

	Major Funds		Nonmajor Funds	
	General Purpose School	Internal School	Other Govern-mental Funds	Total Governmental Funds
FUND BALANCES				
Restricted:				
Restricted for Education	$ 551,636	$ 2,605,278	$ 2,462	$ 3,159,376
Restricted for Instruction	10,359	0	0	10,359
Restricted for Capital Outlay	0	0	93,755	93,755
Restricted for Hybrid Retirement Stabilization Funds	1,276,781	0	0	1,276,781
Committed:				
Committed for Education	7,154,809	0	500,000	7,654,809
Unassigned	16,713,266	0	0	16,713,266
Total Fund Balances	$ 25,706,851	$ 2,605,278	$ 596,217	$ 28,908,346
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 49,190,131	$ 2,605,278	$ 1,592,007	$ 53,387,416

Exhibit J-3

Robertson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
Discretely Presented Robertson 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 J-2)			$ 28,908,346
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$	3,637,163	
Add: construction in progress		15,025,581	
Add: buildings and improvements net of accumulated depreciation		122,714,281	
Add: other capital assets net of accumulated depreciation		4,756,909	146,133,934
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: other postemployment benefits liability			(18,362,246)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.			
Add: deferred outflows of resources related to pensions	$	20,484,715	
Less: deferred inflows of resources related to pensions		(46,354,636)	
Add: deferred outflows of resources related to other postemployment benefits		3,008,307	
Less: deferred inflows of resources related to other postemployment benefits		(6,361,826)	(29,223,440)
(4) Net pension assets are not current financial resources and are therefore not reported in the governmental funds.			
Add: net pension asset - agent plan	$	3,642,185	
Add: net pension asset - teacher retirement plan		1,184,797	
Add: net pension asset - teacher legacy pension plan		45,707,117	50,534,099
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			1,835,542
Net position of governmental activities (Exhibit A)			$ 179,826,235

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

	Major Funds		Nonmajor Funds	
	General Purpose School	Internal School	Other Govern-mental Funds	Total Governmental Funds
Revenues				
Local Taxes	$ 37,986,220	$ 0	$ 0	$ 37,986,220
Licenses and Permits	4,950	0	0	4,950
Charges for Current Services	1,063,296	0	0	1,063,296
Other Local Revenues	236,040	3,073,069	0	3,309,109
State of Tennessee	86,158,935	0	0	86,158,935
Federal Government	9,667,656	0	12,334,618	22,002,274
Other Governments and Citizens Groups	113,129	0	0	113,129
Total Revenues	$ 135,230,226	$ 3,073,069	$ 12,334,618	$ 150,637,913
Expenditures				
Current:				
Instruction	$ 81,478,946	$ 0	$ 6,446,420	$ 87,925,366
Support Services	37,100,761	0	4,295,674	41,396,435
Operation of Non-Instructional Services	10,479,254	2,861,860	0	13,341,114
Capital Outlay	709,526	0	1,280,634	1,990,160
Debt Service:				
Other Debt Service	771,258	0	0	771,258
Capital Projects	0	0	3,524,282	3,524,282
Total Expenditures	$ 130,539,745	$ 2,861,860	$ 15,547,010	$ 148,948,615
Excess (Deficiency) of Revenues Over Expenditures	$ 4,690,481	$ 211,209	$ (3,212,392)	$ 1,689,298

(Continued)

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

	Major Funds		Nonmajor Funds	
	General Purpose School	Internal School	Other Govern-mental Funds	Total Governmental Funds
Other Financing Sources (Uses)				
Insurance Recovery	$ 73,110	$ 0	$ 0	$ 73,110
Transfers In	310,184	0	300,000	610,184
Transfers Out	(300,000)	0	(310,184)	(610,184)
Total Other Financing Sources (Uses)	$ 83,294	$ 0	$ (10,184)	$ 73,110
Net Change in Fund Balances	$ 4,773,775	$ 211,209	$ (3,222,576)	$ 1,762,408
Fund Balance, July 1, 2021	20,933,076	2,394,069	3,818,793	27,145,938
Fund Balance, June 30, 2022	$ 25,706,851	$ 2,605,278	$ 596,217	$ 28,908,346

Robertson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Robertson 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 J-4)		$ 1,762,408
(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	$ 4,830,071	
Less: current-year depreciation expense	(5,550,821)	(720,750)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		(29,760)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2021	$ (1,793,395)	
Add: deferred delinquent property taxes and other deferred June 30, 2022	1,835,542	42,147
(4) The contributions 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 payment on notes for primary government		27,227
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in pension asset - agent plan	$ 3,121,865	
Change in pension asset - teacher retirement plan	527,522	
Change in pension asset - teacher legacy pension plan	37,009,551	
Change in deferred outflows related to pensions	12,264,489	
Change in deferred inflows related to pensions	(41,031,383)	
Change in other postemployment benefits liability	(73,239)	
Change in deferred outflows related to other postemployment benefits	(133,333)	
Change in deferred inflows related to other postemployment benefits	307,983	11,993,455
Change in net position of governmental activities (Exhibit B)		$ 13,074,727

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

	Special Revenue Fund	Capital Projects Fund	
	School Federal Projects	Education Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Equity in Pooled Cash and Investments	$ 227,310	$ 115,468	$ 342,778
Due from Other Governments	1,249,229	0	1,249,229
Total Assets	$ 1,476,539	$ 115,468	$ 1,592,007
LIABILITIES			
Accounts Payable	$ 453,639	$ 0	$ 453,639
Accrued Payroll	210,254	0	210,254
Retainage Payable	0	21,713	21,713
Due to Other Funds	310,184	0	310,184
Total Liabilities	$ 974,077	$ 21,713	$ 995,790
FUND BALANCES			
Restricted:			
Restricted for Education	$ 2,462	$ 0	$ 2,462
Restricted for Capital Outlay	0	93,755	93,755
Committed:			
Committed for Education	500,000	0	500,000
Total Fund Balances	$ 502,462	$ 93,755	$ 596,217
Total Liabilities and Fund Balances	$ 1,476,539	$ 115,468	$ 1,592,007

Exhibit J-7

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

	Special Revenue Fund	Capital Projects Fund	
	School Federal Projects	Education Capital Projects	Total Nonmajor Governmental Funds
Revenues			
Federal Government	$ 12,334,618	$ 0	$ 12,334,618
Total Revenues	$ 12,334,618	$ 0	$ 12,334,618
Expenditures			
Current:			
Instruction	$ 6,446,420	$ 0	$ 6,446,420
Support Services	4,295,674	0	4,295,674
Capital Outlay	1,280,634	0	1,280,634
Capital Projects	0	3,524,282	3,524,282
Total Expenditures	$ 12,022,728	$ 3,524,282	$ 15,547,010
Excess (Deficiency) of Revenues Over Expenditures	$ 311,890	$ (3,524,282)	$ (3,212,392)
Other Financing Sources (Uses)			
Transfers In	$ 300,000	$ 0	$ 300,000
Transfers Out	(310,184)	0	(310,184)
Total Other Financing Sources (Uses)	$ (10,184)	$ 0	$ (10,184)
Net Change in Fund Balances	$ 301,706	$ (3,524,282)	$ (3,222,576)
Fund Balance, July 1, 2021	200,756	3,618,037	3,818,793
Fund Balance, June 30, 2022	$ 502,462	$ 93,755	$ 596,217

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Robertson County School Department
General Purpose School Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 37,986,220	$ 32,590,000	$ 32,590,000	$ 5,396,220
Licenses and Permits	4,950	2,800	2,800	2,150
Charges for Current Services	1,063,296	913,500	913,500	149,796
Other Local Revenues	236,040	182,000	213,046	22,994
State of Tennessee	86,158,935	79,654,353	87,875,641	(1,716,706)
Federal Government	9,667,656	4,685,000	9,254,244	413,412
Other Governments and Citizens Groups	113,129	92,000	100,000	13,129
Total Revenues	$ 135,230,226	$ 118,119,653	$ 130,949,231	$ 4,280,995
Expenditures				
Instruction				
Regular Instruction Program	$ 54,465,006	$ 55,140,800	$ 55,573,091	$ 1,108,085
Alternative Instruction Program	740,019	824,340	757,340	17,321
Special Education Program	7,409,640	8,002,800	8,087,229	677,589
Career and Technical Education Program	3,603,312	3,767,600	3,687,600	84,288
Student Body Education Program	15,260,969	7,132,950	13,914,875	(1,346,094)
Support Services				
Attendance	852,852	906,310	894,310	41,458
Health Services	809,277	1,680,350	817,396	8,119
Other Student Support	3,731,377	3,839,400	3,794,772	63,395
Regular Instruction Program	2,669,385	2,517,800	2,715,694	46,309
Special Education Program	1,042,371	1,183,760	1,208,760	166,389
Career and Technical Education Program	255,079	256,300	265,300	10,221
Technology	1,372,053	1,386,250	1,431,250	59,197
Other Programs	359,385	0	359,385	0
Board of Education	1,652,986	1,540,100	1,678,100	25,114
Director of Schools	566,318	565,900	574,900	8,582
Office of the Principal	7,395,279	7,554,504	7,620,833	225,554
Fiscal Services	219,652	225,850	225,850	6,198
Human Services/Personnel	426,676	481,962	452,962	26,286
Operation of Plant	5,947,339	5,578,393	5,977,393	30,054
Maintenance of Plant	3,011,341	2,823,900	3,277,900	266,559
Transportation	6,789,391	6,664,735	7,103,396	314,005
Operation of Non-Instructional Services				
Food Service	8,490,964	4,501,500	8,528,829	37,865
Community Services	856,408	1,068,900	978,900	122,492
Early Childhood Education	1,131,882	1,221,708	1,157,708	25,826
Capital Outlay				
Regular Capital Outlay	709,526	1,683,000	783,000	73,474
Other Debt Service				
Education	771,258	0	771,258	0
Total Expenditures	$ 130,539,745	$ 120,549,112	$ 132,638,031	$ 2,098,286
Excess (Deficiency) of Revenues Over Expenditures	$ 4,690,481	$ (2,429,459)	$ (1,688,800)	$ 6,379,281

(Continued)

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Other Financing Sources (Uses)				
Insurance Recovery	$ 73,110	$ 35,000	$ 35,000	$ 38,110
Transfers In	310,184	0	0	310,184
Transfers Out	(300,000)	(771,259)	(300,001)	1
Total Other Financing Sources	$ 83,294	$ (736,259)	$ (265,001)	$ 348,295
Net Change in Fund Balance	$ 4,773,775	$ (3,165,718)	$ (1,953,801)	$ 6,727,576
Fund Balance, July 1, 2021	20,933,076	16,456,468	16,456,468	4,476,608
Fund Balance, June 30, 2022	$ 25,706,851	$ 13,290,750	$ 14,502,667	$ 11,204,184

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Robertson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 12,334,618	$ 29,667,173	$ 30,911,198	$ (18,576,580)
Total Revenues	$ 12,334,618	$ 29,667,173	$ 30,911,198	$ (18,576,580)
Expenditures				
Instruction				
Regular Instruction Program	$ 3,952,035	$ 6,059,146	$ 6,468,932	$ 2,516,897
Special Education Program	2,315,534	2,698,453	3,244,375	928,841
Career and Technical Education Program	178,851	286,782	287,981	109,130
Support Services				
Health Services	1,708,671	2,552,875	2,340,791	632,120
Other Student Support	91,805	237,777	252,344	160,539
Regular Instruction Program	1,580,050	2,306,286	2,628,372	1,048,322
Special Education Program	785,839	856,076	1,060,297	274,458
Career and Technical Education Program	1,700	1,700	1,700	0
Technology	52,985	409,236	341,030	288,045
Transportation	74,624	359,182	360,310	285,686
Capital Outlay				
Regular Capital Outlay	1,280,634	13,615,642	13,615,642	12,335,008
Total Expenditures	$ 12,022,728	$ 29,383,155	$ 30,601,774	$ 18,579,046
Excess (Deficiency) of Revenues Over Expenditures	$ 311,890	$ 284,018	$ 309,424	$ 2,466
Other Financing Sources (Uses)				
Transfers In	$ 300,000	$ 0	$ 0	$ 300,000
Transfers Out	(310,184)	(284,776)	(310,184)	0
Total Other Financing Sources	$ (10,184)	$ (284,776)	$ (310,184)	$ 300,000
Net Change in Fund Balance	$ 301,706	$ (758)	$ (760)	$ 302,466
Fund Balance, July 1, 2021	200,756	200,756	200,756	0
Fund Balance, June 30, 2022	$ 502,462	$ 199,998	$ 199,996	$ 302,466

Miscellaneous Schedules

Robertson County, Tennessee
Schedule of Changes in Long-term Notes and Bonds
For 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
NOTES PAYABLE							
Payable by School Department Contributions to the General Debt Service Fund							
Energy Efficient School Initiative	$ 363,446	0 %	1-25-11	1-25-22	$ 27,227	$ 27,227	$ 0
Total Notes Payable					$ 27,227	$ 27,227	$ 0
BONDS PAYABLE							
Payable through General Debt Service Fund							
Refunding	21,645,000	1 to 4.427	7-6-12	4-1-22	$ 1,070,000	$ 1,070,000	$ 0
Refunding	4,730,000	3 to 4	6-19-14	4-1-25	3,795,000	0	3,795,000
General Obligation Bond	24,000,000	2 to 5	5-21-14	5-1-24	3,480,000	1,130,000	2,350,000
Refunding	32,085,000	3 to 4	12-10-14	6-1-27	20,725,000	3,130,000	17,595,000
General Obligation Bond	4,250,000	2 to 5	12-30-14	5-1-29	2,575,000	280,000	2,295,000
Refunding	43,665,000	2.5 to 5.5	12-10-15	6-1-29	33,455,000	4,235,000	29,220,000
General Obligation School Bond	8,515,000	2 to 2.25	9-14-16	5-1-36	6,570,000	380,000	6,190,000
General Obligation School Bond	8,915,000	2.875 to 5	4-5-18	5-1-27	8,115,000	430,000	7,685,000
General Obligation Bond	13,915,000	2.5 to 5	9-5-19	5-1-39	12,845,000	480,000	12,365,000
Refunding	17,125,000	0.2 to 2.06	3-25-21	5-1-34	16,760,000	400,000	16,360,000
Total Bonds Payable					$ 109,390,000	$ 11,535,000	$ 97,855,000

Exhibit K-2

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	$ 12,040,000	$ 3,010,433	$ 15,050,433
2024	12,370,000	2,593,003	14,963,003
2025	12,675,000	2,163,464	14,838,464
2026	11,515,000	1,680,197	13,195,197
2027	11,620,000	1,351,244	12,971,244
2028	7,990,000	1,008,962	8,998,962
2029	6,150,000	777,305	6,927,305
2030	3,290,000	597,892	3,887,892
2031	3,375,000	509,620	3,884,620
2032	3,470,000	423,288	3,893,288
2033	3,550,000	340,083	3,890,083
2034	3,645,000	252,387	3,897,387
2035	2,055,000	160,829	2,215,829
2036	1,375,000	100,399	1,475,399
2037	890,000	68,375	958,375
2038	910,000	46,125	956,125
2039	935,000	23,375	958,375
Total	$ 97,855,000	$ 15,106,981	$ 112,961,981

Robertson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Robertson County School Department
For the Year Ended June 30, 2022

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	General Capital Projects	Various capital projects	$ 75,000
Total Transfers Primary Government			$ 75,000
DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT			
General Purpose School	School Federal Projects	Operations	$ 300,000
School Federal Projects	General Purpose School	CCEIS grant funding	310,184
Total Transfers Discretely Presented Robertson County School Department			$ 610,184

Robertson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Robertson County School Department
For the Year Ended June 30, 2022

Official	Authorization for Salary	Salary Paid During Period		Bond/ Insurance Policy		Surety
County Mayor	Section 8-24-102, *TCA*	$ 111,150		$ 400,000		Local Government Insurance Pool
Road Supervisor	Section 8-24-102, *TCA*	105,846		400,000		"
Director of Schools	State Board of Education and Local Board of Education	141,039	(1) (2)	100,000		Western Surety Company
Trustee	Section 8-24-102, *TCA*	96,232		3,363,134		Ohio Casualty Insurance Company
Assessor of Property	Section 8-24-102, *TCA*	96,232		50,000	(4)	Western Surety Company
Finance Director	County Commission	100,191		400,000		Local Government Insurance Pool
County Clerk	Section 8-24-102, *TCA*	96,232		400,000		"
Circuit, General Sessions, and Juvenile Courts Clerk						
Lisa Cavender (7-1-21 through 3-18-22)	Section 8-24-102, *TCA*	70,323		400,000		"
Donna Sircy (3-19-22 through 4-18-22)	Section 8-24-102, *TCA*	7,773		400,000		"
Kristy Chowning (4-19-22 through 6-30-22)	Section 8-24-102, *TCA*	18,136		400,000		"
Clerk and Master	Section 8-24-102, *TCA,* and Chancery Court Judge	96,232		400,000		"
Register of Deeds	Section 8-24-102, *TCA*	96,232		400,000		"
Sheriff	Section 8-24-102, *TCA*	105,846	(3)	400,000		"
Employee Blanket Bonds:						
Public Employee Dishonesty - County Departments				400,000		"
Public Employee Dishonesty - School Department				400,000		Liberty Mutual Insurance

(1) Does not include $1,000 CEO supplement.
(2) Other benefits not included: 16 vacation days per year, the use of an automobile, board paid professional dues to 5 separate organizations, and board paid health and disability insurance policies.
(3) Does not include a law enforcement training supplement of $800.
(4) Official is additionally covered by the $400,000 employee insurance policy pursuant to Section 8-19-101, *TCA*.

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

		Special Revenue Funds			Debt Service Fund	Capital Projects Funds
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	General Debt Service	General Capital Projects
Local Taxes						
County Property Taxes						
Current Property Tax	$ 21,494,648	$ 951,109	$ 0	$ 0	$ 9,433,781	$ 0
Trustee's Collections - Prior Year	306,008	13,544	0	0	134,369	0
Circuit Clerk/Clerk and Master Collections - Prior Years	98,397	4,354	0	0	43,181	0
Interest and Penalty	113,270	5,014	0	0	49,733	0
Payments in-Lieu-of Taxes - Local Utilities	162,984	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	339,785	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	0	0	0	0	0	1,200,000
Hotel/Motel Tax	979,867	0	0	0	0	0
Wheel Tax	0	0	0	1,123,151	5,149,157	0
Litigation Tax - General	263,931	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	315,737	0
Mineral Severance Tax	0	0	0	219,673	0	0
Adequate Facilities/Development Tax	0	0	0	0	2,485,980	0
Statutory Local Taxes						
Bank Excise Tax	378,814	0	0	0	0	0
Wholesale Beer Tax	88,866	0	0	0	0	0
Total Local Taxes	$ 24,226,570	$ 974,021	$ 0	$ 1,342,824	$ 17,611,938	$ 1,200,000
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 118,382	$ 0	$ 0	$ 0	$ 0	$ 0
Permits						
Building Permits	618,135	0	0	0	0	0
Electrical Permits	10	0	0	0	0	0

(Continued)

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

		Special Revenue Funds			Debt Service Fund	Capital Projects Funds
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	General Debt Service	General Capital Projects
Licenses and Permits (Cont.)						
Permits (Cont.)						
Other Permits	$ 0	$ 0	$ 0	$ 14,700	$ 0	$ 0
Total Licenses and Permits	$ 736,527	$ 0	$ 0	$ 14,700	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 27,691	$ 0	$ 0	$ 0	$ 0	$ 0
DUI Treatment Fines	1,127	0	0	0	0	0
Data Entry Fee - Circuit Court	3,660	0	0	0	0	0
Courtroom Security Fee	209	0	0	0	0	0
General Sessions Court						
Fines	285,348	0	0	0	0	0
Drug Control Fines	0	0	5,462	0	0	0
DUI Treatment Fines	19,380	0	0	0	0	0
Data Entry Fee - General Sessions Court	23,742	0	0	0	0	0
Courtroom Security Fee	1,535	0	0	0	0	0
Juvenile Court						
Fines	659	0	0	0	0	0
Officers Costs	3,355	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,368	0	0	0	0	0
Chancery Court						
Officers Costs	1,370	0	0	0	0	0
Data Entry Fee - Chancery Court	6,657	0	0	0	0	0
Other Courts - In-county						
Drug Court Fees	67,670	0	0	0	0	0
Veterans Treatment Court Fees	10,697	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Drug Control	Special Revenue Funds: Highway / Public Works	Debt Service Fund: General Debt Service	Capital Projects Funds: General Capital Projects
Fines, Forfeitures, and Penalties (Cont.)						
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	$ 0	$ 0	$ 79,668	$ 0	$ 0	$ 0
Total Fines, Forfeitures, and Penalties	$ 454,468	$ 0	$ 85,130	$ 0	$ 0	$ 0
Charges for Current Services						
General Service Charges						
Solid Waste Disposal Fee	$ 0	$ 3,074,336	$ 0	$ 0	$ 0	$ 0
Patient Charges	2,775,097	0	0	0	0	0
Other General Service Charges	1,810,495	0	0	62,800	0	0
Fees						
Copy Fees	1,759	0	0	0	0	0
Archives and Records Management Fee	148,620	0	0	0	0	0
Greenbelt Late Application Fee	500	0	0	0	0	0
Telephone Commissions	58,875	0	0	0	0	0
Data Processing Fee - Register	36,184	0	0	0	0	0
Data Processing Fee - Sheriff	6,446	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	7,350	0	0	0	0	0
Data Processing Fee - County Clerk	11,583	0	0	0	0	0
Vehicle Registration Reinstatement Fees	6,650	0	0	0	0	0
Total Charges for Current Services	$ 4,863,559	$ 3,074,336	$ 0	$ 62,800	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 253	$ 0	$ 0	$ 0	$ 223,036	$ 0
Commissary Sales	32,870	0	0	0	0	0
Sale of Recycled Materials	0	63,278	0	2,422	0	0
Miscellaneous Refunds	111,422	23,785	0	19,730	0	0

(Continued)

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Drug Control	Special Revenue Funds: Highway / Public Works	Debt Service Fund: General Debt Service	Capital Projects Funds: General Capital Projects
Other Local Revenues (Cont.)						
Nonrecurring Items						
Sale of Equipment	$ 22,698	$ 22,300	$ 2,430	$ 0	$ 33,477	$ 0
Sale of Property	35,939	0	0	0	0	0
Contributions and Gifts	6,535	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	248,199	0	0	6,949	0	0
Total Other Local Revenues	$ 457,916	$ 109,363	$ 2,430	$ 29,101	$ 256,513	$ 0
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 1,267,451	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court Clerk	200,935	0	0	0	0	0
General Sessions Court Clerk	462,535	0	0	0	0	0
Clerk and Master	180,971	0	0	0	0	0
Juvenile Court Clerk	28,161	0	0	0	0	0
Register	687,021	0	0	0	0	0
Sheriff	33,755	0	0	0	0	0
Trustee	1,714,656	0	0	0	0	0
Total Fees Received From County Officials	$ 4,575,485	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 9,540	$ 0	$ 0	$ 0	$ 0	$ 0
Other General Government Grants	578,623	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	56,800	0	0	0	0	0
Drug Control Grants	85,472	0	0	0	0	0

(Continued)

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

		Special Revenue Funds			Debt Service Fund	Capital Projects Funds
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	General Debt Service	General Capital Projects
State of Tennessee (Cont.)						
Health and Welfare Grants						
Health Department Programs	$ 526,923	$ 0	$ 0	$ 0	$ 0	$ 0
Public Works Grants						
State Aid Program	0	0	0	157,831	0	0
Litter Program	35,761	0	0	0	0	0
Other State Revenues						
Beer Tax	19,194	0	0	0	0	0
Alcoholic Beverage Tax	158,390	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	28,483	0	0	0	0	0
Contracted Prisoner Boarding	1,478,702	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	3,006,000	0	0
Petroleum Special Tax	0	0	0	48,169	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Revenues	24,497	52,856	0	0	0	0
Total State of Tennessee	$ 3,017,549	$ 52,856	$ 0	$ 3,212,000	$ 0	$ 0
Federal Government						
Federal Through State						
Disaster Relief	$ 7,623	$ 0	$ 0	$ 0	$ 0	$ 0
Law Enforcement Grants	28,031	0	0	0	0	0
Other Federal through State	8,074	0	0	0	0	0
Direct Federal Revenue						
Other Direct Federal Revenue	68,666	0	0	0	0	0
Total Federal Government	$ 112,394	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Drug Control	Special Revenue Funds: Highway / Public Works	Debt Service Fund: General Debt Service	Capital Projects Funds: General Capital Projects
Other Governments and Citizens Groups						
Other Governments						
Contributions	$ 0	$ 0	$ 0	$ 0	$ 771,258	$ 0
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 0	$ 0	$ 771,258	$ 0
Total	$ 38,444,468	$ 4,210,576	$ 87,560	$ 4,661,425	$ 18,639,709	$ 1,200,000

(Continued)

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

	Capital Projects Fund Community Development/ Industrial Park	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 0	$ 31,879,538
Trustee's Collections - Prior Year	0	453,921
Circuit Clerk/Clerk and Master Collections - Prior Years	0	145,932
Interest and Penalty	0	168,017
Payments in-Lieu-of Taxes - Local Utilities	0	162,984
Payments in-Lieu-of Taxes - Other	851,497	1,191,282
County Local Option Taxes		
Local Option Sales Tax	0	1,200,000
Hotel/Motel Tax	0	979,867
Wheel Tax	0	6,272,308
Litigation Tax - General	0	263,931
Litigation Tax - Jail, Workhouse, or Courthouse	0	315,737
Mineral Severance Tax	0	219,673
Adequate Facilities/Development Tax	0	2,485,980
Statutory Local Taxes		
Bank Excise Tax	0	378,814
Wholesale Beer Tax	0	88,866
Total Local Taxes	$ 851,497	$ 46,206,850
Licenses and Permits		
Licenses		
Cable TV Franchise	$ 0	$ 118,382
Permits		
Building Permits	0	618,135
Electrical Permits	0	10

(Continued)

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

	Capital Projects Fund Community Development/ Industrial Park	Total
Licenses and Permits (Cont.)		
Permits (Cont.)		
Other Permits	$ 0	$ 14,700
Total Licenses and Permits	$ 0	$ 751,227
Fines, Forfeitures, and Penalties		
Circuit Court		
Fines	$ 0	$ 27,691
DUI Treatment Fines	0	1,127
Data Entry Fee - Circuit Court	0	3,660
Courtroom Security Fee	0	209
General Sessions Court		
Fines	0	285,348
Drug Control Fines	0	5,462
DUI Treatment Fines	0	19,380
Data Entry Fee - General Sessions Court	0	23,742
Courtroom Security Fee	0	1,535
Juvenile Court		
Fines	0	659
Officers Costs	0	3,355
Data Entry Fee - Juvenile Court	0	1,368
Chancery Court		
Officers Costs	0	1,370
Data Entry Fee - Chancery Court	0	6,657
Other Courts - In-county		
Drug Court Fees	0	67,670
Veterans Treatment Court Fees	0	10,697

(Continued)

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

	Capital Projects Fund Community Development/ Industrial Park	Total
Fines, Forfeitures, and Penalties (Cont.)		
Other Fines, Forfeitures, and Penalties		
Proceeds from Confiscated Property	$ 0	$ 79,668
Total Fines, Forfeitures, and Penalties	$ 0	$ 539,598
Charges for Current Services		
General Service Charges		
Solid Waste Disposal Fee	$ 0	$ 3,074,336
Patient Charges	0	2,775,097
Other General Service Charges	0	1,873,295
Fees		
Copy Fees	0	1,759
Archives and Records Management Fee	0	148,620
Greenbelt Late Application Fee	0	500
Telephone Commissions	0	58,875
Data Processing Fee - Register	0	36,184
Data Processing Fee - Sheriff	0	6,446
Sexual Offender Registration Fee - Sheriff	0	7,350
Data Processing Fee - County Clerk	0	11,583
Vehicle Registration Reinstatement Fees	0	6,650
Total Charges for Current Services	$ 0	$ 8,000,695
Other Local Revenues		
Recurring Items		
Investment Income	$ 4,742	$ 228,031
Commissary Sales	0	32,870
Sale of Recycled Materials	0	65,700
Miscellaneous Refunds	0	154,937

(Continued)

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

	Capital Projects Fund Community Development/ Industrial Park	Total
Other Local Revenues (Cont.)		
Nonrecurring Items		
Sale of Equipment	$ 0	$ 80,905
Sale of Property	0	35,939
Contributions and Gifts	0	6,535
Other Local Revenues		
Other Local Revenues	0	255,148
Total Other Local Revenues	$ 4,742	$ 860,065
Fees Received From County Officials		
Fees In-Lieu-of Salary		
County Clerk	$ 0	$ 1,267,451
Circuit Court Clerk	0	200,935
General Sessions Court Clerk	0	462,535
Clerk and Master	0	180,971
Juvenile Court Clerk	0	28,161
Register	0	687,021
Sheriff	0	33,755
Trustee	0	1,714,656
Total Fees Received From County Officials	$ 0	$ 4,575,485
State of Tennessee		
General Government Grants		
Juvenile Services Program	$ 0	$ 9,540
Other General Government Grants	0	578,623
Public Safety Grants		
Law Enforcement Training Programs	0	56,800
Drug Control Grants	0	85,472

(Continued)

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

	Capital Projects Fund Community Development/ Industrial Park	Total
State of Tennessee (Cont.)		
Health and Welfare Grants		
Health Department Programs	$ 0	$ 526,923
Public Works Grants		
State Aid Program	0	157,831
Litter Program	0	35,761
Other State Revenues		
Beer Tax	0	19,194
Alcoholic Beverage Tax	0	158,390
State Shared Sports Gaming Privilege Tax	0	28,483
Contracted Prisoner Boarding	0	1,478,702
Gasoline and Motor Fuel Tax	0	3,006,000
Petroleum Special Tax	0	48,169
Registrar's Salary Supplement	0	15,164
Other State Revenues	0	77,353
Total State of Tennessee	$ 0	$ 6,282,405
Federal Government		
Federal Through State		
Disaster Relief	$ 0	$ 7,623
Law Enforcement Grants	0	28,031
Other Federal through State	0	8,074
Direct Federal Revenue		
Other Direct Federal Revenue	0	68,666
Total Federal Government	$ 0	$ 112,394

(Continued)

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

	Capital Projects Fund Community Development/ Industrial Park	Total
Other Governments and Citizens Groups		
Other Governments		
Contributions	$ 0	$ 771,258
Total Other Governments and Citizens Groups	$ 0	$ 771,258
Total	$ 856,239	$ 68,099,977

Robertson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2022

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Internal School	Total
Local Taxes				
County Property Taxes				
Current Property Tax	$ 17,120,989	$ 0	$ 0	$ 17,120,989
Trustee's Collections - Prior Year	243,765	0	0	243,765
Circuit Clerk/Clerk and Master Collections - Prior Years	78,369	0	0	78,369
Interest and Penalty	90,242	0	0	90,242
Payments in-Lieu-of Taxes - T.V.A.	917,629	0	0	917,629
County Local Option Taxes				
Local Option Sales Tax	18,387,755	0	0	18,387,755
Business Tax	1,074,885	0	0	1,074,885
Mixed Drink Tax	72,586	0	0	72,586
Total Local Taxes	$ 37,986,220	$ 0	$ 0	$ 37,986,220
Licenses and Permits				
Licenses				
Marriage Licenses	$ 4,950	$ 0	$ 0	$ 4,950
Total Licenses and Permits	$ 4,950	$ 0	$ 0	$ 4,950
Charges for Current Services				
Education Charges				
Tuition - Regular Day Students	$ 35,880	$ 0	$ 0	$ 35,880
Tuition - Other	930,016	0	0	930,016
Receipts from Individual Schools	85,438	0	0	85,438
Other Charges for Services	11,962	0	0	11,962
Total Charges for Current Services	$ 1,063,296	$ 0	$ 0	$ 1,063,296

(Continued)

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Internal School	Total
Other Local Revenues				
Recurring Items				
Investment Income	$ (59,611)	$ 0	$ 0	$ (59,611)
Miscellaneous Refunds	27,698	0	0	27,698
Nonrecurring Items				
Damages Recovered from Individuals	1,210	0	0	1,210
Contributions and Gifts	16,242	0	0	16,242
Other Local Revenues				
Other Local Revenues	250,501	0	3,073,069	3,323,570
Total Other Local Revenues	$ 236,040	$ 0	$ 3,073,069	$ 3,309,109
State of Tennessee				
General Government Grants				
On-behalf Contributions for OPEB	$ 359,385	$ 0	$ 0	$ 359,385
State Education Funds				
Basic Education Program	81,606,723	0	0	81,606,723
Early Childhood Education	1,061,482	0	0	1,061,482
School Food Service	58,450	0	0	58,450
Other State Education Funds	92,863	0	0	92,863
Coordinated School Health	101,000	0	0	101,000
Career Ladder Program	122,135	0	0	122,135
Other State Revenues				
Income Tax	3,444	0	0	3,444
State Revenue Sharing - Telecommunications	199,194	0	0	199,194
Other State Grants	1,967,289	0	0	1,967,289
Safe Schools	586,970	0	0	586,970
Total State of Tennessee	$ 86,158,935	$ 0	$ 0	$ 86,158,935

(Continued)

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

	Special Revenue Funds			
	General Purpose School	School Federal Projects	Internal School	Total
Federal Government				
Federal Through State				
USDA School Lunch Program	$ 5,730,922	$ 0	$ 0	$ 5,730,922
USDA - Commodities	487,495	0	0	487,495
Breakfast	2,017,021	0	0	2,017,021
USDA - Other	95,520	0	0	95,520
Vocational Education - Basic Grants to States	0	218,649	0	218,649
Title I Grants to Local Education Agencies	0	2,023,956	0	2,023,956
Special Education - Grants to States	359,429	2,946,343	0	3,305,772
Special Education Preschool Grants	0	90,907	0	90,907
English Language Acquisition Grants	0	102,571	0	102,571
Education for Homeless Children and Youth	0	48,891	0	48,891
Eisenhower Professional Development State Grants	0	514,797	0	514,797
COVID-19 Grant #1	0	554,700	0	554,700
COVID-19 Grant B	0	1,196,094	0	1,196,094
COVID-19 Grant D	150,000	0	0	150,000
American Rescue Plan Act Grant #1	0	2,428,171	0	2,428,171
American Rescue Plan Act Grant #2	0	355,530	0	355,530
American Rescue Plan Act Grant #3	0	19,900	0	19,900
American Rescue Plan Act Grant #4	0	58,041	0	58,041
Other Federal through State	741,269	1,776,068	0	2,517,337
Direct Federal Revenue				
ROTC Reimbursement	86,000	0	0	86,000
Total Federal Government	$ 9,667,656	$ 12,334,618	$ 0	$ 22,002,274

(Continued)

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

		Special Revenue Funds		
	General Purpose School	School Federal Projects	Internal School	Total
Other Governments and Citizens Groups				
Other Governments				
Contracted Services	$ 113,129	$ 0	$ 0	$ 113,129
Total Other Governments and Citizens Groups	$ 113,129	$ 0	$ 0	$ 113,129
Total	$ 135,230,226	$ 12,334,618	$ 3,073,069	$ 150,637,913

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

General Fund			
General Government			
County Commission			
Supervisor/Director	$ 47,228		
Clerical Personnel	54,402		
Part-time Personnel	13,877		
Board and Committee Members Fees	146,750		
Social Security	15,895		
Pensions	4,899		
Employer Medicare	3,717		
Data Processing Services	1,347		
Dues and Memberships	27,469		
Legal Services	117,190		
Legal Notices, Recording, and Court Costs	52		
Workers' Compensation Insurance	551		
In Service/Staff Development	1,805		
Other Charges	3,178		
Total County Commission		$	438,360
County Mayor/Executive			
County Official/Administrative Officer	$ 111,150		
Supervisor/Director	172,875		
Clerical Personnel	111,680		
Social Security	23,656		
Pensions	19,825		
Employer Medicare	5,532		
Communication	423		
Dues and Memberships	1,800		
Engineering Services	25,500		
Maintenance and Repair Services - Equipment	33,737		
Postal Charges	66		
Rentals	3,024		
Travel	2,181		
Gasoline	2,042		
Office Supplies	1,481		
Workers' Compensation Insurance	836		
In Service/Staff Development	280		
Other Capital Outlay	29,436		
Total County Mayor/Executive			545,524
Election Commission			
County Official/Administrative Officer	$ 86,619		
Clerical Personnel	114,421		
Part-time Personnel	12,895		
Overtime Pay	1,266		
Board and Committee Members Fees	3,120		
Election Workers	26,664		
Social Security	13,211		
Pensions	10,144		
Employer Medicare	3,090		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Election Commission (Cont.)			
Data Processing Services	$ 22,512		
Legal Notices, Recording, and Court Costs	4,842		
Maintenance and Repair Services - Equipment	3,923		
Postal Charges	5,867		
Printing, Stationery, and Forms	5,257		
Rentals	1,368		
Other Contracted Services	28,425		
Office Supplies	10,009		
Workers' Compensation Insurance	508		
Total Election Commission		$	354,141
Register of Deeds			
County Official/Administrative Officer	$ 96,232		
Clerical Personnel	175,810		
Social Security	16,245		
Pensions	13,635		
Employer Medicare	3,799		
Data Processing Services	8,946		
Dues and Memberships	1,131		
Maintenance and Repair Services - Equipment	503		
Postal Charges	698		
Rentals	2,550		
Office Supplies	5,467		
Workers' Compensation Insurance	576		
In Service/Staff Development	1,498		
Other Charges	4,378		
Other Capital Outlay	1,912		
Total Register of Deeds			333,380
Planning			
County Official/Administrative Officer	$ 76,304		
Clerical Personnel	214,469		
Part-time Personnel	19,794		
Board and Committee Members Fees	7,000		
Social Security	19,016		
Pensions	14,567		
Employer Medicare	4,447		
Communication	1,807		
Consultants	5,100		
Data Processing Services	3,978		
Legal Notices, Recording, and Court Costs	2,233		
Maintenance and Repair Services - Equipment	395		
Maintenance and Repair Services - Vehicles	3,086		
Postal Charges	698		
Printing, Stationery, and Forms	254		
Rentals	1,488		
Gasoline	4,948		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Planning (Cont.)			
Office Supplies	$ 2,600		
Workers' Compensation Insurance	687		
Total Planning		$	382,871
County Buildings			
County Official/Administrative Officer	$ 71,116		
Clerical Personnel	37,716		
Custodial Personnel	117,374		
Maintenance Personnel	297,982		
Part-time Personnel	4,597		
Overtime Pay	5,152		
Social Security	30,464		
Pensions	26,259		
Employer Medicare	7,180		
Communication	97,821		
Maintenance Agreements	19,037		
Maintenance and Repair Services - Buildings	81,472		
Maintenance and Repair Services - Equipment	6,171		
Maintenance and Repair Services - Vehicles	1,888		
Pest Control	4,320		
Internet Connectivity	22,578		
Rentals	612		
Disposal Fees	936		
Other Contracted Services	13,462		
Custodial Supplies	17,892		
Electricity	152,716		
Gasoline	2,245		
Natural Gas	10,260		
Uniforms	5,401		
Water and Sewer	25,519		
Workers' Compensation Insurance	18,991		
Other Charges	9,440		
Other Capital Outlay	35,333		
Total County Buildings			1,123,934
Preservation of Records			
Clerical Personnel	$ 106,471		
Part-time Personnel	11,845		
Social Security	6,752		
Pensions	5,326		
Employer Medicare	1,579		
Internet Connectivity	2,262		
Rentals	504		
Other Contracted Services	8,000		
Workers' Compensation Insurance	261		
Other Charges	7,772		
Other Capital Outlay	85,124		
Total Preservation of Records			235,896

(Continued)

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

General Fund (Cont.)			
Finance			
Accounting and Budgeting			
County Official/Administrative Officer	$ 100,191		
Clerical Personnel	411,132		
Social Security	29,365		
Pensions	25,598		
Employer Medicare	6,868		
Data Processing Services	22,113		
Legal Notices, Recording, and Court Costs	930		
Maintenance and Repair Services - Equipment	900		
Postal Charges	9,000		
Printing, Stationery, and Forms	5,522		
Rentals	2,534		
Office Supplies	6,870		
Workers' Compensation Insurance	1,086		
Other Capital Outlay	1,216		
Total Accounting and Budgeting		$	623,325
Property Assessor's Office			
County Official/Administrative Officer	$ 96,232		
Clerical Personnel	277,724		
Board and Committee Members Fees	420		
Social Security	21,853		
Pensions	18,313		
Employer Medicare	5,111		
Contracts with Government Agencies	16,932		
Data Processing Services	3,030		
Dues and Memberships	1,800		
Legal Notices, Recording, and Court Costs	168		
Maintenance and Repair Services - Vehicles	1,105		
Postal Charges	5,431		
Rentals	3,207		
Other Contracted Services	37,630		
Gasoline	1,893		
Office Supplies	5,394		
Workers' Compensation Insurance	7,527		
Other Capital Outlay	1,589		
Total Property Assessor's Office			505,359
County Trustee's Office			
County Official/Administrative Officer	$ 96,232		
Clerical Personnel	135,042		
Overtime Pay	1,476		
Social Security	13,670		
Pensions	11,670		
Employer Medicare	3,197		
Contracts with Government Agencies	9,394		
Contracts with Private Agencies	6,064		
Data Processing Services	7,371		

(Continued)

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

General Fund (Cont.)			
Finance (Cont.)			
County Trustee's Office (Cont.)			
Dues and Memberships	$ 906		
Maintenance and Repair Services - Equipment	412		
Postal Charges	11,999		
Printing, Stationery, and Forms	1,184		
Rentals	1,604		
Office Supplies	2,588		
Premiums on Corporate Surety Bonds	4,338		
Workers' Compensation Insurance	493		
In Service/Staff Development	551		
Total County Trustee's Office		$	308,191
County Clerk's Office			
County Official/Administrative Officer	$ 96,232		
Clerical Personnel	431,937		
Social Security	30,913		
Pensions	26,444		
Employer Medicare	7,230		
Data Processing Services	25,170		
Dues and Memberships	906		
Legal Notices, Recording, and Court Costs	94		
Maintenance and Repair Services - Equipment	528		
Postal Charges	57,739		
Printing, Stationery, and Forms	2,940		
Rentals	1,317		
Office Supplies	5,449		
Workers' Compensation Insurance	1,120		
In Service/Staff Development	1,958		
Other Charges	6,723		
Total County Clerk's Office			696,700
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 96,233		
Clerical Personnel	655,776		
Overtime Pay	1,058		
Social Security	43,612		
Pensions	37,696		
Employer Medicare	10,200		
Data Processing Services	31,766		
Dues and Memberships	966		
Legal Notices, Recording, and Court Costs	520		
Maintenance and Repair Services - Equipment	4,520		
Postal Charges	7,273		
Printing, Stationery, and Forms	2,940		
Rentals	6,635		
Other Contracted Services	9,998		
Office Supplies	10,364		

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
Circuit Court (Cont.)			
Periodicals	$ 514		
Workers' Compensation Insurance	1,660		
In Service/Staff Development	820		
Other Capital Outlay	4,760		
Total Circuit Court		$	927,311
General Sessions Court			
Judge(s)	$ 178,912		
Clerical Personnel	136,358		
Overtime Pay	2,805		
Special Commissioner Fees/Special Master Fees	92,447		
Social Security	22,583		
Pensions	15,801		
Employer Medicare	5,740		
Communication	3,461		
Data Processing Services	2,607		
Dues and Memberships	850		
Postal Charges	174		
Printing, Stationery, and Forms	978		
Rentals	1,596		
Office Supplies	1,492		
Periodicals	4,803		
Liability Insurance	2,013		
Workers' Compensation Insurance	884		
In Service/Staff Development	100		
Total General Sessions Court			473,604
Drug Court			
Clerical Personnel	$ 41,417		
Social Security	2,306		
Pensions	2,072		
Employer Medicare	539		
Consultants	55,305		
Evaluation and Testing	43,310		
Rentals	1,008		
Office Supplies	6,998		
Workers' Compensation Insurance	88		
In Service/Staff Development	3,476		
Other Charges	6,213		
Total Drug Court			162,732
Chancery Court			
County Official/Administrative Officer	$ 96,232		
Clerical Personnel	169,479		
Social Security	15,801		
Pensions	13,098		
Employer Medicare	3,695		

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
Chancery Court (Cont.)			
Data Processing Services	$ 16,535		
Dues and Memberships	966		
Legal Notices, Recording, and Court Costs	632		
Maintenance and Repair Services - Equipment	2,880		
Postal Charges	5,000		
Rentals	1,554		
Office Supplies	4,414		
Periodicals	447		
Workers' Compensation Insurance	569		
Total Chancery Court		$	331,302
Juvenile Court			
County Official/Administrative Officer	$ 92,469		
Youth Service Officer(s)	158,108		
Clerical Personnel	116,086		
Overtime Pay	7,800		
Social Security	21,558		
Pensions	18,743		
Employer Medicare	5,042		
Communication	1,645		
Data Processing Services	13,223		
Dues and Memberships	620		
Evaluation and Testing	693		
Maintenance and Repair Services - Equipment	1,279		
Printing, Stationery, and Forms	79		
Rentals	983		
Office Supplies	3,943		
Periodicals	1,161		
Liability Insurance	2,013		
Workers' Compensation Insurance	795		
In Service/Staff Development	765		
Other Charges	1,340		
Other Capital Outlay	569		
Total Juvenile Court			448,914
Public Safety			
Sheriff's Department			
County Official/Administrative Officer	$ 105,846		
Deputy(ies)	4,366,940		
Salary Supplements	57,600		
Dispatchers/Radio Operators	265,343		
Guards	3,716,629		
Clerical Personnel	222,148		
Part-time Personnel	37,279		
Overtime Pay	558,697		
Social Security	539,898		
Pensions	453,779		

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Sheriff's Department (Cont.)		
Employer Medicare	$ 126,764	
Communication	75,944	
Data Processing Services	53,637	
Dues and Memberships	6,612	
Licenses	478	
Maintenance and Repair Services - Buildings	56,093	
Maintenance and Repair Services - Equipment	78,268	
Maintenance and Repair Services - Vehicles	122,289	
Medical and Dental Services	1,578,953	
Pest Control	1,017	
Postal Charges	3,673	
Printing, Stationery, and Forms	6,059	
Internet Connectivity	10,383	
Rentals	13,172	
Transportation - Other than Students	13,298	
Disposal Fees	7,402	
Other Contracted Services	538,523	
Custodial Supplies	38,717	
Drugs and Medical Supplies	7,837	
Electricity	154,377	
Gasoline	197,514	
Law Enforcement Supplies	81,983	
Natural Gas	43,890	
Office Supplies	23,388	
Prisoners Clothing	19,354	
Tires and Tubes	26,549	
Uniforms	63,230	
Water and Sewer	115,377	
Workers' Compensation Insurance	307,440	
In Service/Staff Development	44,541	
Other Charges	127,466	
Motor Vehicles	494,638	
Other Capital Outlay	489,447	
Total Sheriff's Department		$ 15,252,472
Fire Prevention and Control		
Contracts with Other Public Agencies	$ 773,825	
Total Fire Prevention and Control		773,825
Civil Defense		
Supervisor/Director	$ 116,117	
Overtime Pay	3,879	
Social Security	6,882	
Pensions	6,004	
Employer Medicare	1,609	
Communication	1,960	
Maintenance and Repair Services - Equipment	2,304	

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Civil Defense (Cont.)			
Maintenance and Repair Services - Vehicles	$ 12,997		
Gasoline	16,041		
Office Supplies	39		
Workers' Compensation Insurance	13,128		
In Service/Staff Development	1,926		
Other Charges	14,813		
Other Capital Outlay	5,304		
Total Civil Defense		$	203,003
Public Health and Welfare			
Local Health Center			
Medical Personnel	$ 349,883		
Overtime Pay	436		
Social Security	20,018		
Pensions	17,146		
Employer Medicare	4,682		
Communication	23,582		
Dues and Memberships	395		
Maintenance and Repair Services - Buildings	19,143		
Maintenance and Repair Services - Equipment	1,898		
Pest Control	1,830		
Internet Connectivity	4,904		
Rentals	1,872		
Travel	739		
Disposal Fees	1,622		
Other Contracted Services	36,918		
Custodial Supplies	216		
Drugs and Medical Supplies	205		
Electricity	22,254		
Natural Gas	2,130		
Office Supplies	1,344		
Water and Sewer	7,712		
Liability Insurance	333		
Workers' Compensation Insurance	7,702		
Other Charges	4,412		
Other Capital Outlay	1,073		
Total Local Health Center			532,449
Rabies and Animal Control			
Laborers	$ 189,911		
Overtime Pay	4,577		
Social Security	10,962		
Pensions	9,471		
Employer Medicare	2,564		
Communication	3,319		
Maintenance and Repair Services - Buildings	1,453		
Maintenance and Repair Services - Vehicles	6,149		

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Rabies and Animal Control (Cont.)			
Rentals	$ 192		
Animal Food and Supplies	11,682		
Electricity	6,124		
Gasoline	9,043		
Natural Gas	894		
Office Supplies	1,340		
Water and Sewer	3,952		
Workers' Compensation Insurance	10,324		
In Service/Staff Development	940		
Other Charges	6,783		
Other Capital Outlay	26,246		
Total Rabies and Animal Control		$	305,926
Ambulance/Emergency Medical Services			
County Official/Administrative Officer	$ 41,311		
Medical Personnel	1,763,217		
Clerical Personnel	241,513		
Part-time Personnel	50,170		
Overtime Pay	1,476,410		
Social Security	212,723		
Pensions	172,733		
Employer Medicare	49,750		
Communication	26,850		
Data Processing Services	27,387		
Debt Collection Services	3,382		
Dues and Memberships	495		
Licenses	3,500		
Maintenance and Repair Services - Buildings	43,058		
Maintenance and Repair Services - Equipment	37,870		
Maintenance and Repair Services - Vehicles	102,821		
Pest Control	820		
Postal Charges	1,312		
Printing, Stationery, and Forms	278		
Internet Connectivity	8,142		
Rentals	4,704		
Disposal Fees	6,535		
Other Contracted Services	46,015		
Custodial Supplies	8,175		
Drugs and Medical Supplies	232,104		
Electricity	19,731		
Gasoline	115,549		
Natural Gas	3,336		
Office Supplies	5,282		
Tires and Tubes	11,733		
Uniforms	25,401		
Water and Sewer	9,103		
Workers' Compensation Insurance	331,885		

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Ambulance/Emergency Medical Services (Cont.)			
In Service/Staff Development	$ 32,521		
Other Charges	28,201		
Other Capital Outlay	64,164		
Total Ambulance/Emergency Medical Services		$	5,208,181
Sanitation Management			
Laborers	$ 29,903		
Overtime Pay	2,245		
Social Security	1,962		
Pensions	1,609		
Employer Medicare	459		
Other Contracted Services	17,648		
Gasoline	2,141		
Workers' Compensation Insurance	1,604		
Other Charges	1,827		
Total Sanitation Management			59,398
Agriculture and Natural Resources			
Agricultural Extension Service			
Contracts with Government Agencies	$ 134,805		
Maintenance and Repair Services - Equipment	668		
Internet Connectivity	2,252		
Disposal Fees	312		
Electricity	9,306		
Natural Gas	2,399		
Office Supplies	3,210		
Water and Sewer	2,337		
Total Agricultural Extension Service			155,289
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 2,869,892		
Unemployment Compensation	1,114		
Audit Services	29,849		
Consultants	24,752		
Evaluation and Testing	6,220		
Rentals	4,800		
Remittance of Revenue Collected	979,867		
Other Contracted Services	936,669		
Liability Insurance	483,686		
Trustee's Commission	520,976		
Liability Claims	47,938		
Other Charges	58,314		
Other Capital Outlay	51,300		
Total Other Charges			6,015,377

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
Contributions to Other Agencies			
Contributions	$ 643,954		
Total Contributions to Other Agencies		$ 643,954	
Total General Fund			$ 37,041,418
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Convenience Centers			
Laborers	$ 54,416		
Part-time Personnel	115,714		
Overtime Pay	4,356		
Social Security	10,778		
Pensions	2,895		
Employer Medicare	2,521		
Communication	646		
Maintenance and Repair Services - Buildings	1,334		
Maintenance and Repair Services - Equipment	3,764		
Maintenance and Repair Services - Vehicles	16,883		
Rentals	3,572		
Diesel Fuel	7,674		
Electricity	6,247		
Gasoline	1,916		
Tires and Tubes	5,569		
Water and Sewer	1,937		
Workers' Compensation Insurance	12,342		
Other Capital Outlay	34,452		
Total Convenience Centers		$ 287,016	
Transfer Stations			
County Official/Administrative Officer	$ 67,197		
Laborers	111,766		
Clerical Personnel	90,378		
Overtime Pay	8,165		
Social Security	15,735		
Pensions	13,905		
Employer Medicare	3,680		
Advertising	192		
Bank Charges	24,277		
Communication	2,370		
Maintenance and Repair Services - Buildings	4,012		
Maintenance and Repair Services - Equipment	16,526		
Maintenance and Repair Services - Vehicles	676		
Postal Charges	580		
Printing, Stationery, and Forms	662		
Internet Connectivity	3,598		
Rentals	811		
Disposal Fees	2,635,781		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Transfer Stations (Cont.)			
Custodial Supplies	$ 644		
Diesel Fuel	22,361		
Electricity	14,870		
Gasoline	57		
Lubricants	2,219		
Natural Gas	436		
Office Supplies	1,591		
Small Tools	43		
Uniforms	3,850		
Water and Sewer	2,682		
Workers' Compensation Insurance	17,697		
In Service/Staff Development	5,540		
Other Charges	11,053		
Total Transfer Stations		$	3,083,354
Recycling Center			
Laborers	$ 37,383		
Overtime Pay	1,144		
Social Security	2,259		
Pensions	1,928		
Employer Medicare	528		
Diesel Fuel	3,712		
Uniforms	1,395		
Workers' Compensation Insurance	2,204		
Other Capital Outlay	10,250		
Total Recycling Center			60,803
Postclosure Care Costs			
Laborers	$ 38,685		
Overtime Pay	924		
Social Security	2,337		
Pensions	1,982		
Employer Medicare	546		
Engineering Services	3,965		
Evaluation and Testing	15,000		
Maintenance and Repair Services - Equipment	1,789		
Diesel Fuel	9,705		
Small Tools	236		
Tires and Tubes	532		
Uniforms	27		
Workers' Compensation Insurance	2,278		
Site Development	10,851		
Total Postclosure Care Costs			88,857
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 85,544		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Other Operations (Cont.)			
Other Charges (Cont.)			
Unemployment Compensation	$ 5,069		
Liability Insurance	15,225		
Trustee's Commission	51,369		
Total Other Charges		$ 157,207	
Total Solid Waste/Sanitation Fund			$ 3,677,237
Drug Control Fund			
Public Safety			
Drug Enforcement			
Confidential Drug Enforcement Payments	$ 20,000		
Maintenance and Repair Services - Vehicles	225		
Trustee's Commission	58		
In Service/Staff Development	3,070		
Other Charges	7,837		
Other Capital Outlay	14,556		
Total Drug Enforcement		$ 45,746	
Total Drug Control Fund			45,746
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 105,846		
Clerical Personnel	142,176		
Board and Committee Members Fees	36,000		
Social Security	16,220		
Pensions	12,506		
Employer Medicare	3,793		
Communication	1,407		
Dues and Memberships	4,010		
Legal Services	2,750		
Pest Control	420		
Postal Charges	954		
Printing, Stationery, and Forms	257		
Internet Connectivity	1,924		
Rentals	826		
Disposal Fees	2,675		
Electricity	7,425		
Natural Gas	1,681		
Office Supplies	1,639		
Water and Sewer	3,830		
Workers' Compensation Insurance	17,832		
Other Charges	190		
Total Administration		$ 364,361	

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Highway and Bridge Maintenance			
Laborers	$ 875,310		
Overtime Pay	13,790		
Social Security	52,045		
Pensions	44,455		
Employer Medicare	12,172		
Asphalt	1,675,295		
Crushed Stone	50,849		
Pipe	7,014		
Road Signs	6,905		
Workers' Compensation Insurance	70,388		
Other Charges	20		
Total Highway and Bridge Maintenance			$ 2,808,243
Operation and Maintenance of Equipment			
Mechanic(s)	$ 142,079		
Overtime Pay	598		
Social Security	8,422		
Pensions	7,125		
Employer Medicare	1,970		
Evaluation and Testing	740		
Diesel Fuel	119,586		
Equipment and Machinery Parts	52,290		
Garage Supplies	15,366		
Gasoline	33,622		
Lubricants	8,826		
Tires and Tubes	33,151		
Workers' Compensation Insurance	10,053		
Other Charges	1,841		
Total Operation and Maintenance of Equipment		435,669	
Other Charges			
Employee and Dependent Insurance	$ 248,839		
Liability Insurance	57,093		
Trustee's Commission	44,812		
Total Other Charges		350,744	
Capital Outlay			
State Aid Projects	$ 162,683		
Other Equipment	88,314		
Other Capital Outlay	22,603		
Total Capital Outlay		273,600	
Total Highway/Public Works Fund			$ 4,232,617

(Continued)

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

General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 2,816,997		
Total General Government		$ 2,816,997	
Education			
Principal on Bonds	$ 8,718,003		
Principal on Notes	27,227		
Total Education		8,745,230	
Interest on Debt			
General Government			
Interest on Bonds	$ 694,678		
Total General Government		694,678	
Education			
Interest on Bonds	$ 2,814,466		
Total Education		2,814,466	
Other Debt Service			
General Government			
Trustee's Commission	$ 273,108		
Other Debt Service	2,950		
Total General Government		276,058	
Total General Debt Service Fund			$ 15,347,429
General Capital Projects Fund			
Capital Projects			
Public Health and Welfare Projects			
Engineering Services	$ 3,000		
Maintenance and Repair Services - Buildings	229,702		
Trustee's Commission	11,000		
Building Construction	76,138		
Building Improvements	286,327		
Other Capital Outlay	825,703		
Total Public Health and Welfare Projects		$ 1,431,870	
Total General Capital Projects Fund			1,431,870
Community Development/Industrial Park Fund			
Capital Projects			
Other General Government Projects			
Other Construction	$ 254,102		
Total Other General Government Projects		$ 254,102	
Total Community Development/Industrial Park Fund			254,102
Total Governmental Funds - Primary Government			$ 62,030,419

Robertson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2022

General Purpose School Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 32,746,986		
Career Ladder Program	65,000		
Homebound Teachers	10,774		
Educational Assistants	1,496,854		
Other Salaries and Wages	674,764		
Certified Substitute Teachers	219,751		
Non-certified Substitute Teachers	410,455		
Social Security	2,091,059		
Pensions	3,093,056		
Life Insurance	50,523		
Medical Insurance	9,175,866		
Dental Insurance	226,519		
Unemployment Compensation	3,712		
Employer Medicare	493,681		
Contracts with Private Agencies	52,446		
Lease Payments	63,997		
Maintenance and Repair Services - Equipment	17,110		
Other Contracted Services	139,803		
Instructional Supplies and Materials	1,055,020		
Textbooks - Electronic	121,527		
Textbooks - Bound	999,778		
Other Supplies and Materials	13,245		
Other Charges	196,055		
Data Processing Equipment	997,225		
Regular Instruction Equipment	49,800		
Total Regular Instruction Program		$	54,465,006
Alternative Instruction Program			
Teachers	$ 378,302		
Career Ladder Program	2,000		
Educational Assistants	26,675		
Other Salaries and Wages	121,585		
Social Security	31,276		
Pensions	48,950		
Life Insurance	529		
Medical Insurance	120,620		
Dental Insurance	2,768		
Employer Medicare	7,314		
Total Alternative Instruction Program			740,019
Special Education Program			
Teachers	$ 3,477,636		
Career Ladder Program	13,128		
Homebound Teachers	15,160		
Educational Assistants	640,428		
Speech Pathologist	611,227		

(Continued)

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

General Purpose School Fund (Cont.)			
Instruction (Cont.)			
Special Education Program (Cont.)			
Other Salaries and Wages	$ 221,876		
Certified Substitute Teachers	30,637		
Non-certified Substitute Teachers	106,684		
Social Security	300,867		
Pensions	425,074		
Life Insurance	5,509		
Medical Insurance	1,295,246		
Dental Insurance	28,932		
Employer Medicare	70,696		
Contracts with Private Agencies	157,398		
Instructional Supplies and Materials	3,907		
Other Supplies and Materials	1,285		
Special Education Equipment	3,950		
Total Special Education Program		$	7,409,640
Career and Technical Education Program			
Teachers	$ 2,378,158		
Educational Assistants	15,579		
Certified Substitute Teachers	11,840		
Non-certified Substitute Teachers	26,627		
Social Security	143,655		
Pensions	206,726		
Life Insurance	3,234		
Medical Insurance	540,717		
Dental Insurance	16,211		
Employer Medicare	33,733		
Maintenance and Repair Services - Equipment	970		
Travel	8,623		
Other Contracted Services	22,145		
Instructional Supplies and Materials	66,541		
Textbooks - Bound	6,051		
Other Supplies and Materials	13,436		
Other Charges	23,748		
Vocational Instruction Equipment	85,318		
Total Career and Technical Education Program			3,603,312
Student Body Education Program			
Other Salaries and Wages	$ 101,984		
Social Security	6,195		
Pensions	10,504		
Life Insurance	80		
Medical Insurance	20,779		
Dental Insurance	63		
Employer Medicare	1,449		
Other Contracted Services	15,119,915		
Total Student Body Education Program			15,260,969

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services			
Attendance			
Supervisor/Director	$ 93,748		
Career Ladder Program	1,000		
Other Salaries and Wages	489,540		
Social Security	34,708		
Pensions	47,150		
Life Insurance	675		
Medical Insurance	109,495		
Dental Insurance	2,374		
Employer Medicare	8,117		
Travel	6,647		
Other Contracted Services	19,815		
Other Supplies and Materials	6,266		
Other Charges	33,317		
Total Attendance		$	852,852
Health Services			
Medical Personnel	$ 420,840		
Other Salaries and Wages	102,058		
Social Security	30,466		
Pensions	46,174		
Life Insurance	68		
Medical Insurance	181,474		
Dental Insurance	378		
Employer Medicare	7,125		
Travel	2,881		
Drugs and Medical Supplies	3,462		
Other Supplies and Materials	2,114		
Other Charges	4,276		
Health Equipment	7,961		
Total Health Services			809,277
Other Student Support			
Career Ladder Program	$ 1,000		
Guidance Personnel	1,306,269		
School Resource Officer	70,764		
Social Security	81,848		
Pensions	117,509		
Life Insurance	1,830		
Medical Insurance	293,392		
Dental Insurance	9,646		
Employer Medicare	19,142		
Contracts with Government Agencies	1,656,000		
Evaluation and Testing	173,977		
Total Other Student Support			3,731,377

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Regular Instruction Program			
Supervisor/Director	$ 527,192		
Career Ladder Program	4,500		
Librarians	1,019,715		
Clerical Personnel	128,930		
Other Salaries and Wages	31,521		
Social Security	101,526		
Pensions	161,278		
Life Insurance	1,680		
Medical Insurance	384,277		
Dental Insurance	8,907		
Employer Medicare	23,744		
Travel	5,388		
Other Contracted Services	112,800		
Library Books/Media	119,918		
Other Supplies and Materials	15,591		
In Service/Staff Development	22,418		
Total Regular Instruction Program		$	2,669,385
Special Education Program			
Supervisor/Director	$ 87,462		
Psychological Personnel	318,434		
Secretary(ies)	37,057		
Other Salaries and Wages	285,850		
Social Security	42,970		
Pensions	62,866		
Life Insurance	690		
Medical Insurance	151,357		
Dental Insurance	3,812		
Employer Medicare	10,049		
Communication	219		
Maintenance and Repair Services - Equipment	2,079		
Travel	16,312		
Other Contracted Services	15,643		
Other Supplies and Materials	2,983		
In Service/Staff Development	4,588		
Total Special Education Program			1,042,371
Career and Technical Education Program			
Supervisor/Director	$ 90,455		
Career Ladder Program	1,000		
Secretary(ies)	23,999		
Other Salaries and Wages	57,701		
Social Security	10,271		
Pensions	16,570		
Life Insurance	131		
Medical Insurance	50,365		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Career and Technical Education Program (Cont.)			
Dental Insurance	$ 725		
Employer Medicare	2,402		
Travel	1,460		
Total Career and Technical Education Program		$	255,079
Technology			
Supervisor/Director	$ 94,067		
Data Processing Personnel	36,720		
Other Salaries and Wages	643,103		
Social Security	46,416		
Pensions	64,186		
Life Insurance	543		
Medical Insurance	162,515		
Dental Insurance	2,621		
Employer Medicare	10,855		
Maintenance and Repair Services - Equipment	5,157		
Internet Connectivity	85,373		
Travel	13,647		
Other Contracted Services	129,554		
Other Supplies and Materials	7,820		
Data Processing Equipment	69,476		
Total Technology			1,372,053
Other Programs			
On-behalf Payments to OPEB	$ 359,385		
Total Other Programs			359,385
Board of Education			
Other Salaries and Wages	$ 47,879		
Board and Committee Members Fees	35,500		
Social Security	4,943		
Pensions	4,932		
Life Insurance	68		
Medical Insurance	14,841		
Dental Insurance	378		
Employer Medicare	1,156		
Audit Services	18,035		
Contributions	17,250		
Dues and Memberships	9,009		
Legal Services	146,778		
Travel	1,435		
Liability Insurance	253,090		
Trustee's Commission	657,907		
Workers' Compensation Insurance	399,649		
Other Charges	40,136		
Total Board of Education			1,652,986

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Director of Schools			
County Official/Administrative Officer	$ 140,039		
Assistant(s)	100,704		
Career Ladder Program	1,000		
Secretary(ies)	98,606		
Other Salaries and Wages	70,553		
Social Security	24,194		
Pensions	32,976		
Life Insurance	267		
Medical Insurance	74,077		
Dental Insurance	721		
Employer Medicare	5,781		
Communication	4,068		
Dues and Memberships	4,603		
Postal Charges	5,468		
Travel	1,893		
Office Supplies	1,368		
Total Director of Schools		$	566,318
Office of the Principal			
Principals	$ 1,692,231		
Career Ladder Program	9,000		
Accountants/Bookkeepers	504,449		
Assistant Principals	1,932,450		
Secretary(ies)	568,739		
Social Security	276,036		
Pensions	421,166		
Life Insurance	3,335		
Medical Insurance	1,236,682		
Dental Insurance	18,109		
Employer Medicare	64,684		
Communication	71,073		
Travel	16,758		
Other Contracted Services	56,454		
Office Supplies	21,500		
Other Supplies and Materials	56,052		
Other Charges	414,169		
Other Capital Outlay	32,392		
Total Office of the Principal			7,395,279
Fiscal Services			
Accountants/Bookkeepers	$ 60,839		
Purchasing Personnel	103,652		
Social Security	9,819		
Pensions	14,163		
Life Insurance	177		
Medical Insurance	26,804		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Fiscal Services (Cont.)			
Dental Insurance	$ 756		
Employer Medicare	2,296		
Travel	116		
Office Supplies	1,030		
Total Fiscal Services		$	219,652
Human Services/Personnel			
Supervisor/Director	$ 79,584		
Secretary(ies)	173,785		
Social Security	14,631		
Pensions	20,991		
Life Insurance	182		
Medical Insurance	59,387		
Dental Insurance	1,008		
Employer Medicare	3,422		
Travel	2,539		
Other Contracted Services	43,080		
Other Supplies and Materials	4,130		
Other Charges	23,937		
Total Human Services/Personnel			426,676
Operation of Plant			
Other Salaries and Wages	$ 33,723		
Social Security	1,867		
Pensions	1,696		
Medical Insurance	14,424		
Employer Medicare	437		
Janitorial Services	2,106,311		
Pest Control	33,587		
Disposal Fees	83,045		
Other Contracted Services	1,525		
Custodial Supplies	233,714		
Electricity	2,183,147		
Natural Gas	264,138		
Water and Sewer	683,622		
Other Supplies and Materials	73,357		
Building and Contents Insurance	232,746		
Total Operation of Plant			5,947,339
Maintenance of Plant			
Supervisor/Director	$ 78,133		
Secretary(ies)	32,732		
Maintenance Personnel	709,350		
Overtime Pay	4,582		
Social Security	48,512		
Pensions	42,846		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Maintenance of Plant (Cont.)			
Life Insurance	$ 23		
Medical Insurance	229,413		
Dental Insurance	126		
Employer Medicare	11,346		
Maintenance and Repair Services - Buildings	1,541,564		
Other Contracted Services	267,765		
Other Supplies and Materials	4,328		
Maintenance Equipment	40,621		
Total Maintenance of Plant		$	3,011,341
Transportation			
Supervisor/Director	$ 76,776		
Mechanic(s)	243,138		
Bus Drivers	2,658,999		
Clerical Personnel	84,288		
Overtime Pay	9,672		
Other Salaries and Wages	571,303		
Social Security	208,603		
Pensions	170,274		
Medical Insurance	206,276		
Employer Medicare	52,022		
Lease Payments	47,397		
Maintenance and Repair Services - Vehicles	270,861		
Travel	1,855		
Diesel Fuel	563,963		
Gasoline	146,858		
Tires and Tubes	72,247		
Other Supplies and Materials	580		
Vehicle and Equipment Insurance	219,937		
Other Charges	35,928		
Transportation Equipment	1,148,414		
Total Transportation			6,789,391
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 81,792		
Clerical Personnel	31,729		
Other Salaries and Wages	250		
Social Security	6,765		
Pensions	10,033		
Life Insurance	68		
Medical Insurance	14,280		
Dental Insurance	378		
Employer Medicare	1,582		
Payments to Schools - Breakfast	2,017,021		
Payments to Schools - Lunch	5,730,922		

(Continued)

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

General Purpose School Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Food Service (Cont.)			
Payments to Schools - Other USDA	$ 95,520		
USDA - Commodities	487,495		
Other Charges	13,129		
Total Food Service		$	8,490,964
Community Services			
Other Salaries and Wages	$ 596,481		
Social Security	36,333		
Pensions	18,471		
Medical Insurance	46,970		
Employer Medicare	8,497		
Other Contracted Services	461		
Food Supplies	33,795		
Instructional Supplies and Materials	15,199		
Other Supplies and Materials	46,157		
In Service/Staff Development	895		
Other Charges	35,981		
Other Equipment	17,168		
Total Community Services			856,408
Early Childhood Education			
Teachers	$ 555,766		
Educational Assistants	167,226		
Social Security	41,648		
Pensions	60,174		
Life Insurance	752		
Medical Insurance	275,054		
Dental Insurance	4,159		
Employer Medicare	9,740		
Travel	1,179		
Instructional Supplies and Materials	8,983		
Other Supplies and Materials	1,166		
Other Charges	4,629		
Other Equipment	1,406		
Total Early Childhood Education			1,131,882
Capital Outlay			
Regular Capital Outlay			
Architects	$ 8,831		
Engineering Services	93,714		
Building Improvements	86,649		
Other Capital Outlay	520,332		
Total Regular Capital Outlay			709,526

(Continued)

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

General Purpose School Fund (Cont.)			
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 771,258		
Total Education		$ 771,258	
Total General Purpose School Fund			$ 130,539,745
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 345,722		
Educational Assistants	264,875		
Other Salaries and Wages	666,498		
Social Security	75,542		
Pensions	96,093		
Life Insurance	473		
Medical Insurance	264,499		
Dental Insurance	3,472		
Employer Medicare	17,775		
Other Contracted Services	42,720		
Instructional Supplies and Materials	926,339		
Other Charges	15,679		
Regular Instruction Equipment	1,232,348		
Total Regular Instruction Program		$ 3,952,035	
Special Education Program			
Teachers	$ 307,419		
Educational Assistants	760,864		
Speech Pathologist	108,786		
Bonus Payments	85,500		
Social Security	66,151		
Pensions	75,129		
Life Insurance	484		
Medical Insurance	607,294		
Dental Insurance	2,300		
Employer Medicare	16,557		
Contracts with Private Agencies	103,034		
Instructional Supplies and Materials	85,587		
Other Supplies and Materials	1,962		
Special Education Equipment	94,467		
Total Special Education Program		2,315,534	
Career and Technical Education Program			
Instructional Supplies and Materials	$ 15,094		
Other Supplies and Materials	33,493		
Vocational Instruction Equipment	130,264		
Total Career and Technical Education Program		178,851	

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services			
Health Services			
Medical Personnel	$ 575,467		
Social Security	33,503		
Pensions	50,732		
Medical Insurance	163,858		
Employer Medicare	7,835		
Contracts with Private Agencies	789,091		
Health Equipment	79,155		
Other Equipment	9,030		
Total Health Services		$	1,708,671
Other Student Support			
Other Salaries and Wages	$ 23,218		
Social Security	22		
Pensions	9		
Employer Medicare	337		
Travel	26,695		
Other Contracted Services	8,551		
In Service/Staff Development	3,359		
Other Charges	29,614		
Total Other Student Support			91,805
Regular Instruction Program			
Supervisor/Director	$ 91,272		
Other Salaries and Wages	823,781		
Social Security	50,748		
Pensions	70,654		
Life Insurance	513		
Medical Insurance	103,654		
Dental Insurance	3,876		
Employer Medicare	12,991		
Travel	171		
Other Contracted Services	38,710		
In Service/Staff Development	260,843		
Other Charges	6,997		
Other Equipment	115,840		
Total Regular Instruction Program			1,580,050
Special Education Program			
Psychological Personnel	$ 188,190		
Medical Personnel	151,246		
Other Salaries and Wages	86,780		
Social Security	24,789		
Pensions	32,921		
Life Insurance	222		
Medical Insurance	108,788		
Dental Insurance	1,229		

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Special Education Program (Cont.)			
Employer Medicare	$ 5,797		
Travel	2,970		
Other Contracted Services	88,397		
Other Supplies and Materials	36,291		
In Service/Staff Development	21,180		
Other Equipment	37,039		
Total Special Education Program		$	785,839
Career and Technical Education Program			
Travel	$ 1,500		
In Service/Staff Development	200		
Total Career and Technical Education Program			1,700
Technology			
Other Salaries and Wages	$ 41,415		
Social Security	2,498		
Pensions	2,083		
Medical Insurance	6,405		
Employer Medicare	584		
Total Technology			52,985
Transportation			
Bus Drivers	$ 39,301		
Social Security	2,273		
Pensions	1,844		
Employer Medicare	570		
Transportation Equipment	30,636		
Total Transportation		74,624	
Capital Outlay			
Regular Capital Outlay			
Building Construction	$ 17,254		
Building Improvements	1,263,380		
Total Regular Capital Outlay		1,280,634	
Total School Federal Projects Fund			$ 12,022,728
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 2,861,860		
Total Community Services		$ 2,861,860	
Total Internal School Fund			2,861,860

(Continued)

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

Education Capital Projects Fund			
Capital Projects			
Education Capital Projects			
Architects	$ 64,406		
Other Contracted Services	217,980		
Building Improvements	3,161,896		
Food Service Equipment	80,000		
Total Education Capital Projects		$ 3,524,282	
Total Education Capital Projects Fund			$ 3,524,282
Total Governmental Funds - Robertson County School Department			$ 148,948,615

Exhibit K-9

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

	Cities - Sales Tax Fund
Additions	
Local Option Sales Tax	$ 15,705,571
Total Additions	$ 15,705,571
Deductions	
Remittance of Revenues Collected	$ 15,575,729
Trustee's Commission	129,842
Total Deductions	$ 15,705,571
Excess of Additions Over (Under) Deductions	$ 0
Net Position, July 1, 2021	0
Net Position, June 30, 2022	$ 0

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

Robertson County Mayor and
Board of County Commissioners
Robertson 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 Robertson County, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Robertson County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated September 14, 2022. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of Robertson County School Department (a discretely presented component unit) as described in our report on Robertson County's financial statements. This report does not include the results of the other auditor's 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 Robertson 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 Robertson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Robertson 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

Cordell Hull Building | 425 Rep. John Lewis Way N. | Nashville, Tennessee 37243

that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified one deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be a material weakness: 2022-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Robertson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item: 2022-002.

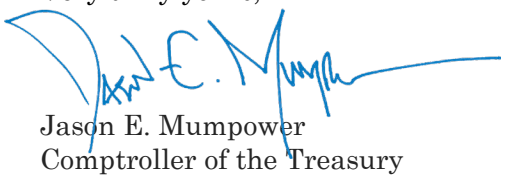
Robertson County's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Robertson County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Robertson 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 Robertson 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

September 14, 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

Robertson County Mayor and
Board of County Commissioners
Robertson 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 Robertson 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 Robertson County's major federal programs for the year ended June 30, 2022. Robertson 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, Robertson 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 Robertson 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

Cordell Hull Building | 425 Rep. John Lewis Way N. | Nashville, Tennessee 37243

provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Robertson 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 Robertson 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 Robertson 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 Robertson 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 Robertson 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 Robertson 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.

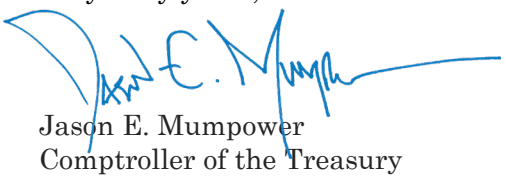
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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 Robertson County, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Robertson County's basic financial statements. We issued our report thereon dated September 14, 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

September 14, 2022

JEM/tg

Cordell Hull Building | 425 Rep. John Lewis Way N. | Nashville, Tennessee 37243

Robertson County, Tennessee, and the Discretely Presented Robertson County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3)
For the Year Ended June 30, 2022

Federal/Pass through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Expenditures	
U.S. Department of Agriculture:				
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (5)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	$ 487,495	(6)
Passed-through State Department of Education:				
Child Nutrition Cluster: (5)				
School Breakfast Program	10.553	N/A	2,017,021	
National School Lunch Program	10.555	N/A	5,817,206	(6)
Fresh Fruit and Vegetable Program	10.582	N/A	9,236	
Total U.S. Department of Agriculture			$ 8,330,958	
U.S. Department of Justice:				
Direct Program:				
Bulletproof Vest Partnership Program	16.607	N/A	$ 4,050	
Total U.S. Department of Justice			$ 4,050	
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Highway Safety Cluster: (5)				
State and Community Highway Safety	20.600	(4)	$ 28,031	
Total U.S. Department of Transportation			$ 28,031	
U.S. Department of Education:				
Passed-through State Department of Education:				
Title I Grants to Local Education Agencies	84.010	(4)	$ 2,022,725	
Special Education Cluster: (5)				
Special Education - Grants to States	84.027	(4)	3,660,182	
Special Education - Preschool Grants	84.173	(4)	110,807	
Career and Technical Education - Basic Grants to States	84.048	(4)	218,649	
Education for Homeless Children and Youth	84.196	(4)	49,647	
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	84.334	(4)	139,969	
English Language Acquisition Grants	84.365	(4)	102,571	
Supporting Effective Instruction State Grant	84.367	(4)	514,797	
COVID-19 - Comprehensive Literacy Development	84.371	(4)	82,741	
COVID-19 - Discretionary Grants: Rethink K-12 Education Models Grants	84.425B	(4)	150,000	(6)
COVID-19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	(4)	554,700	(6)
COVID-19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	(4)	1,236,094	(6)
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ESSER - ARP)	84.425U	(4)	2,486,213	(6)
Total U.S. Department of Education			$ 11,329,095	
U.S. Department of Health and Human Services:				
Passed-through State Department of Health:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	(4)	$ 1,775,957	

(Continued)

Robertson County, Tennessee, and the Discretely Presented Robertson County School Department
Schedule of Expenditures of Federal
Awards and State Grants (1) (2) (3) (Cont.)

Passed-through State Department of Education:			
COVID-19 - Temporary Assistance for Needy Families	93.558	(4)	$ 478,559
Total U.S. Department of Health and Human Services			$ 2,254,516
U.S. Department of Homeland Security:			
Direct Program:			
COVID-19 - Disaster Grants - Public Assistance	97.036	(4)	$ 64,616
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(4)	8,074
Total U.S. Department of Homeland Security			$ 72,690
Total Expenditures of Federal Awards			$ 22,019,340

Federal/Pass through Agency/State Grantor Program Title	Federal Assistance Listings Number	Contract Number	Expenditures
State Grants			
Rural Local Health Services - State Department of Health	N/A	(4)	$ 526,923
Drug Court Program - State Department of Mental Health and Substance Abuse Services	N/A	(4)	85,472
Juvenile Justice - State Commission on Children and Youth	N/A	(4)	9,540
Litter Program - State Department of Transportation	N/A	(4)	35,761
Coordinated School Health Initiative - State Department of Education	N/A	(4)	101,000
Early Childhood Education - State Department of Education	N/A	(4)	1,061,482
Family Resource Center - State Department of Education	N/A	(4)	29,612
Safe Schools Act - State Department of Education	N/A	(4)	586,970
School Bus Seat Restraint Grant Program - State Department of Education	N/A	(4)	89,910
Summer Learning Camp - State Department of Education	N/A	(4)	950,164
Summer Bridge Camp - State Department of Education	N/A	(4)	460,047
Stream Mini Camp - State Department of Education	N/A	(4)	308,245
Literacy Transportation - State Department of Education	N/A	(4)	129,311
State Direct Appropriations Grant FY 2021 – State Department of Finance and Administration	N/A	(4)	578,623
Total State Grants			$ 4,953,060

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) Robertson County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) No amounts ($0) were passed-through to subrecipients.
(4) Information not available.
(5) Child Nutrition Cluster total $8,330,958; Highway Safety Cluster total $28,031; and Special Education Cluster total $3,770,989.
(6) Total for FAL No. 10.555 is $6,304,701; total for FAL No. 84.425 is 4,427,007.

Robertson 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 Financial Report for Robertson 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

There were no prior-year findings to report.

Prior-year Federal Awards Findings

There were no prior-year federal award findings to report.

ROBERTSON 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 Robertson County is unmodified.

2. Internal Control Over Financial Reporting:

   * Material weakness identified? **YES**

   * 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 Listing Number: 84.010	Title I Grants to Local Education Agencies
* Assistance Listing Numbers: 84.425	Elementary and Secondary School Emergency Relief 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 THE DIRECTOR OF SCHOOLS AND FINANCE DIRECTOR

FINDING 2022-001 **MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED FOR PROPER FINANCIAL STATEMENT PRESENTATION** (Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2022, certain general ledger account balances in the General Purpose School Fund were not materially correct, and audit adjustments totaling $1,363,279 were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Robertson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the department's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This deficiency is the result of a lack of management oversight. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

Robertson County should have appropriate processes in place to ensure its general ledgers are materially correct.

MANAGEMENT'S RESPONSE-FINANCE DIRECTOR

No formal management's response was submitted; however, explanation to the findings is included in the Corrective Action Plan.

OFFICE OF THE COUNTY MAYOR AND FINANCE DIRECTOR

FINDING 2022-002 **EMPLOYEES RECEIVED BENEFITS THAT WERE NOT AUTHORIZED BY THE COUNTY'S PERSONNEL POLICIES**
(Noncompliance Under *Government Auditing Standards*)

Employees of the county's emergency medical services received benefits not authorized by the county's personnel policies. Vacation leave was applied to hours worked when calculating employees' overtime pay. The county's personnel policy in place did not allow for this practice.

MANAGEMENT'S RESPONSE-FINANCE DIRECTOR

No formal management's response was submitted; however, explanation to the findings is included in the Corrective Action Plan.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2022.

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

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
OFFICE OF DIRECTOR OF SCHOOLS		
2022-001	Material audit adjustments were required for proper financial statement presentation.	201
OFFICE OF FINANCE DIRECTOR		
2022-002	Employees received benefits that were not authorized by the county's personnel policies.	202

Robertson County Schools

800 M. S. Couts Boulevard • Springfield, Tennessee 37172 • Phone (615) 384-5588 • Fax (615) 384-9749
Dr. Chris J. Causey, Director of Schools

Jeff Bailey, CPA, CGFM, CFE
Audit Manager
Division Of Local Government Audit
Cordell Hull Building
425 Fifth Ave. North
Nashville, TN 37243-3400

Response/Corrective Action Plan

FINDING: **Material Audit Adjustments were required for proper financial statement presentation**

Response and Corrective Action Plan Prepared by:
Sheila Clinard, Financial Coordinator

Person Responsible for Implementing the Corrective Action:
Chris J. Causey, Director of Schools

Repeat Finding:
No

Response to Finding:
This was due to an invoice for services rendered in 2021-22 school year but not received until after the 2022-23 fiscal year started

Planned Corrective Action:
Robertson County Schools has terminated its agreement with Connections Education LLC Pearson Virtual Schools USA

Signature: 

SCHOOL BOARD
ALLAN HEARD * CONNIE HOGAN * STEPHEN AYRES * MARK REID * SCOTT RICE * JEFF WHITE
The Robertson County School System does not discriminate on the basis of race, color, national origin, sex, disability, age, religion or marital status.

Robertson County Tennessee

Jody Stewart, Finance Director
Finance Department
523 South Brown Street, Springfield, TN 37172
(615) 384-0202 Fax (615) 384-0237

Corrective Action Plan

FINDING: **EMPLOYEE RECEIVED BENEFITS THAT WERE NOT AUTHORIZED BY THE COUNTY'S PERSONNEL POLICIES**

Response and Corrective Action Plan Prepared by:
Jody Stewart, Finance Director

Person Responsible for Implementing the Corrective Action:
Jody Stewart, Finance Director

Anticipated Completion Date of Corrective Action:
Attached Resolution Number 062022062 Authorizes This Practice and this was approved on June 20, 2022.

Repeat Finding:
No

Response to Finding:
The County's Labor Attorney, Former Assistant Ambulance Service Director and Finance Director Researched the Need for an explanation to allow this practice in December 2017. They devised an explanation that was placed in the County's Employee Manual and the Auditors thought this explanation was too vague and not self-explanatory.
Explanation in the Employee Manual stated:
Ambulance Service Employees
The rate of vacation pay for employees of the Robertson County Ambulance Service shall be set by the Robertson County Commission.
Because premium overtime hours are guaranteed to 24/48 Hour Ambulance Service Employees, it was understood the County Commission's approval of the yearly budget was authorizing the payment of guaranteed premium overtime hours for Ambulance Service Employees. Their need for vacation pay was included in the County's yearly budget and these calculations were based upon the guaranteed premium overtime rate for Ambulance Service Employees only. The wording in the Employee Manual did not list these specific details, but the County Commission understood they were authorizing this practice similar to surrounding counties Ambulance Service Departments.

Planned Corrective Action:
Resolution Number 062022062 has been approved and this resolution will be replaced upon the adoption of an updated ambulance service personnel policies and procedures manual. Special note: The County is Currently Seeking Applications for an Ambulance Service Director.

Signature: Jody Stewart Sept. 9, 2022

RESOLUTION NO. 062022062

A RESOLUTION TO AVOID AUDIT FINDING RELATED TO EMS EMPLOYEES WORKING 24/48 HOUR SCHEDULES

WHEREAS, State auditors have identified a need for correction pertaining to the payment of vacation and sick leave at an overtime rate where an employee is required to perform mandatory overtime; and

WHEREAS, the Budget Committee has reviewed this matter and has recommended the approval of this Resolution to make a special authorization to spend County funds that will match historical practice and not confer any new benefit, being recommended to avoid future audit findings on this matter but not as a new expenditure of County funds;

NOW, THEREFORE, BE IT RESOLVED by the Robertson County Commission, meeting in regular session this the 20th day of June, 2022, that the following authorization to spend County funds is hereby approved as to only those EMS Employees working 24/48-hour schedules:

> "EMS employees working 24/48-hour schedules acquire "mandatory overtime" which is part of their built-in pay. In the event an employee uses vacation or sick time, it will be applied to their time worked and may apply to their premium overtime, so it does not affect the employee's pay. Being compensated at a premium overtime rate for hours not worked is a benefit provided by County."

Passed this the 20th day of June, 2022, to be retroactively effective on July 1, 2021, the public welfare requiring it.

Passed this the 20th day of June, 2022.

J Kent Koon
COUNTY COMMISSIONER

William A Vogle
WILLIAM A. VOGLE, County Mayor

ATTEST:
Angie H Groves
ANGIE H. GROVES, County Clerk

ANGIE H. GROVES, COUNTY CLERK XVI AGRICULTURE COMMERCE ROBERTSON COUNTY, TN

Resolution # 062022062

Avoid Audit Finding Related to EMS Employees

Working 24/48 Hour Schedules

Discussion began at: 07:14:19 PM (Elapsed time: 00:14:13)

Motion by HOOVER 7:14:24 PM

Second by S. MOORE 7:14:25 PM

Voting began at: 07:14:53 PM

Voting Criteria Used: 13 Yes Votes Needed

Results Tallied at: 07:15:00 PM

Result: Passed With 13 Yes Votes Needed (YES: 20 NO: 0 ABSTAIN: 0 DID NOT VOTE: 1 ABSENT: 4)

YES: JACKSON, COUTS, HOOVER, REID, ROBERTS, WADE, BROWN, DELONG, S. MOORE, WILSON, AYRES, STROUD, STUBBLEFIELD, HOGAN, BRADLEY, GLOVER, B. MOORE, GRAY, BOWENS, WOODARD

NO:

ABSTAIN:

ABSENT: GREGORY, SPAIN, DORRIS, HALEY

EXCUSED:

LATE:

RECUSED:

Did Not Vote: MAYOR VOGLE

Votes Summarized at: 7:15:00 PM

Ambulance Service Employees

The rate of vacation pay for employees of the Robertson County Ambulance Service shall be set by the Robertson County Commission.

3.2 - SICK LEAVE

The County recognizes the employees occasionally have to miss work for medical reasons. To qualify for paid sick leave, you must be a full-time employee. Sick leave can be used for the following reasons:

- Sick Leave may be used if your physical condition or illness does not allow performance of your regular duties.

- Sick leave may be used for the purpose of attending appointments with doctors, dentists or other healthcare providers. Sick leave may also be used to tend to a health condition or an appointment for your spouse, child (including step-children), and parent (including in-laws).

Guidelines

- You may use your sick leave in units of no less than one quarter (0.25) hour at any one time. All sick leave used must be reported to the nearest quarter hour.

- If a paid holiday falls during a sick leave period, you will receive holiday pay, not sick leave pay, and your accumulated sick leave will not be reduced for that day off.

- If you are absent from work due to injury or illness, you must call your Supervisor by no later than 9:00 a.m. to report to your absence. Robertson County may require you to provide documentation from a healthcare provider for you or your immediate family member if sick leave has been requested for three (3) consecutive days.

Sick Leave Accrual

1. Sick leave accrues the last business day (Monday through Friday) of each calendar month. One (1) day's sick leave accumulation in hours shall equal your total regular weekly work hours divided by five (5) with the maximum being eight (8) hours. There is no maximum sick leave accumulation. Sick leave may be used only when accrued.

2. New full-time employees will begin to accrue sick leave on the last business day of the first full calendar business month (first business day through last business day) of employment and will continue to accrue sick leave on the last business day of each calendar month of employment thereafter. For example, if you start to work on Monday, May 2nd, you would accrue your first sick day the last business day in May. If you start to work on Tuesday, May 3rd, you would not accrue your first sick day until the last business day in June.

3. Sick leave may not be used prior to accrual. If sick leave is exhausted, you may use vacation leave in its place. You may not receive advance sick pay. No cash payment will be made for unused sick leave except in the case of employment termination. The County will pay a separated employee twenty-five (25) percent of their unused sick leave, but this amount shall not exceed two hundred forty hours (240) hours. The remaining unpaid sick leave balance may be used as credit to increase service years in the retirement system upon retirement.