



Geographic Information Systems

ANNUAL FINANCIAL STATEMENTS

**For the Fiscal Years Ended
JUNE 30, 2022 and 2021**



**Prepared By:
Knox County Department of Finance**

**KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS
KNOXVILLE, TENNESSEE**

ANNUAL FINANCIAL STATEMENTS

**For the Fiscal Years Ended
June 30, 2022 and 2021**

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS
Knoxville, Tennessee

ANNUAL FINANCIAL STATEMENTS
For the Fiscal Years Ended
June 30, 2022 and 2021

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**INTRODUCTORY
SECTION**

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

POLICY BOARD

June 30, 2022

Indya Kincannon, Mayor of the City of Knoxville

Gabe Bolas, President and CEO -
Knoxville Utilities Board

Glenn Jacobs, Knox County Mayor

FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

Policy Board of the
 Knoxville, Knox County, and Knoxville Utilities Board
 Geographic Information Systems
 Knoxville, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Knoxville, Knox County, and Knoxville Utilities Board (KUB) Geographic Information Systems (the "System"), which comprise the statements of net position as of June 30, 2022 and 2021, and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the System, as of June 30, 2022 and 2021, and the changes in financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 the System's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



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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 opinion. 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 the System'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 System's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 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 GAAS, 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 an opinion on the financial statements that collectively comprise the System's basic financial statements. The supplemental information section as listed in the table of contents is presented for purposes of additional analysis 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 other supplemental information section 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 and other information as listed in the table of contents. Our opinion on the basic financial statements does 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 information exists, we are required to describe it on our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of the System'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 the System'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 the System's internal control over financial reporting and compliance.

Pugh & Company, P.C.

Certified Public Accountants
Knoxville, Tennessee
December 15, 2022

Knoxville ♦ Knox County ♦ Knoxville Utilities Board Geographic Information System

Keith G. Stump
Director

Management's Discussion and Analysis

As the management of the Knoxville, Knox County, Knoxville Utilities Board (K.U.B.) Geographic Information Systems (the System), we offer the readers of the System's financial statements this narrative overview and analysis of the financial activities of the System for the fiscal years ended June 30, 2022, 2021 and 2020. We encourage readers to consider the information presented here in conjunction with the information provided in the financial statements, notes to financial statements and supplementary information when reviewing the System's financial activities and condition.

Financial Highlights for Fiscal Year 2022

- The assets of the System exceeded its liabilities at the close of the most recent fiscal year by \$1,533,714 (*net position*). Of this amount, \$1,220,345 is unrestricted. The unrestricted net position amount is a total of three amounts: \$418,062 may be used to meet the System's ongoing obligations to citizens and creditors, \$257,336 is designated for the aerial reserve, and \$544,947 is designated for the equipment reserve.
- The System's total net position increased by \$443,011. The increase is primarily due to a \$479,837 increase in operating revenues.
- The System's total liabilities increased by \$163,845. This increase is primarily due to a \$212,941 increase in accounts payable.
- The System's cash and cash equivalents increased by \$450,538.
- The System's total operating revenues increased by \$479,837. This increase is primarily due to an increase of \$487,092 in user service fee revenues.
- The System's operating expenses increased by \$121,326. The expense increase is primarily due to an increase in personnel services, contracted services, and depreciation and amortization.

POLICY BOARD

Indya Kincannon, Mayor, City of Knoxville; Gabriel Bolas, President, KUB; Glenn Jacobs, County Mayor, Knox County

Financial Highlights for Fiscal Year 2021

- The assets of the System exceeded its liabilities at the close of the most recent fiscal year by \$1,090,703 (*net position*). Of this amount, \$996,462 is unrestricted. The unrestricted net position amount is a total of three amounts: \$418,933 may be used to meet the System's ongoing obligations to citizens and creditors, \$157 is designated for the aerial reserve, and \$577,372 is designated for the equipment reserve.
- The System's total net position increased by \$81,312. The increase is primarily due to a \$57,223 decrease in operating expenses.
- The System's total liabilities increased by \$202,655. This increase is primarily due to a \$63,151 increase in accounts payable and a \$66,690 increase in lease liabilities.
- The System's cash and cash equivalents increased by \$138,136.
- The System's total operating revenues decreased by \$50,320. This decrease is primarily due to a decrease of \$51,705 in user service fee revenues.
- The System's operating expenses decreased by \$57,223. The expense decrease is primarily due to a decrease in contracted services.

Financial Highlights for Fiscal Year 2020

- The assets of the System exceeded its liabilities at the close of the most recent fiscal year by \$1,009,391 (*net position*). Of this amount, \$921,835 is unrestricted. The unrestricted net position amount is a total of three amounts: \$395,622 may be used to meet the System's ongoing obligations to citizens and creditors, \$63,295 is designated for the aerial reserve, and \$462,918 is designated for the equipment reserve.
- The System's total net position increased by \$98,562. The increase is primarily due to a \$91,306 increase in operating revenues.
- The System's total liabilities increased by \$16,801. This increase is primarily due to a \$21,396 increase in compensated absences.
- The System's cash and cash equivalents increased by \$138,631.
- The System's total revenues increased by \$89,444. This increase is primarily due to an increase of \$87,607 in user service fee revenues.
- The System's operating expenses increased by \$26,139. The expense increase is primarily due to an increase in contracted services.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the System's basic financial statements. The System's basic financial statements consist of two components: 1) financial statements comprised of the Statements of Net Position, the Statements of Revenues, Expenses and Changes in Net Position, and the Statements of Cash Flows, and 2) Notes to the Financial Statements.

This report also contains other and supplementary information in addition to the basic financial statements themselves.

Financial Statements. The Statements of Net Position present information on all of the System's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the System is improving or deteriorating.

The Statements of Revenues, Expenses and Changes in Net Position present information showing how the System's net position changed during the last two fiscal years. All changes in net position are reported as soon as the underlying event giving rise to the change occurs (full accrual accounting), regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected user service fees, and earned but unused vacation leave).

The Statements of Cash Flows present information on the actual cash inflows and outflows resulting from the various operating, financing, capital, and investing activities of the System for the last two fiscal years.

The financial statements can be found on pages 11-14 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 15-22 of this report.

Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the System's budgetary compliance and variances from the original budget and final amended budget. This supplementary information can be found on pages 23-24 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain other information concerning the System's dedicated assets. This other information can be found on page 25 of this report.

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the System's financial position. As of June 30, 2022, the System's assets exceeded its liabilities by \$1,533,714 (*net position*). At June 30, 2021, the System's assets exceeded its liabilities by \$1,090,703. At June 30, 2020, the System's assets exceeded its liabilities by \$1,009,391. At June 30, 2022, the current assets (less current liabilities) amounted to 77 percent of total net position. At June 30, 2021, 86 percent of the System's net position reflected its net current assets. At June 30, 2020, 93 percent of the System's net position reflected its net current assets. At June 30, 2022, 25 percent of the System's net position are invested in capital assets, which compares to 21 percent for the prior year.

As the following table shows, the System reported an increase in net position of \$443,011 as of the fiscal year ended June 30, 2022. The increase was primarily the result of increased operating revenues. The depreciation and amortization expense charged during the fiscal year was \$140,676.

During the fiscal year ended June 30, 2021, the System reported an increase in net position of \$81,312. The increase was primarily the result of higher operating revenues. The depreciation and amortization expense charged during fiscal year ended June 30, 2021, was \$119,694.

During the fiscal year ended June 30, 2020, the System reported an increase in net position of \$98,562. The increase was primarily the result of higher interest income. The depreciation and amortization expense charged during fiscal year ended June 30, 2020 was \$86,310.

**Knoxville, Knox County, K.U.B.
Geographic Information Systems
Statements of Net Position**

	FYE June 30, 2022	As Restated FYE June 30, 2021	FYE* June 30, 2020
Assets:			
Current assets	\$ 1,600,994	\$ 1,146,576	\$ 1,006,388
Capital assets, net	383,773	231,335	87,556
Total assets	<u>1,984,767</u>	<u>1,377,911</u>	<u>1,093,944</u>
Liabilities:			
Current liabilities	427,305	208,192	62,853
Long-term liabilities outstanding	23,748	79,016	21,700
Total liabilities	<u>451,053</u>	<u>287,208</u>	<u>84,553</u>
Net position:			
Net investment in capital assets	313,369	94,241	87,556
Unrestricted	1,220,345	996,462	921,835
Total net position	<u>\$ 1,533,714</u>	<u>\$ 1,090,703</u>	<u>\$ 1,009,391</u>

*Not practical to restate for GASB 87

The next table shows the key elements from ongoing activities that contributed to the increase in net position of \$443,011 during the current fiscal year. Operating revenues, comprised mainly of user service fees and operating reimbursements, increased by \$479,837 in fiscal year 2022, while in fiscal year 2021 they decreased by \$50,320 and in fiscal year 2020 they decreased by \$91,306. User service fees increased by \$487,092 in fiscal year 2022, while in fiscal year 2021 they decreased by \$51,705 and in fiscal year 2020 they increased by \$87,607. The increases and decreases are due to the revenues received from Knoxville, Knox County, and K.U.B. (Knoxville Utilities Board) which is based on the projects for the fiscal year.

Aerial map sales which are comprised of viewer licenses, sale of maps, and sale of IDS cd's decreased by \$7,255 in fiscal year 2022 compared to an increase in fiscal year 2021 of \$1,385 and compared to a decrease in fiscal year 2020 of \$3,699. Additionally, interest earnings in fiscal year 2022 were \$3,569 compared to fiscal year 2021 of \$628.

Expenses for fiscal year 2022 increased by \$121,326 over the prior year primarily due to an increase in personnel services, contracted services, and depreciation and amortization. During fiscal year 2021, expenses decreased by \$57,223 primarily due to a decrease in contracted services and during fiscal year 2020, expenses increased by \$26,139 primarily due to an increase in personnel services and contracted services.

Knoxville, Knox County, K.U.B.
Geographic Information Systems
Statements of Revenues, Expenses, and Changes in Net Position

	FYE June 30, 2022	As Restated FYE June 30, 2021	FYE* June 30, 2020
Revenues:			
Operating revenues:			
User service fees	\$ 1,944,830	\$ 1,457,738	\$ 1,509,443
Aerial map sales	157,075	164,330	162,945
Total operating revenues	<u>2,101,905</u>	<u>1,622,068</u>	<u>1,672,388</u>
Nonoperating revenues and (expenses):			
Interest income	3,569	628	24,781
Interest expense	(548)	(795)	-
Total nonoperating revenues and (expenses)	<u>3,021</u>	<u>(167)</u>	<u>24,781</u>
Total revenues	<u>2,104,926</u>	<u>1,621,901</u>	<u>1,697,169</u>
Expenses:			
Operating expenses:			
Personnel services	645,083	590,434	614,147
Employee benefits	211,675	200,270	190,369
Contracted services	650,400	558,570	628,301
Supplies and materials	11,814	69,350	13,256
Office rent	-	-	63,972
Other operating expenses	2,267	2,271	2,252
Depreciation and amortization	140,676	119,694	86,310
Total operating expenses	<u>1,661,915</u>	<u>1,540,589</u>	<u>1,598,607</u>
Change in net position	443,011	81,312	98,562
Net Position, Beginning of Year	1,090,703	1,009,391	910,829
Net Position, End of Year	<u>\$ 1,533,714</u>	<u>\$ 1,090,703</u>	<u>\$ 1,009,391</u>

*Not practical to restate for GASB 87

Budgetary Information

Revenues exceeded budgeted amounts by \$131,369 during fiscal year 2022. Expenses of \$1,662,463 were \$463,892 less than budget of \$2,126,355. The current year expenses include \$140,676 in depreciation and amortization that is not budgeted. The Schedules of Revenues and Expenses and Changes in Net Position – Budget to Actual, which is found in the supplementary information section of this report on page 23, details the original budget, budget amendments, final budget, and actual revenues and expenses, as well as the variances from the final budget.

Capital Assets. The System's investment in capital assets as of June 30, 2022, amounts to \$383,773 (net of accumulated depreciation and amortization). Depreciation and amortization expense was \$140,676 for 2022. As of June 30, 2021, and 2020, the System's investment in capital assets amounted to \$231,335 and \$87,556, respectively (net of accumulated depreciation). Depreciation and amortization expense was \$119,694 for 2021 and \$86,310 for 2020. Additional information regarding the System's capital assets can be found in Note 4 to the financial statements.

Compensated Absences. At the end of the current fiscal year, the System's noncurrent liabilities consisted of compensated absences payable of \$23,748 compared to \$8,612 at the end of fiscal year 2021. Additional information regarding the System's compensated absences liabilities can be found in Note 5 to the financial statements.

Requests for Information

This financial report is designed to provide a general overview of the Knoxville, Knox County, K.U.B. Geographic Information System's finances for all of those with an interest in the System's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Knoxville, Knox County, K.U.B. Geographic Information Systems, 606 Main Street, Suite 150 Main Place, Knoxville, TN 37902.

**KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS**

**STATEMENTS OF NET POSITION
June 30, 2022 and 2021**

	2022	As Restated 2021
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,589,726	\$ 1,139,188
Accounts receivable	1,816	1,785
Due from Knox County	3,569	-
Prepaid items	5,883	5,603
Total current assets	1,600,994	1,146,576
Noncurrent assets:		
Capital assets (net of accumulated depreciation and amortization)	383,773	231,335
Total assets	1,984,767	1,377,911
LIABILITIES		
Current liabilities:		
Accounts payable	276,192	63,251
Accrued liabilities	29	-
Accrued payroll payable	28,074	24,956
Compensated absences payable	52,606	53,295
Lease liabilities	70,404	66,690
Total current liabilities	427,305	208,192
Noncurrent liabilities:		
Compensated absences payable	23,748	8,612
Lease liabilities	-	70,404
Total noncurrent liabilities	23,748	79,016
Total liabilities	451,053	287,208
NET POSITION		
Net investment in capital assets	313,369	94,241
Unrestricted	1,220,345	996,462
Total net position	\$ 1,533,714	\$ 1,090,703

The accompanying notes are an integral part of these financial statements.

**KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS**

**STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the Fiscal Years Ended June 30, 2022 and 2021**

	2022	As Restated 2021
Operating revenues:		
User service fees	\$ 1,944,830	\$ 1,457,738
Aerial map sales	157,075	164,330
Total operating revenues	<u>2,101,905</u>	<u>1,622,068</u>
Operating expenses:		
Personnel services	645,083	590,434
Employee benefits	211,675	200,270
Contracted services	650,400	558,570
Supplies and materials	11,814	69,350
Other operating expenses	2,267	2,271
Depreciation and amortization	140,676	119,694
Total operating expenses	<u>1,661,915</u>	<u>1,540,589</u>
Operating income	<u>439,990</u>	<u>81,479</u>
Nonoperating revenues and (expenses):		
Interest income	3,569	628
Interest expense	(548)	(795)
Total nonoperating revenues and (expenses)	<u>3,021</u>	<u>(167)</u>
Change in net position	443,011	81,312
Total net position - beginning of year	<u>1,090,703</u>	<u>1,009,391</u>
Total net position - end of year	<u>\$ 1,533,714</u>	<u>\$ 1,090,703</u>

The accompanying notes are an integral part of these financial statements.

**KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS**

**STATEMENTS OF CASH FLOWS
For the Fiscal Years Ended June 30, 2022 and 2021**

	2022	As Restated 2021
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 2,098,305	\$ 1,620,283
Payments to vendors	(451,791)	(376,208)
Payments to employees	(839,193)	(779,058)
Net cash provided by operating activities	<u>807,321</u>	<u>465,017</u>
Cash Flows used in Capital Financing Activities		
Purchase of capital assets	(293,114)	(263,473)
Principal paid on lease liability	(66,690)	(63,241)
Interest paid on lease liability	(548)	(795)
Net cash used by capital financing activities	<u>(360,352)</u>	<u>(327,509)</u>
Cash Flows from Investing Activities		
Interest received	<u>3,569</u>	<u>628</u>
Net change in cash and cash equivalents	450,538	138,136
Cash and cash equivalents - beginning of year	<u>1,139,188</u>	<u>1,001,052</u>
Cash and cash equivalents - end of year	<u>\$ 1,589,726</u>	<u>\$ 1,139,188</u>

The accompanying notes are an integral part of these financial statements.

**KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS**

**STATEMENTS OF CASH FLOWS (Continued)
For the Fiscal Years Ended June 30, 2022 and 2021**

**Reconciliation of Operating Income to
Net Cash Provided by Operating Activities**

	<u>2022</u>	<u>As Restated 2021</u>
Operating income	\$ 439,990	\$ 81,479
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and Amortization	140,676	119,694
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(31)	(1,785)
(Increase) decrease in due from Knox County	(3,569)	-
(Increase) decrease in prepaid items	(280)	(267)
Increase (decrease) in accounts payable	212,941	53,915
Increase (decrease) in accrued payroll payable	3,118	5,898
Increase (decrease) in other liabilities	29	200,335
Increase (decrease) in compensated absences payable	14,447	5,748
Net cash provided by operating activities	<u>\$ 807,321</u>	<u>\$ 465,017</u>

The accompanying notes are an integral part of these financial statements.

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022 and 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Knoxville, Knox County, Knoxville Utilities Board (K.U.B.) Geographic Information Systems (the “System”) is a joint venture that provides automated mapping and geographic information. The system was created by a tri-party agreement between the City of Knoxville (City), Knox County (County), and the Knoxville Utilities Board (K.U.B.) originally dated August 9, 1985 and most recently amended January 25, 2016. The System maintains digital geographic data for all of Knox County, Tennessee. The System is responsible for maintaining the centralized KGIS servers, databases, and network that are shared by the various departments and users. Some of the core mapping information, including topography and aerial photography, are managed by the System.

A summary of significant accounting policies of the System is presented as follows:

B. Basis of Accounting

The financial statements of the System are accounted for as a proprietary type fund – enterprise fund under the flow of economic resources measurement focus, or the full-accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. The System follows the full accrual basis of accounting in accordance with generally accepted accounting principles (GAAP), which is promulgated by the Governmental Accounting Standards Board (GASB).

Additionally, proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the System are user service fees (operating reimbursements) from Knoxville, Knox County, and K.U.B. Operating expenses for proprietary funds include the cost of sales and services such as personal services, employee benefits, contracted services, supplies and materials, rental, insurance, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS (Continued)
June 30, 2022 and 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Deposits and Investments

The System's cash and cash equivalents are considered to be demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The System's cash and cash equivalents are pooled and managed by the Trustee of Knox County.

D. Receivables and Revenue Recognition

All trade and subsidy receivables and revenues are recognized by the System in the period in which services are rendered. Any amounts later determined to be uncollectible are written off when that determination is made. Management does not believe an allowance for doubtful accounts is necessary.

E. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items when paid, and expensed in the applicable future accounting period.

F. Capital Assets

Capital assets, which include computer software and communication and office equipment, are defined as assets with an initial, individual cost of more than \$10,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. These capital assets are depreciated using the straight-line method over the following estimated useful lives of the assets.

<u>Assets</u>	<u>Years</u>
Communications and Office Equipment	5-10
Computer Software	5

Maintenance and repairs are charged to operations as incurred; major renewals and betterments are capitalized. When property or equipment is sold, the related costs and accumulated depreciation are removed from the respective accounts, and any gain or loss is charged or credited to operations.

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS (Continued)
June 30, 2022 and 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Compensated Absences

It is the System's policy to permit employees to accumulate earned but unused annual leave and sick pay benefits. There is no current liability for unpaid accumulated sick leave. Upon retirement, employees receive a sick leave payout based on the requirements in Knox County's sick leave policy. Annual leave pay is accrued when earned by System employees.

Employees may accumulate annual leave according to the following schedule:

<u>Years of Service</u>	<u>Maximum Accrual</u>
0-8	36 days
9-20	39 days
21 and greater	42 days

H. Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

I. Net Position

Net position comprises the various net earnings from operating and non-operating revenues, expenses, and contributions of capital. Net position is classified in the following three components: net investment in capital assets, restricted net position, and unrestricted net position. Net investment in capital assets includes all capital assets, net of accumulated depreciation and related liabilities.

The restricted net position category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the System pursuant to those stipulations or that expire by the passage of time. The System has no restricted net position as of June 30, 2022, and 2021. The unrestricted net position category includes all other assets that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the System's policy to use restricted resources first, then unrestricted resources as they are needed.

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS (Continued)
June 30, 2022 and 2021

NOTE 2: BUDGETARY INFORMATION

Annually, the System's Policy Board adopts a budget prepared on the modified accrual basis of accounting. The legal level of control, that is the level at which management cannot overspend funds without a budget amendment by the Policy Board, is at the major category level. All annual appropriations lapse at fiscal year-end.

The budget adopted by the Policy Board includes non-operating subsidies and miscellaneous operating revenues which are dedicated to be expended only for specific purposes. One fee is expended for costs associated with the maintenance and update of aerial photography maps and the second fee is dedicated to the purchase of software and/or hardware for the System. The fees are collected from the County, the City and KUB.

Accounting principles used in developing data on a budgetary basis differ from those used in reporting financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP). The System reports a total increase or decrease in net position which enables the Board to determine the funds available for appropriation. The System is a proprietary type fund – enterprise fund. The annual operating budget is not legally binding but is a projection.

NOTE 3: DEPOSITS

The System's cash and cash equivalents, are pooled and managed by the Trustee of Knox County. As of June 30, 2022, and June 30, 2021, all of the bank accounts were covered by the bank collateral pool administered by the Treasurer of the State of Tennessee. Banks participating in the collateral pool determine the aggregate balance of their public fund accounts for the System. Tennessee Code Annotated (TCA) Section 5-8-201 requires that the amount of collateral required to secure these deposits must equal 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual 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 entirely insured or collateralized.

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS (Continued)
June 30, 2022 and 2021

NOTE 4: CAPITAL ASSETS

Capital asset activity for the fiscal years ended June 30, 2022 and 2021, was as follows:

	As Restated		Decreases & Reclassification	Ending Balance
	Beginning Balance	Increases		
<u>2022</u>				
Communications and Office Equipment	\$ 1,045,964	\$ 17,014	\$ (991,843)	\$ 71,135
Computer Software	4,919,867	59,474	-	4,979,341
Work in Progress	-	216,626	-	216,626
Leases	200,335	-	-	200,335
Total Capital Assets	<u>6,166,166</u>	<u>293,114</u>	<u>(991,843)</u>	<u>5,467,437</u>
Less Accumulated Depreciation and Amortization for:				
Communications and Office Equipment	(1,032,370)	(11,982)	991,843	(52,509)
Computer Software	(4,835,683)	(61,916)	-	(4,897,599)
Leases	(66,778)	(66,778)	-	(133,556)
Total Accumulated Depreciation and Amortization	<u>(5,934,831)</u>	<u>(140,676)</u>	<u>991,843</u>	<u>(5,083,664)</u>
Total Capital Assets, Net	<u>\$ 231,335</u>	<u>\$ 152,438</u>	<u>\$ -</u>	<u>\$ 383,773</u>
<u>2021</u>				
Communications and Office Equipment	\$ 1,045,964	\$ -	\$ -	\$ 1,045,964
Computer Software	4,793,591	126,276	-	4,919,867
Work in Progress	63,138	-	(63,138)	-
Leases	-	200,335	-	200,335
Total Capital Assets	<u>5,902,693</u>	<u>326,611</u>	<u>(63,138)</u>	<u>6,166,166</u>
Less Accumulated Depreciation and Amortization for:				
Communications and Office Equipment	(1,021,546)	(10,824)	-	(1,032,370)
Computer Software	(4,793,591)	(42,092)	-	(4,835,683)
Leases	-	(66,778)	-	(66,778)
Total Accumulated Depreciation and Amortization	<u>(5,815,137)</u>	<u>(119,694)</u>	<u>-</u>	<u>(5,934,831)</u>
Total Capital Assets, Net	<u>\$ 87,556</u>	<u>\$ 206,917</u>	<u>\$ (63,138)</u>	<u>\$ 231,335</u>

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS (Continued)
June 30, 2022 and 2021

NOTE 5: COMPENSATED ABSENCES

Compensated absences for the fiscal years ended June 30, 2022 and 2021, were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
2022	\$ 61,907	\$ 63,155	\$ (48,708)	\$ 76,354	\$ 52,606
2021	\$ 65,395	\$ 56,620	\$ (60,108)	\$ 61,907	\$ 53,295

NOTE 6: NET POSITION- UNRESTRICTED

Unrestricted net position for the fiscal years ended June 30, reported on the Statements of Net Position is comprised of the following amounts:

	2022	As Restated 2021
Designated for equipment reserve	\$ 544,947	\$ 577,372
Designated for aerial reserve	257,336	157
Undesignated	418,062	418,933
Total	\$ 1,220,345	\$ 996,462

NOTE 7: RELATED PARTY TRANSACTIONS

During the 2022 and 2021 fiscal years, the County provided various administrative functions to the System at direct cost. The System paid the County \$19,766 and \$19,072 for various administrative services for the 2022 and 2021 years, respectively.

Revenues received from the County, City, and KUB during the year ending June 30, 2022, were \$448,590, \$435,464, and \$1,042,567, respectively, representing approximately 92 percent of total operating revenues for 2022. Revenues received from the County, City, and KUB during the year ending June 30, 2021, were \$428,575, \$399,400, and \$601,169, respectively, representing approximately 88 percent of total revenues for 2020.

There were no amounts due to the System from the City, and KUB at June 30, 2022 and June 30, 2021. There were amounts due from Knox County of \$3,569 and \$0 at June 30, 2022 and June 30, 2021.

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS (Continued)
June 30, 2022 and 2021

NOTE 8: DEFERRED COMPENSATION PLAN and DEFINED CONTRIBUTION PLAN

A. Deferred Compensation Plan (457 Plan)

The System provides the opportunity for each of its employees to participate in the Knox County deferred compensation 457 plan, a single employer plan of Knox County, Tennessee. Under this plan, employees may elect to reduce their salary by at least \$20 per month, in tax-deferred savings to supplement retirement income. The deferred compensation is generally not available to employees until termination, retirement, death or unforeseeable emergency. The 457 plan allows pre-tax contributions and employer matching contributions over and above the mandatory 6% of the defined contribution plan based on years of service and up to a dollar limit set by the Internal Revenue Service. Employees choosing to participate with over five years of service receive an equal employer matching contribution starting at 2% and staggered up to a maximum additional 6% for those with 15 years or more of service. As of June 30, 2022, and 2021, there were 7 active plan members.

B. Defined Contribution Plan

Certain employees of the System are required to participate in the Knox County defined contribution plan (asset accumulation plan), a single employer plan of Knox County, Tennessee. The plan covers full-time System employees. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. System employees are eligible to participate on the first day of employment and vest in employer contributions at 20% per year after one year of service and are 100% vested after five years. The plan requires all participants to contribute a minimum of 6% of compensation. Employees may contribute up to 15% of compensation and the System will match these contributions up to 6% of compensation. Forfeitures were used to assist in funding the Knox County Employee Disability Plan, a single employer Other Post Employment Benefit (OPEB) defined benefit plan of Knox County, Tennessee. As of June 30, 2022, and 2021, there were 7 active plan members.

C. Contributions

During the 2022 fiscal year, the employer and member contributions for the defined contribution and 457 plans amounted to a total of \$73,159 and \$74,699, respectively. During the 2021 fiscal year, the employer and member contributions for the defined contribution and 457 plans amounted to a total of \$69,246 and \$70,705, respectively.

D. Administration

The assets of these plans are held in trust for the benefit of participants and their beneficiaries and are administered and managed by the Knox County Pension and Retirement Board. A description of the plans, financial statements and notes are presented in the *Knox County Annual Comprehensive Financial Report (ACFR)* for the fiscal year ended June 30, 2022.

KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS

NOTES TO THE FINANCIAL STATEMENTS (Continued)
June 30, 2022 and 2021

NOTE 9: RISK MANAGEMENT

The System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The System purchased commercial General Liability, Workers Compensation, and Property and Casualty Insurance. The System has had no significant reductions in insurance coverage over the last three years. There have been no settlements in excess of insurance coverage over the last three years.

NOTE 10: LEASE LIABILITIES

On July 1, 2021, the System implemented a new lease standard under GASB 87. The standard requires adjusting the financial statements back to the earliest period presented. The System leases office space from the Ritchie Partnership with 36-months left at implementation date. An initial lease liability was recorded in the amount of \$200,335. As of June 30, 2022, the value of the lease liability is \$70,404. The System is required to make monthly fixed payments of \$5,603 with annual adjustments per the Consumer Price Index. The lease has an interest rate of 0.5140%. The value of the right to use asset as of June 30, 2022, is \$200,335 with accumulated amortization of \$133,556 is included with the Lease Class in the capital asset schedule. The FY 2021 financial statements have been restated to reflect these changes.

The minimum future lease payments as of June 30, 2022, are as follows:

Fiscal Year Ending June 30,	Amount
<u>2023</u>	<u>\$ 70,600</u>

**SUPPLEMENTARY
INFORMATION**

**KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS**

**SCHEDULES OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION - BUDGET TO ACTUAL
For the Fiscal Years Ended June 30, 2022 and 2021**

	2022					2021				
	Original Budget	Budget Revisions	Final Budget	Actual	Variance With Final Budget	Original Budget	Budget Revisions	Final Budget	Actual	Variance With Final Budget
Revenues										
Operating:										
User Service Fees	\$ 1,822,370	\$ -	\$ 1,822,370	\$ 1,944,830	\$ 122,460	\$ 1,457,738	\$ -	\$ 1,457,738	\$ 1,457,738	\$ -
Aerial Map Sales	151,735	-	151,735	157,075	5,340	100,300	-	100,300	164,330	64,030
Interest Income	-	-	-	3,569	3,569	-	-	-	628	628
Total Revenues	1,974,105	-	1,974,105	2,105,474	131,369	1,558,038	-	1,558,038	1,622,696	64,658
Expenses										
Operating:										
Personnel Services	606,939	-	606,939	645,083	(38,144)	589,735	-	589,735	590,434	(699)
Employee Benefits	209,881	-	209,881	211,675	(1,794)	201,523	-	201,523	200,270	1,253
Contracted Services	1,123,193	23,185	1,146,378	650,400	495,978	588,388	29,552	617,940	558,570	59,370
Supplies and Materials	11,860	-	11,860	3,003	8,857	10,900	-	10,900	60,539	(49,639)
Office Rent	64,997	-	64,997	-	64,997	64,292	-	64,292	-	64,292
Depreciation and Amortization	-	-	-	140,676	(140,676)	-	-	-	119,694	(119,694)
Insurance	5,500	-	5,500	2,815	2,685	2,900	-	2,900	3,066	(166)
Equipment Reserve:										
Supplies and Materials	21,600	-	21,600	8,811	12,789	30,100	-	30,100	8,811	21,289
Capital Outlay	59,200	-	59,200	-	59,200	70,200	-	70,200	-	70,200
Total Expenses	2,103,170	23,185	2,126,355	1,662,463	463,892	1,558,038	29,552	1,587,590	1,541,384	46,206
(Decrease) Increase in Net Position	\$ (129,065)	\$ (23,185)	\$ (152,250)	\$ 443,011	\$ 595,261	\$ -	\$ (29,552)	\$ (29,552)	\$ 81,312	\$ 110,864

**KNOXVILLE - KNOX COUNTY, KUB
GEOGRAPHIC INFORMATION SYSTEMS
SCHEDULE OF CHANGES IN LEASE OBLIGATIONS
June 30, 2022**

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding July 1, 2021	Issued During Period	Paid and/or Matured During Period	Outstanding June 30, 2022
Leases Payable								
Ritchie Partnership - Office Space	\$ 200,335	0.514 %	7/1/2003	6/30/2023	\$ <u>137,094</u>	\$ <u>-</u>	\$ <u>66,690</u>	\$ <u>70,404</u>

**SCHEDULE OF LEASE OBLIGATIONS, PRINCIPAL, AND INTERST REQUIREMENT BY FISCAL YEAR
June 30, 2022**

Year Ending June 30,	Leases		
	Principal	Interest	Total
2023	\$ <u>70,404</u>	\$ <u>196</u>	\$ <u>70,600</u>

OTHER INFORMATION

**KNOXVILLE, KNOX COUNTY, K.U.B.
GEOGRAPHIC INFORMATION SYSTEMS**

**SCHEDULES OF DEDICATED ASSETS (Unaudited)
For the Fiscal Years Ended June 30, 2022 and 2021**

2022

Equipment

	Aerial Photography	General Equipment	Total
Dedicated Assets - July 1	\$ 157	\$ 577,372	\$ 577,529
Dedicated Contributions	533,435	157,075	690,510
Dedicated Expenses	(276,256)	(189,500)	(465,756)
Dedicated Assets - June 30	<u>\$ 257,336</u>	<u>\$ 544,947</u>	<u>\$ 802,283</u>

2021

Equipment

	Aerial Photography	General Equipment	Total
Dedicated Assets - July 1	\$ 63,295	\$ 462,918	\$ 526,213
Dedicated Contributions	-	178,950	178,950
Dedicated Expenses	(63,138)	(64,496)	(127,634)
Dedicated Assets - June 30	<u>\$ 157</u>	<u>\$ 577,372</u>	<u>\$ 577,529</u>

**INTERNAL CONTROL
AND COMPLIANCE SECTION**



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INDEPENDENT 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

Policy Board of the
Knoxville, Knox County, and Knoxville Utilities Board
Geographic Information Systems
Knoxville, Tennessee

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 Knoxville, Knox County, and Knoxville Utilities Board (KUB) Geographic Information Systems (the "System") which comprise the statement of net position as of June 30, 2022, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated December 15, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System'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 System's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control during our audit that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pugh & Company, P.C.

Certified Public Accountants
Knoxville, Tennessee
December 15, 2022

Knoxville ♦ Knox County ♦ Knoxville Utilities Board Geographic Information System

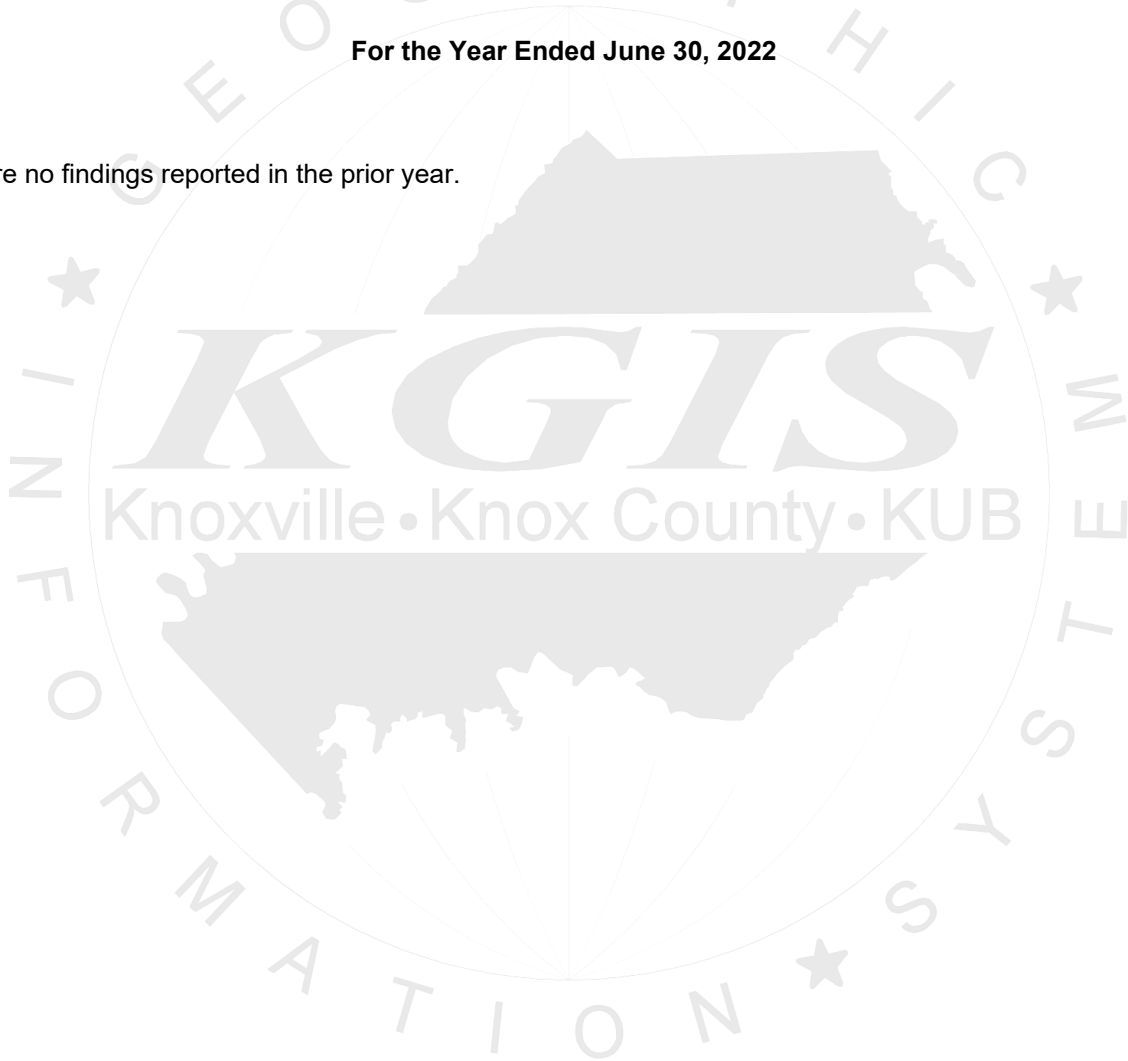
Keith G. Stump
Director

KNOXVILLE, KNOX COUNTY, AND KNOXVILLE UTILITIES BOARD GEOGRAPHIC INFORMATION SYSTEMS

SCHEDULE OF DISPOSITION OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2022

There were no findings reported in the prior year.



POLICY BOARD

Indya Kincannon, Mayor, City of Knoxville; Gabriel Bolas, President, KUB; Glenn Jacobs, County Mayor, Knox County

Phone: 865/215-2641

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