

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

## ANDERSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2024



**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**ANDERSON COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

*ROBBY HOLBROOK*  
*Finance Director*  
*Anderson County, Tennessee*

Independent Audit Performed by:

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

**DIVISION OF LOCAL GOVERNMENT AUDIT**  
*JAMES R. ARNETTE*  
*Director*

*ROBERT J. ANDERSON, CPA, CGFM*  
*Audit Manager*

This financial report is available at [www.comptroller.tn.gov](http://www.comptroller.tn.gov).

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## ANDERSON COUNTY, TENNESSEE

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## Summary of Audit Findings

Annual Comprehensive Financial Report  
Anderson County, Tennessee  
For the Year Ended June 30, 2024

### *Scope*

We have audited the basic financial statements of Anderson County as of and for the year ended June 30, 2024.

### *Results*

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

Our audit resulted in one finding, which we have reviewed with Anderson County's management. The detailed finding is included in the Single Audit Section of this report.

### *Finding*

The following is a summary of the audit finding:

#### **OFFICE OF DIRECTOR OF SCHOOLS**

- ◆ Allegations involving the Anderson County School Department are currently under investigation.





## INTRODUCTORY SECTION



## ANDERSON COUNTY GOVERNMENT

ROBERT J. HOLBROOK  
FINANCE DIRECTOR

### Letter of Transmittal

November 4, 2024

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

The Annual Comprehensive Financial Report (ACFR) of Anderson County, Tennessee, for the year ended June 30, 2024, is hereby submitted. As required by state statutes, local governments must publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS). This audit must be conducted by the State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit, or independent public accountants, within six months of the close of each fiscal year. This report was prepared by the county's Finance Department in collaboration with the State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit.

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

The State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit has issued an unmodified opinion on the financial statements of Anderson County, Tennessee, for the fiscal year ended June 30, 2024. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, assessing significant estimates made by management, and evaluating the overall presentation of financial statements. The independent auditor's report appears first in the Financial Section of this report.

The independent audit of Anderson County's financial statements was part of the broader federally mandated Single Audit, designed to meet the needs of federal grantor agencies. The Single Audit requires reporting not only on the fair presentation of the financial statements but also on the county's internal controls and compliance with legal requirements, particularly regarding federal awards. Both reports are included in the Single Audit Section of the ACFR.

Management's Discussion and Analysis (MD&A) offers a narrative overview and analysis of the basic financial statements. Management believes the MD&A complements this letter of transmittal, and that readers will benefit from reviewing both together. Anderson County's MD&A follows the independent auditor's report.

## **Profile of the Government**

Anderson County was established on November 6, 1801, by Private Act of the State of Tennessee. The county is named after Joseph Anderson, who was a U.S. senator from Tennessee at the time. The county is located in the eastern portion of the state. The bordering counties are Campbell (north), Union (northeast), Knox (southeast), Roane (southwest), Morgan (west), and Scott (northwest). Anderson County occupies a land area of approximately 337 square miles and serves a population of 80,234, per the U.S Census Bureau 2023 Census estimate.

The government of Anderson County is a political subdivision of the State of Tennessee, as outlined in the Tennessee Constitution. As a political subdivision, Anderson County operates under the authority granted by state statutes, with no powers beyond those provided by law.

Anderson County has operated under a County Mayor–County Commission form of government since September 1, 1980. The Anderson County Commission consists of a 16-member board, elected from eight districts (two commissioners from each district). The Board of Commissioners holds policymaking and legislative authority, with responsibilities including adopting the annual budget, setting the property tax levy, appointing board members, and establishing local ordinances. The County Mayor, elected for a four-year term, serves as the county’s Chief Executive Officer and oversees day-to-day operations. The Mayor is also an ex-officio member of the Board and participates in various boards, committees, and commissions.

Anderson County adopted the County Financial Management System of 1981 in February 2016. This local option law established the County Finance Department and County Finance Committee.

Anderson County is empowered to levy property taxes on both real and personal property within its boundaries. These taxes provide a significant portion of the revenue needed to operate various funds and services. Management believes the county exercises this power in a way that ensures quality services to the citizens of Anderson County while minimizing the financial impact on taxpayers.

Anderson County provides a full range of essential services, including police; solid waste disposal; emergency medical services; emergency management planning; recreational activities and cultural events; construction and maintenance of highways, streets, and other infrastructure; and acquisition of capital assets necessary for the performance of these services.

Additionally, Anderson County is financially responsible for a legally separate school district. The Anderson County School Department’s financial statements are reported separately as a Discretely Presented Component Unit (DPCU) in this report. This DPCU was audited by the State of Tennessee, Comptroller of the Treasury, Division of Local Government Audit. Another entity that qualifies as a DPCU is the Anderson County Emergency Communications District (E911). The qualifying factors are that the Anderson County Board of Commissioners appoints the governing body and must approve most debt instruments before the entity issues debt. An independent auditor, not the State of Tennessee, Comptroller of the Treasury, audited E911. That auditor provided audited financial statements and related footnotes for inclusion in Anderson County’s ACFR. Please see Note I.A. for more information on these legally separate entities and the county’s other related organizations. These notes immediately follow the Basic Financial Statements.

## **Budgetary Process**

In compliance with state statutes, Anderson County is required to adopt the annual budget. The annual budget serves as the foundation for the county’s financial planning and control activities.

As required, each department, office, and agency submits an itemized statement of appropriations needed for the upcoming fiscal year to the Finance Director. The Finance Director prepares and submits a consolidated budget to the Budget Committee. Per Tennessee Code Annotated §§ 5-21-110 & 111, the Budget Committee votes to approve or reject the proposed budgets for all departments, offices, and agencies. Upon the Budget Committee’s approval, a

summary of the recommended budget, budget appropriation resolution, tax levy resolution, and a notice of public hearing are published in a paper of general circulation. After the public hearing, the Board of Commissioners votes to either approve the budget and resolutions as presented or to return them to the Budget Committee for revision. Upon the Board of Commissioners' approval, the budget is sent to the state for final approval.

Any future transfers of appropriations between major budget categories, as well as appropriations that require additional resources or funding, must be approved by the Board of Commissioners.

"For the General Fund and other major funds, budgetary statements reflecting actual, originally budgeted, and final budgeted revenues and expenditures are included in the Basic Financial Statements. Budgetary statements for other governmental funds and the Discretely Presented School Department are included in the Combining and Individual Funds section of the Annual Comprehensive Financial Report.

The Finance Department, elected officials, department heads, and agency leaders understand the importance of proper budget management and ensure that their budgets are followed during day-to-day operations. However, emergencies and other unforeseeable circumstances may occasionally lead to expenditures exceeding appropriations.

## **Local Economy**

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

The county has a thriving economy with a diverse range of industries. The area is home to more than 100 manufacturers, including 22 international companies. The top major industries in Anderson County include manufacturers of automotive products, metal products, industrial machinery, and plastics.

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

Anderson County is home to such diverse companies as Carlstar Group, Mag USA Inc., Energy Solutions, Powder Cote II, Remotec, Navarro Research and Engineering, Leidos Engineering, and 3M. Anderson County is also home to three top global automotive component manufacturers, Eagle Bend Manufacturing, Aisin Automotive, and SL Tennessee. Table 17 in the Statistical Section of this report lists the top 12 employers in the county.

The county's unemployment rate at the end of the 2023-2024 fiscal year was 3.6% compared to 3.9% at the end of the previous year. The state unemployment rate was 3.5% at the end of the fiscal year.

Wages in Anderson County continue to rise. Average weekly wages in Anderson County were \$1,480, compared to state average of \$1,285 and the national average of \$1,435. When all 95 counties in Tennessee are considered, 5 reported average weekly wages of less than \$800, 19 averaged \$800 to \$899, 29 averaged \$900 to \$999, and 19 averaged \$1,000 to \$1,099. Only 29 had average weekly wages of \$1,100 or higher.

Anderson County remains an attractive location for continued economic growth and development. While government-funded operations are a key component of the local economy, healthcare, service, and manufacturing-related employment are significant contributors. Continued housing starts and ongoing retail development further enhance the county's prospects for sustained economic development.

## Long-term Financial Planning and Major Initiatives

For the fiscal year ended June 30, 2024, the General Fund Unassigned Fund Balance increased by \$1,569,591 to a total of \$12,825,190. The county was able to leverage State and Local Fiscal Recovery Funds (SLFRF) available through the American Rescue Plan Act (ARPA), along with other grant funding, to address capital requirements, thereby preserving fund balance.

In October 2023, the county's General Fund Unassigned Fund minimum balance policy increased to \$6 million. A two-thirds (2/3) approval vote by the Board of Commissioners is required to draw the fund balance below this amount. This policy is an important factor in demonstrating the county's financial strength and enhancing the county's creditworthiness.

Anderson County closely monitors its unassigned fund balance and is open to strategically pursuing long-term financing options for large capital projects when conditions warrant. The county works diligently to minimize new debt issuance, and during fiscal year 2024, new debt solely consisted of \$186,066 for the lease of four Emergency Medical Service (EMS) vehicles.

Anderson County maintains a credit rating of Aa2 from Moody's Investor Service, which was last updated in June 2023. This rating reflects the strength of the county's ability to repay debt and debt-like obligations without consideration of any pledge, security, or structural features. The county's capacity to meet all financial commitments remains very strong.

Major initiatives started, advanced, or completed include:

- Leveraging American Rescue Plan Act (ARPA) funding for capital purchases and projects including:
  - Ongoing water, sewer, and wastewater improvements throughout the county;
  - Completed renovation of the Senior Center;
  - Completed investment in Multifactor Authentication technology (MFA) to enhance cybersecurity;
  - Continued investment in ambulances, police vehicles and equipment, and other county vehicles.
- Continued implementation of large-scale energy-saving improvements throughout the county school system;
- Construction of a new girls' soccer locker room at Anderson County High School;
- Construction of a new girls' softball field at Clinton High School;
- Obtained \$1.2 million in funding to employ School Resource Officers throughout the county;
- Completed a \$1.25 million radio interoperability project, comprehensively overhauling the public safety communications infrastructure, which enables real-time communications between all public safety agencies, including police, fire, and emergency medical services;
- Invested in excess of \$270,000 to increase the availability of automated external defibrillators (AEDs) for all first responder agencies, and county facilities, updating and standardizing equipment;
- Provided \$300,000 in funding to Volunteer Fire Departments and the Rescue Squad for the purchase of much needed equipment;
- Completed a \$789,000 purchase of a new voting system to comply with state law and enhance election integrity.

## Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Anderson County for its Annual Financial Report for the fiscal year ended June 30, 2023. This marked the twenty-eighth consecutive year that Anderson County achieved this prestigious award. To receive the Certificate of Achievement, the county must publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfies Generally Accepted Accounting Principles (GAAP) and applicable legal requirements.

The Certificate of Achievement for Excellence in Financial Reporting is valid for one year. We believe that the Annual Comprehensive Financial Report presented here continues to meet the high standards required by the program, and we are submitting this report to the GFOA for consideration for another certificate.

Additionally, Anderson County received the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its fiscal year 2023 condensed financial report. To receive this award, a government entity must publish a PAFR that meets program standards for creativity, presentation, understandability, and reader appeal.

The preparation of this Annual Comprehensive Financial Report would not have been possible without the skill, effort, and dedication of the entire Finance Department. I would like to extend my sincerest gratitude to Katherine Ajmeri, Randy Walters, Lydia Beckwith, Libby Smith, Karen Holbrook, Paul Richardson, Grace Webb, and John Prince.

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

Sincerely,



Robert J. Holbrook  
Finance Director



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Anderson County  
Tennessee**

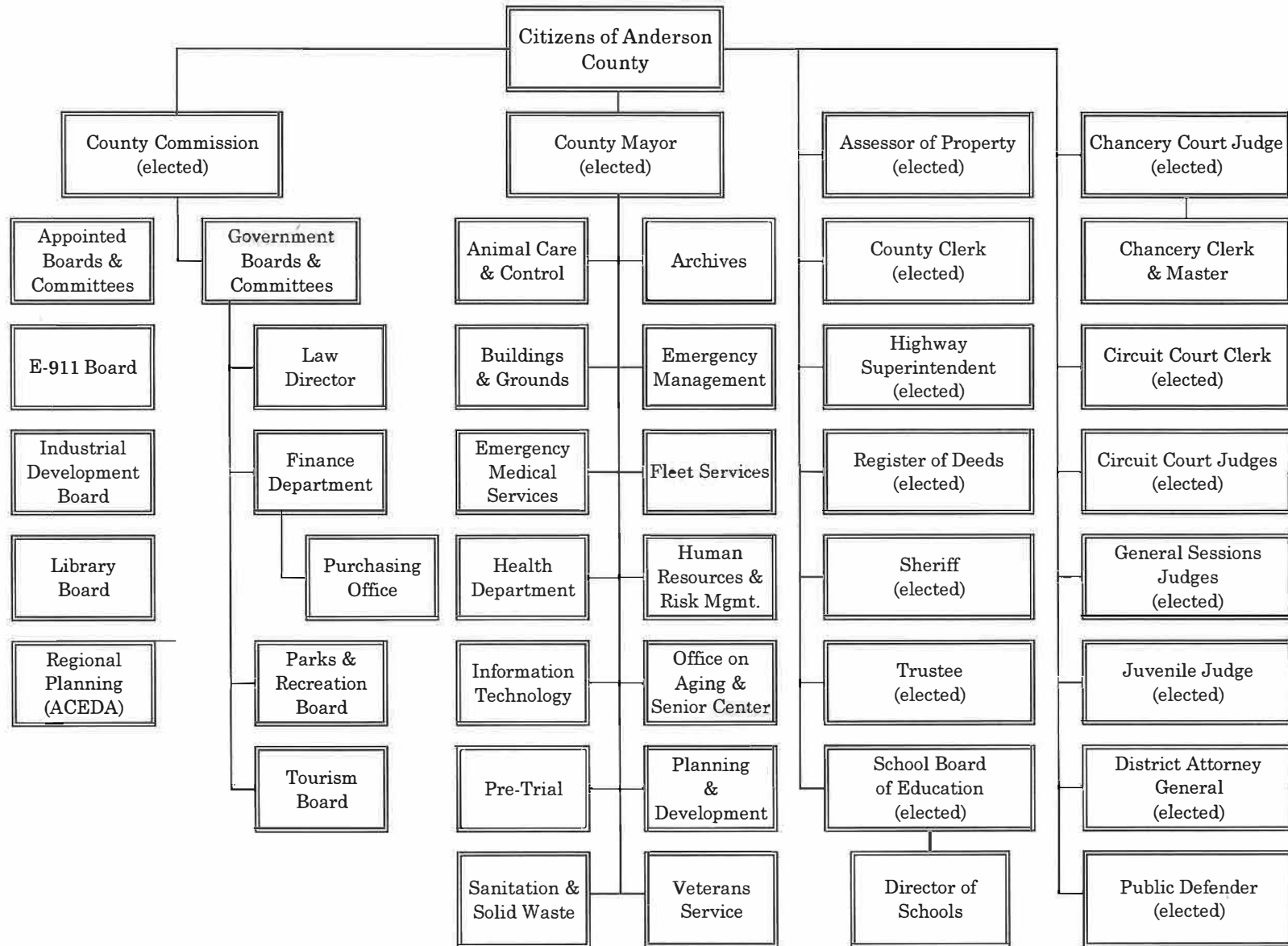
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

## Anderson County, Tennessee Organization Chart





## ANDERSON COUNTY OFFICIALS

June 30, 2024

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### Officials

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

### Board of County Commissioners

|                       |                   |
|-----------------------|-------------------|
| Tyler Mayes, Chairman | Bob Smallridge    |
| Anthony Allen         | Shelly Vandagriff |
| Josh Anderson         | Stephen Verran    |
| Sabra Beauchamp       | Shain Vowell      |
| Michael Foster        | Tracy Wandell     |
| Tim Isbel             | Aaron Wells       |
| Robert McKamey        | Jerry White       |
| Denise Palmer         | Phil Yager        |

### Financial Management Committee

|                                      |               |
|--------------------------------------|---------------|
| Phil Yager, Chairman                 | Josh Anderson |
| Theresa Frank, County Mayor          | Tim Isbel     |
| Gary Long, Highway Superintendent    | Tracy Wandell |
| Dr. Tim Parrott, Director of Schools |               |

### Board of Education

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

### Audit Committee

|                         |                |
|-------------------------|----------------|
| Josh Anderson, Chairman | Stephen Verran |
| Gail Cook               | Aaron Wells    |
| Michael Foster          | Phil Yager     |
| Tyler Mayes             |                |

## FINANCIAL SECTION



JASON E. MUMPOWER  
*Comptroller*

## **Independent Auditor's Report**

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

To the County Mayor and Board of County Commissioners:

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Ambulance Service, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Anderson County Emergency Communications District, which represent 1.92 percent, 2.29 percent, and .6 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. We also did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Anderson County School Department, which represent 1.85 percent, 2.14 percent, and 3.5 percent, respectively, of the assets, net position, and revenues of the discretely presented Anderson County School Department. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Anderson County Emergency Communications District and the Internal School Fund of the Anderson County School Department, are based solely on the reports of the other auditors.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Anderson County, Tennessee, and to meet our other ethical responsibilities, in accordance with the

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

### ***Change in Accounting Principle***

As described in Note V.B., Anderson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*. GASB 100 clarifies financial and reporting requirements for changes in accounting principles, changes in accounting estimates, error corrections, and changes within the reporting entity.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Anderson County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Anderson County's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the county's net pension liability (asset) and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability (asset), and schedules of county and school changes in the total other postemployment benefits liability and related ratios, as listed under Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Anderson County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Anderson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Anderson County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

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

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

### Other Reporting Requirements by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024, on our consideration of Anderson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Anderson County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Anderson County's internal control over financial reporting and compliance.

Very truly yours,



Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee

November 4, 2024

JEM/gc

**Anderson County, Tennessee  
Management's Discussion and Analysis  
For the Year Ended June 30, 2024**

The management of Anderson County, Tennessee, presents this narrative overview and analysis of the county's financial activities for the fiscal year ending June 30, 2024, as part of its annual financial statements. We encourage readers to consider this information in conjunction with the Letter of Transmittal in the report's introductory section.

**FINANCIAL HIGHLIGHTS**

- At fiscal year-end, Anderson County's primary government assets and deferred outflows exceeded its liabilities and deferred inflows by \$37,011,529 (net position), with \$1,042,004 categorized as unrestricted net position.
- Anderson County's net position increased by \$6,782,356 from the prior year's balance of \$30,229,173, reaching \$37,011,529 as of June 30, 2024. This represents a 22.4% increase over the previous year.
- At fiscal year-end, Anderson County's governmental funds reported a total combined fund balance of \$32,213,248, reflecting a \$4,106,915 increase from the prior year. Approximately 39.8% of this amount, or \$12,825,190, is available for discretionary spending as (unassigned fund balance).
- At fiscal year-end, the General Fund's unrestricted fund balance (including committed, assigned, and unassigned components) was \$20,486,286, representing approximately 57.9% of the total General Fund expenditures of \$35,370,282.
- Anderson County's total outstanding long-term debt and lease obligations for governmental activities decreased by \$3,542,712, or approximately 7.8%, over the fiscal year.

**OVERVIEW OF THE FINANCIAL REPORT**

This discussion and analysis, along with the Letter of Transmittal, introduces Anderson County's basic financial statements. The basic financial statements include three primary components: (1) *government-wide financial statements*, (2) *fund financial statements*, and (3) *notes to the financial statements*. Additionally, this report includes supplementary information to support the basic financial statements with further detail.

**Government-wide Financial Statements.** The *government-wide financial statements* provide a broad overview of Anderson County's finances, similar to private-sector financial reporting.

The government-wide financial statements include Anderson County Government (the *primary government*) and the legally separate school system for which the county is financially accountable. They also include the Anderson County Emergency Communications District (E-911), a legally separate entity. Financial information for these component units is reported separately from that of the primary government. Footnotes covering both the primary government and the discretely presented school department are included in various sections.

The Statement of Net Position (Exhibit A) presents information on all of Anderson County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Anderson County is improving or declining. Table 2 in the Statistical Section provides a comparison of the net position for each fiscal year starting with 2015.

The Statement of Activities (Exhibit B) shows changes to Anderson County's net position during the most recent fiscal year. All changes are reported as soon as the underlying event occurs, regardless of the timing of related cash flows. This means revenues and expenses are included for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Table 2 in the Statistical Section provides annual comparisons of Expenses, Program Revenue, General Revenue, and Other Changes in Net Position starting from 2015.

The government-wide financial statements differentiate Anderson County Government functions that are primarily supported by taxes and intergovernmental revenues (*governmental activities*) from functions intended to recover costs through user fees and charges (*business-type activities*). Anderson County's governmental activities include general government, finance, administration of justice, public safety, public health and welfare, social, cultural, and recreational services, agricultural and natural resources, emergency medical services, highway/public works, interest on long-term debt, and education.

The county currently has no functions classified as business-type activities.

**Fund Financial Statements.** A *fund* is a grouping of related accounts maintained to control resources set aside for specific activities or objectives. Anderson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The county's funds fall into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

**Governmental Funds.** *Governmental funds* account for the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements emphasize near-term inflows and outflows of spendable resources and the year-end balances available for spending. This information can be helpful in assessing Anderson County's near-term financing requirements.

Since governmental funds focus on a shorter timeframe than government-wide statements, comparing their information with that of governmental activities can provide insight into the long-term impact of near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances include reconciliations to facilitate this comparison.

Anderson County maintains fourteen individual governmental funds. Information for the four major funds is presented separately in the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances. These four funds are the General Fund, the Ambulance Service Fund (a major Special Revenue fund), the Highway/Public Works Fund (a major Special Revenue fund), and the Special Purpose Fund (for American Rescue Plan activity). As of June 30, 2024, the county closed the Ambulance Service Fund, and future operations related to the ambulance service will be accounted for in the General Fund. Data from the other ten governmental funds are combined into a single aggregated presentation. Details for each non-major governmental fund are provided in the Combining and Individual Fund Financial Statements and Schedules section of this report.

The discretely presented component unit (DPCU) School Department manages six individual governmental funds. The General Purpose School Fund and the Central Cafeteria Fund are classified as major funds, while the remaining four funds are combined into an aggregated presentation, with details provided in the Combining and Individual Fund Financial Statements and Schedules.

Anderson County adopts an annual budget for each of its governmental funds. The basic financial statement section includes the budgets for the General Fund, Ambulance Service Fund, Special Purpose Fund, and Highway/Public Works Fund. Budgets for other governmental funds are presented in the Non-major Governmental Funds section, and budgets for each fund of the DPCU School Department are included in the Component Unit section.



Budgetary comparison statements are provided for these and other funds to demonstrate budget compliance. The basic governmental fund financial statements are found in Exhibits C-1 through C-8.

**Proprietary Funds.** *Proprietary funds* account for activities focused on net income determination. There are two types: *enterprise funds* and *internal service funds*. Enterprise funds report the same functions as business-type activities in government-wide financial statements; however, Anderson County currently has no business-type activities. Internal service funds accumulate and allocate costs internally among various county functions. The county uses one internal service fund to manage employee health insurance activities. Because it benefits governmental functions, its assets and liabilities are included with governmental activities in the government-wide financial statements and are presented separately in the fund financial statements.

The proprietary fund financial statements are located in Exhibits D-1 through D-3 of this report.

**Fiduciary Funds.** *Fiduciary funds* account for resources held for parties outside the government entity. They are not included in government-wide financial statements, as their resources are unavailable to support Anderson County's programs or operations. Fiduciary funds use accounting similar to that of proprietary funds. Anderson County's fiduciary funds include the Cities Sales Tax, Clinton School Average Daily Attendance Tax, Oak Ridge School Average Daily Attendance Tax, Constitutional Officers – Custodial, Judicial District Drug, and District Attorney General Funds, combined into custodial funds on the fiduciary fund statements.

The basic fiduciary fund financial statements are located in Exhibits E-1 and E-2, with additional financial details provided in Exhibits H-1 and H-2.

**Notes to the Financial Statements.** The notes to the financial statements offer additional information essential for a full understanding of the data in the government-wide and fund financial statements. Page references for these notes are found in "The Index and Notes to the Financial Statements" following the Basic Financial Statements section.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report includes required information on pension and other post-employment benefits (OPEB), found in the Required Supplementary Information section.

Combining statements for non-major governmental funds follow the notes to the required supplementary information. Page references for these Combining and Individual Fund Statements and Schedules are in the table of contents.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted, net position (surplus or deficit) is a useful indicator of a government's financial position. At the close of the fiscal year, Anderson County's assets and deferred outflows exceeded its liabilities and deferred inflows by \$37,011,529.

The Tennessee Constitution authorizes local legislative bodies to issue debt. Consequently, when the Anderson County Board of Education requires funding for school construction and equipment, Anderson County Government issues the related debt. As of June 30, 2024, Anderson County's outstanding debt totaled \$42,114,753. Of this, \$23,940,000, or approximately 56.8%, is allocated to the Anderson County Board of Education. This debt is repaid through contributions from the Anderson County School Department, along with other local revenue sources, including property taxes and interest on investments, as authorized by the Anderson County Board of Commissioners.

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

|                                      | Governmental Activities |                       |
|--------------------------------------|-------------------------|-----------------------|
|                                      | 2024                    | 2023                  |
| Current and Other Assets             | \$ 63,842,684           | \$ 65,429,074         |
| Capital Assets                       | 45,527,197              | 43,734,246            |
| Total Assets                         | <u>\$ 109,369,881</u>   | <u>\$ 109,163,320</u> |
| Total Deferred Outflows of Resources | <u>\$ 5,350,101</u>     | <u>\$ 5,577,720</u>   |
| Current Liabilities                  | \$ 7,686,323            | \$ 12,293,412         |
| Long Term Liabilities                | 48,364,757              | 50,639,904            |
| Total Liabilities                    | <u>\$ 56,051,080</u>    | <u>\$ 62,933,316</u>  |
| Total Deferred Inflows of Resources  | <u>\$ 21,657,373</u>    | <u>\$ 21,578,551</u>  |
| Net Position                         |                         |                       |
| Net Investment in Capital Assets     | \$ 26,029,142           | \$ 23,159,967         |
| Restricted                           | 9,940,383               | 9,671,854             |
| Unrestricted                         | 1,042,004               | (2,602,648)           |
| Total Net Position                   | <u>\$ 37,011,529</u>    | <u>\$ 30,229,173</u>  |

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

|                                      | Governmental Activities |                       |
|--------------------------------------|-------------------------|-----------------------|
|                                      | 2024                    | 2023                  |
| Current and Other Assets             | \$ 54,374,661           | \$ 56,709,323         |
| Capital Assets                       | 64,779,545              | 60,341,058            |
| Total Assets                         | <u>\$ 119,154,206</u>   | <u>\$ 117,050,381</u> |
| Total Deferred Outflows of Resources | <u>\$ 14,157,924</u>    | <u>\$ 15,062,254</u>  |
| Current Liabilities                  | \$ 2,190,426            | \$ 4,285,783          |
| Noncurrent Liabilities               | 8,349,012               | 6,934,721             |
| Total Liabilities                    | <u>\$ 10,539,438</u>    | <u>\$ 11,220,504</u>  |
| Total Deferred Inflows of Resources  | <u>\$ 19,606,796</u>    | <u>\$ 20,569,733</u>  |
| Net Position                         |                         |                       |
| Net Investment in Capital Assets     | \$ 64,676,868           | \$ 59,358,954         |
| Restricted                           | 18,874,484              | 18,718,419            |
| Unrestricted                         | 19,614,544              | 22,245,025            |
| Total Net Position                   | <u>\$ 103,165,896</u>   | <u>\$ 100,322,398</u> |

The largest portion of Anderson County's net position, \$26,029,142, is its net investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure, less related outstanding debt). For the DPCU School Department, the largest portion of its net position, \$64,676,868, is also invested in capital assets. Both Anderson County and the DPCU School Department use these assets to provide a variety of services to citizens, so they are not available for future spending. Although Anderson County's investment in capital assets is reported net of related debt, the resources needed to repay this debt must come from other sources, as the capital assets themselves cannot liquidate these liabilities.

An additional portion of Anderson County's net position, totaling \$9,940,383, consists of resources subject to external restrictions on their use. The restricted total for the DPCU School Department is \$18,874,484.

The unrestricted net position for Anderson County's governmental activities is \$1,042,004, while the unrestricted net position for the DPCU School Department is \$19,614,544.

**Governmental Activities.** The net position for governmental activities increased by \$6,782,356 from the prior year's balance of \$30,229,173, reaching \$37,011,529 as of June 30, 2024.

Revenues in the government-wide Statement of Activities are categorized into two major groups: program revenues and general revenues.

Program revenues consist of three types: charges for services to customers, operating grants and contributions (restricted for specific purposes), and capital grants and contributions (restricted for specific purposes).

General revenues include all revenues not classified as program revenues and constitute the largest revenue

category. For the county, local taxes are the primary revenue source in this category. For the DPCU School Department, primary sources include local taxes, contributions from state and federal governments, and various unrestricted grants.

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

|                                    | Governmental Activities     |                             |
|------------------------------------|-----------------------------|-----------------------------|
|                                    | 2024                        | 2023                        |
| Program Revenues                   |                             |                             |
| Charges for Current Services       | \$ 16,702,810               | \$ 15,682,766               |
| Operating Grants and Contributions | 9,293,594                   | 6,650,632                   |
| Capital Grants and Contributions   | 6,470,191                   | 3,724,310                   |
| Total Program Revenue              | <u>\$ 32,466,595</u>        | <u>\$ 26,057,708</u>        |
| General Revenues                   |                             |                             |
| Local Taxes                        | \$ 27,749,801               | \$ 27,119,168               |
| Grants and Contributions Not       |                             |                             |
| Restricted for Specific Programs   | 6,426,165                   | 5,352,194                   |
| Unrestricted Investment Income     | 879,277                     | 179,483                     |
| Gain on Sale of Capital Assets     | 521,811                     | 0                           |
| Miscellaneous Revenue              | 50,209                      | 37,701                      |
| Total General Revenues             | <u>\$ 35,627,263</u>        | <u>\$ 32,688,546</u>        |
| Total Revenues                     | <u><u>\$ 68,093,858</u></u> | <u><u>\$ 58,746,254</u></u> |

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

|                                             | Governmental Activities     |                             |
|---------------------------------------------|-----------------------------|-----------------------------|
|                                             | 2024                        | 2023                        |
| Expenses                                    |                             |                             |
| General Government                          | \$ 10,297,712               | \$ 7,446,739                |
| Finance                                     | 3,840,608                   | 3,674,336                   |
| Administration of Justice                   | 4,301,347                   | 4,059,895                   |
| Public Safety                               | 20,646,783                  | 17,400,255                  |
| Public Health and Welfare                   | 12,987,581                  | 10,572,771                  |
| Social, Cultural, and Recreational Services | 1,100,922                   | 1,033,457                   |
| Agriculture and Natural Resources           | 258,830                     | 229,618                     |
| Highways                                    | 6,572,662                   | 7,684,466                   |
| Education                                   |                             |                             |
| Interest on Long Term Debt                  | 1,305,057                   | 1,470,327                   |
| Total Expenses                              | <u>\$ 61,311,502</u>        | <u>\$ 53,571,864</u>        |
| Increase (Decrease) in Net Position         | \$ 6,782,356                | \$ 5,174,390                |
| Net Position, July 1                        | <u>30,229,173</u>           | <u>25,054,783</u>           |
| Net Position, June 30                       | <u><u>\$ 37,011,529</u></u> | <u><u>\$ 30,229,173</u></u> |

Total Program Revenue increased from the previous year by \$6,408,887, and General Revenue increased from the previous year by \$2,938,717, for an overall percentage increase of 15.9%.

Total expenses increased by \$7,739,638 from the prior year, an overall increase of 14.4%.

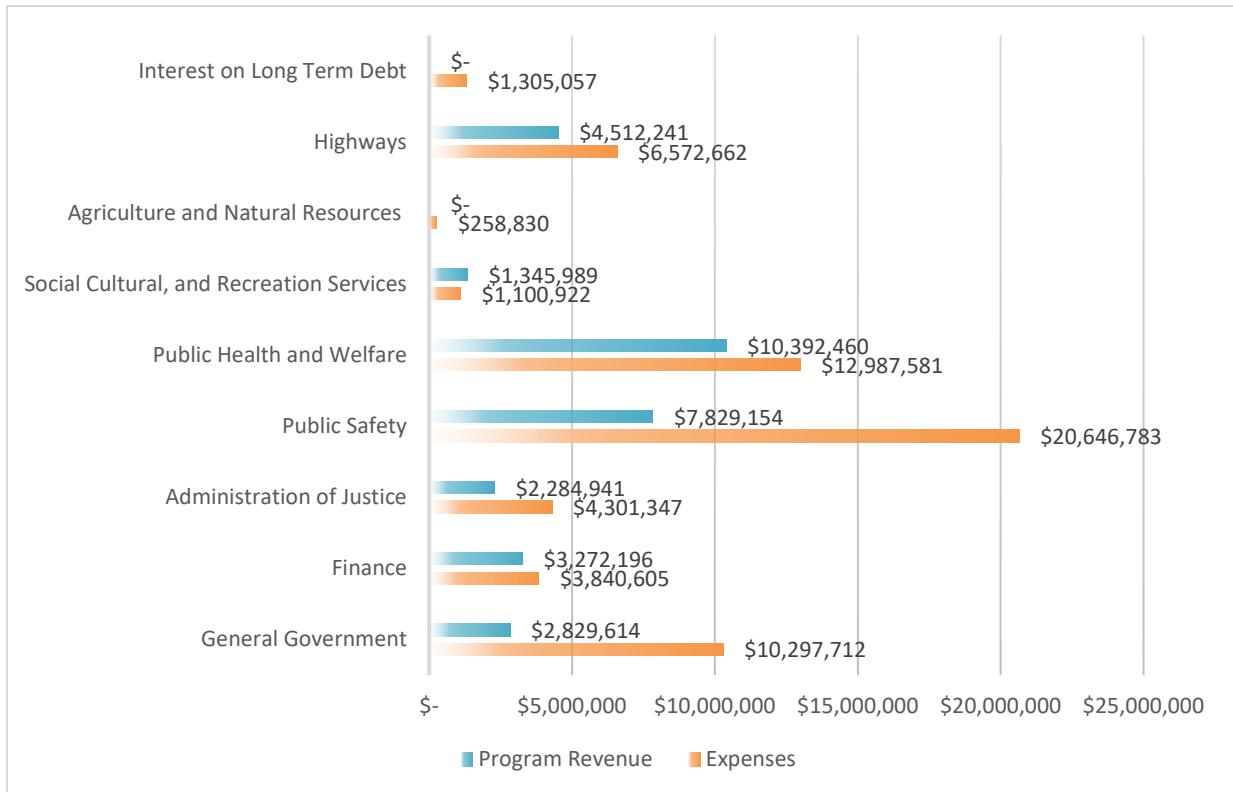
Most of the revenue increases stemmed from grant activities, which accounted for 48.6% of program revenue and 23.2% of total revenue for the primary government's total governmental activities.

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

|                                     | Governmental Activities |                       |
|-------------------------------------|-------------------------|-----------------------|
|                                     | 2024                    | 2023                  |
| Program Revenues                    |                         |                       |
| Charges for Current Services        | \$ 819,506              | \$ 1,004,595          |
| Operating Grants and Contributions  | 23,401,820              | 21,164,847            |
| Capital Grants and Contributions    | 3,481,930               | 6,367,800             |
| Total Program Revenue               | <u>\$ 27,703,256</u>    | <u>\$ 28,537,242</u>  |
| General Revenues                    |                         |                       |
| Local Taxes                         | \$ 31,716,290           | \$ 30,623,291         |
| State and Federal Unrestricted      | 45,453,409              | 37,527,518            |
| Unrestricted Investment Income      | 319,438                 | 98,712                |
| Gain on Investments                 | 0                       | 0                     |
| Miscellaneous Revenue               | 404,818                 | 101,982               |
| Total General Revenues              | <u>\$ 77,893,955</u>    | <u>\$ 68,351,503</u>  |
| Total Revenues                      | <u>\$ 105,597,211</u>   | <u>\$ 96,888,745</u>  |
| Expenses                            |                         |                       |
| Education                           | \$ 102,753,713          | \$ 90,375,897         |
| Total Expenses                      | <u>\$ 102,753,713</u>   | <u>\$ 90,375,897</u>  |
| Increase (Decrease) in Net Position | \$ 2,843,498            | \$ 6,512,848          |
| Net Position, July 1                | 100,322,398             | 93,809,550            |
| Net Position, June 30               | <u>\$ 103,165,896</u>   | <u>\$ 100,322,398</u> |

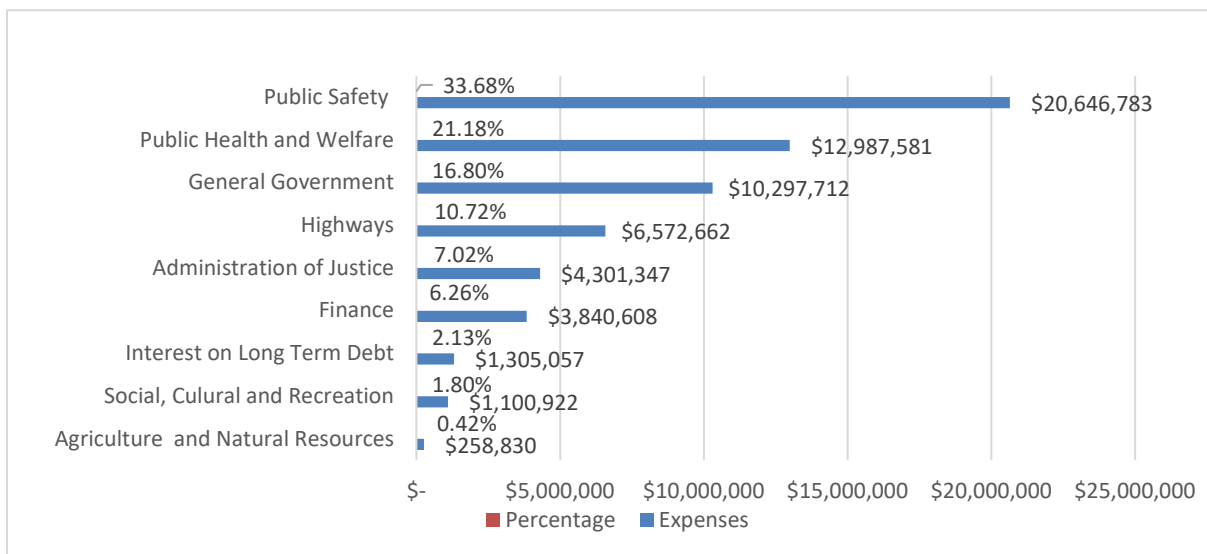
Total revenues increased by \$8,708,466, primarily due to a \$7,925,891 increase in state and federal unrestricted revenue.

## Anderson County Expense and Program Revenue for Governmental Activities



Program expenses exceeded program revenues for governmental activities by \$28,844,907 and were primarily funded through property taxes, local option sales taxes, and grants and contributions not restricted to specific programs.

The following chart ranks governmental activities expense functions by amount and reflects the percentage each function contributes to total expenses.



Expenses for Public Safety, Public Health & Welfare, General Government, and Highways are the largest expense components for Anderson County, which when combined total \$50,504,738 and are approximately 82.4% of total expenses.

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

The focus of Anderson County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful for assessing Anderson County's financing requirements. In particular, the *unassigned fund balance* (only reflected in the General Fund unless another fund has a deficit in the fund equity section) serves as a measure of net resources available for discretionary use. This amount represents the portion of the fund balance not yet restricted for a particular purpose by an external party, Anderson County Government, or any group or individual authorized to assign resources for specific purposes.

As of June 30, 2024, Anderson County's governmental funds reported a combined ending fund balance of \$32,213,248, marking a 14.6% increase from the prior year's balance of \$28,106,333.

A detailed analysis of the increase in ending fund balance is available in Exhibit C-3, Statement of Revenues, Expenditures, and Changes in Fund Balance.

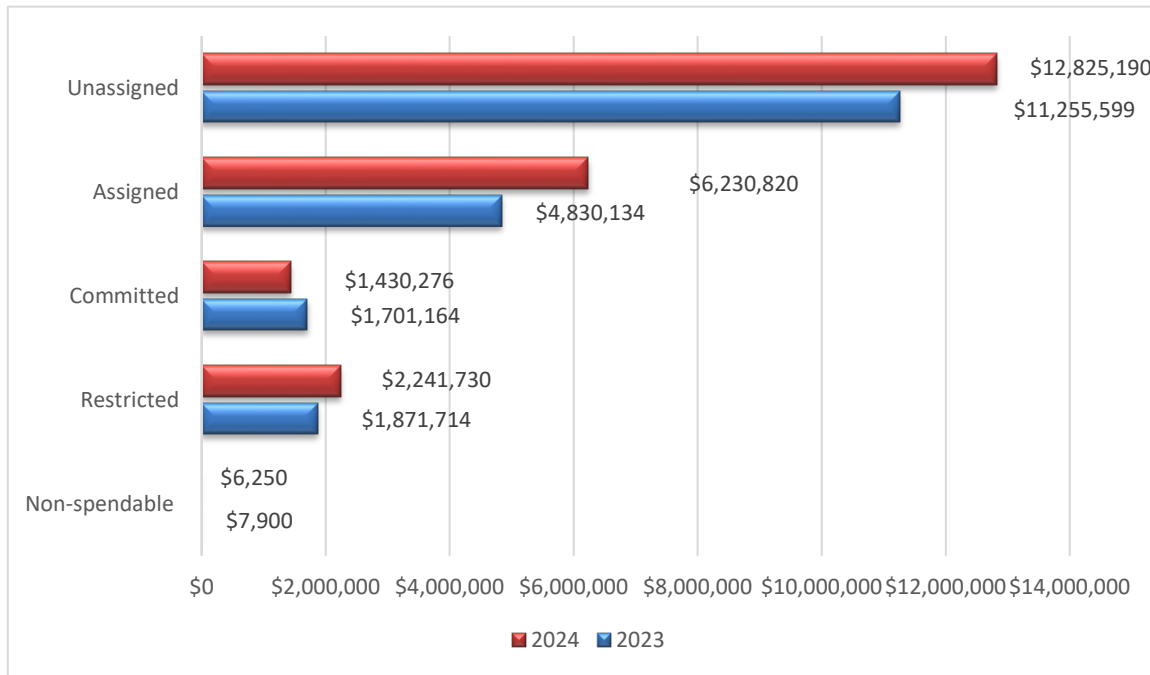
Approximately 39.8% of the fund balance amount, or \$12,825,190, constitutes the "*unassigned fund balance*" available for spending at the government's discretion. The remaining components of the total governmental funds fund balance are classified as follows:

- (1) ***Non-spendable*** - (for prepaid items and inventory) \$81,378;
- (2) ***Restricted*** for particular purposes -(for various expense functions) \$10,622,084;
- (3) ***Committed*** for particular purposes -(for various expense functions) \$2,453,776; and
- (4) ***Assigned*** for particular purposes -(for various expense functions) \$6,230,820.



Detailed analysis of the components of the Total Governmental Funds fund balance is provided in Exhibit C-1 Balance Sheet –Governmental Funds.

#### Anderson County General Fund Components of Fund Balance



The General Fund is Anderson County's primary operating fund. To assess the General Fund's liquidity, it can be useful to compare both the unassigned fund balance and the total fund balance to total General Fund expenses. At fiscal year-end, the unassigned fund balance increased to \$12,825,190, and the total fund balance rose to \$22,734,266. This overall increase was primarily driven by a rise in restricted funds from opioid settlements, as well as strategic use of American Rescue Plan Act (ARPA) and other grant funding to address capital needs, thereby preserving fund balance.

#### Anderson County's General Fund Liquidity

|                                                            | 2024          | 2023          |
|------------------------------------------------------------|---------------|---------------|
| Total General Fund Expenditures                            | \$ 35,370,282 | \$ 31,494,609 |
| Unassigned Fund Balance to Total General Fund Expenditures | 36.3%         | 35.7%         |
| Total Fund Balance to Total General Fund Expenditures      | 64.3%         | 62.4%         |

#### Summary of Other Major Funds Fund Balances

The Highway Fund balance decreased by \$125,384 from the beginning balance of \$3,940,868, resulting in an ending balance of \$3,815,484. This decrease is primarily due to highway and bridge construction.

The primary operating fund of the DPCU School Department is the General Purpose School Fund. At fiscal

year-end, this fund had a balance of \$15,005,696, with an unassigned balance of \$11,417,708. Other components of the fund balance include \$2,070,951 in restricted funds and \$1,517,037 in assigned funds. The General Purpose School Fund balance decreased by \$991,695 over the fiscal year, primarily due to expenditures for school renovations, property acquisition for a new elementary school, construction of a new girls' softball field, construction of a girls' soccer locker room, and continued facility safety enhancements. The unassigned balance represents 14.5% of current year expenditures.

## BUDGETARY HIGHLIGHTS

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

|                                             | Original             | Amended              | Increase<br>(Decrease) |
|---------------------------------------------|----------------------|----------------------|------------------------|
| General Fund Appropriations:                |                      |                      |                        |
| General Government                          | \$ 4,757,162         | \$ 6,737,194         | \$ 1,980,032           |
| Finance                                     | 3,931,282            | 3,975,734            | 44,452                 |
| Administration of Justice                   | 4,082,414            | 4,370,214            | 287,800                |
| Public Safety                               | 17,405,428           | 20,011,711           | 2,606,283              |
| Public Health and Welfare                   | 1,959,460            | 2,228,918            | 269,458                |
| Social, Cultural, and Recreational Services | 179,285              | 187,285              | 8,000                  |
| Agriculture and Natural Resources           | 295,890              | 295,890              | 0                      |
| Other Operations                            | 905,128              | 1,147,880            | 242,752                |
| Capital Projects                            | 630,370              | 630,370              | 0                      |
| Total                                       | <u>\$ 34,146,419</u> | <u>\$ 39,585,196</u> | <u>\$ 5,438,777</u>    |

These additional appropriations were funded by additional revenue from state and federal grants, and the use of restricted fund balances.

## Final budget Compared to Actual Results of the General Fund

Total General Fund revenue was \$218,745 (0.59%) more than anticipated. By fiscal year-end, actual expenditures and encumbrances were \$4,480,095 (11.3%) below final budget appropriations. Expenditures in each of the following functions were under budget by amounts exceeding \$300,000:

- \$1,622,882 in public safety,
- \$659,935 in general government, and
- \$771,980 in public health and welfare.

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

## Proprietary Fund

Anderson County's proprietary fund statements offer the same type of information as the government-wide financial statements.

## Net Position of Internal Service Fund

|                                | Proprietary Fund |              |
|--------------------------------|------------------|--------------|
|                                | 2024             | 2023         |
| Employee Health Insurance Fund | \$ 1,008,668     | \$ 1,277,988 |

The net position decreased by \$269,320 (21.1%), primarily due to increased medical and prescription drug costs, the transition to a new on-site medical clinic provider, and employee and employer plan contributions remaining at prior-year levels for three consecutive years. The proprietary fund financial statements are found in Exhibits D-1 through D-3.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets.** Anderson County's investment in capital assets for governmental activities totaled \$45,527,197 as of June 30, 2024 (net of accumulated depreciation). This investment includes land, construction in progress, buildings and improvements, other capital assets (such as vehicles and equipment), infrastructure (e.g., highways and bridges), and intangible right-to-use assets (e.g., vehicle leases). The net increase in capital assets for the current fiscal year was \$1,792,951, or approximately 4.1%.

### Anderson County's Capital Assets (Net of Depreciation)

|                                | Governmental Activities |                      |
|--------------------------------|-------------------------|----------------------|
|                                | 2024                    | 2023                 |
| Land                           | \$ 2,440,802            | \$ 2,470,802         |
| Construction in Progress       | 1,318,204               | 854,061              |
| Buildings and Improvements     | 28,743,516              | 28,810,405           |
| Other Capital Assets           | 8,239,052               | 7,247,367            |
| Infrastructure                 | 4,611,059               | 4,351,611            |
| Intangible Right-To-Use Assets | 174,564                 | 0                    |
| Total                          | <u>\$ 45,527,197</u>    | <u>\$ 43,734,246</u> |

For detailed information on capital asset activity, refer to Financial Statement Note IV.C.

**Long-term Debt and Lease Obligations.** At the end of fiscal year 2024, Anderson County Government had total outstanding debt and lease obligations of \$42,114,753. All debt is backed by the full faith and credit of the county government.

## Anderson County's Outstanding Debt and Lease Obligations

|                     | Governmental Activities |                      |
|---------------------|-------------------------|----------------------|
|                     | 2024                    | 2023                 |
| Other Loans Payable | \$ 5,595,000            | \$ 6,020,000         |
| Bonds Payable       | 36,345,000              | 39,575,000           |
| Leases Payable      | 174,753                 | 62,465               |
| Total               | <u>\$ 42,114,753</u>    | <u>\$ 45,657,465</u> |

Anderson County's total debt and lease obligations decreased by \$3,542,712, or approximately 7.8%, during the current fiscal year.

For detailed information on lease and long-term debt activity, refer to Financial Statement Notes IV.F and IV.G.

State statutes currently do not limit the amount of general obligation debt a government entity may issue. Anderson County's bond rating from Moody's Investors Service was Aa2 as of June 2023.

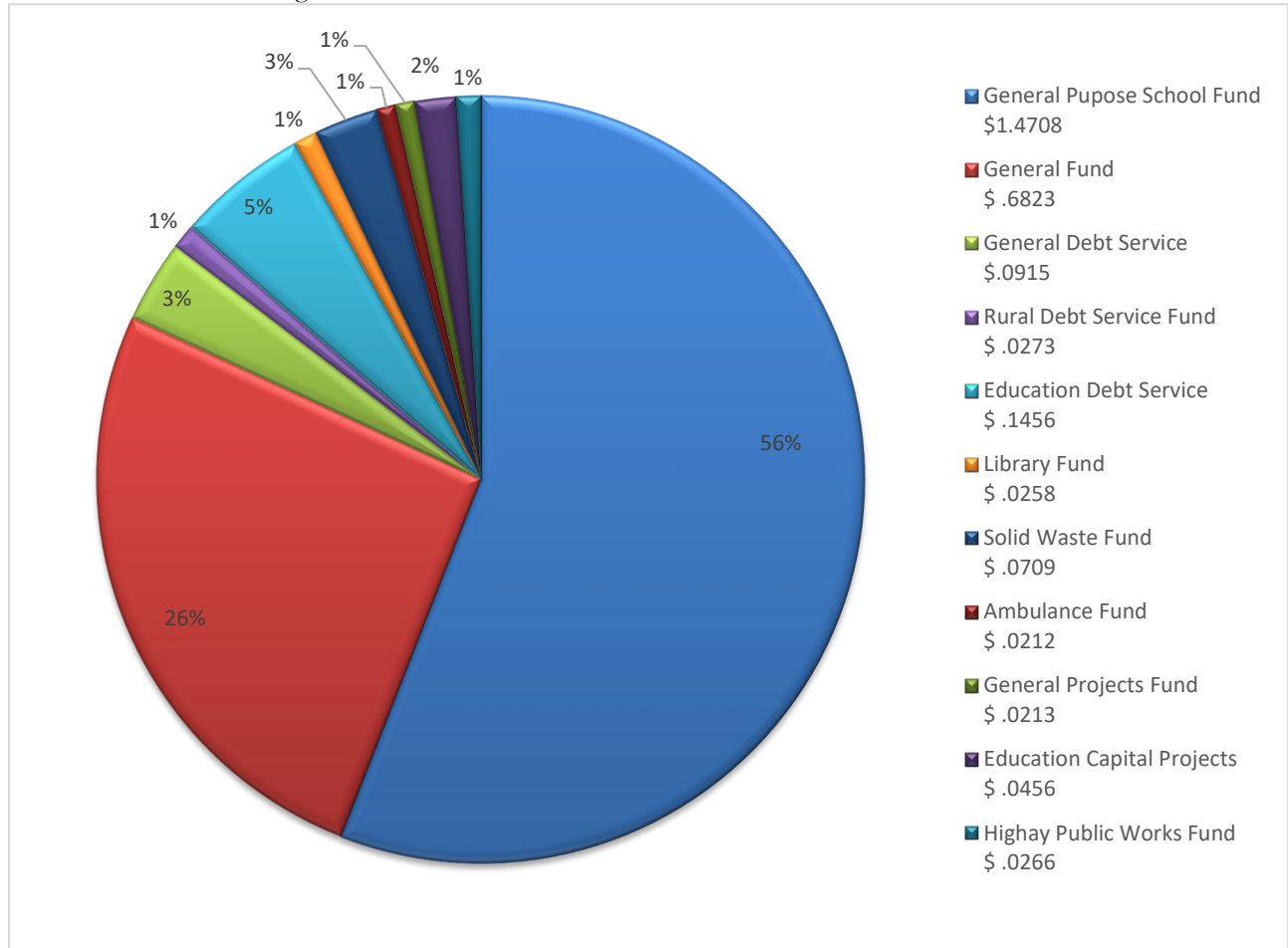
## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Statistical Section of this Annual Comprehensive Financial Report provides information and illustrates trends that may impact Anderson County operations in the future:

- Tables 1 and 2 show a 22.4% increase in primary governmental net position.
- Table 2 shows a 9% increase in total primary government revenue and a 4.8% increase in total primary government net expenses.
- Table 3 shows an overall 2.3% increase in total tax revenue by source for governmental activities.
- Table 4 illustrates continued growth of fund balances in the General Fund and other governmental funds, with a 14.6% increase for FY24.
- Table 5 provides a detailed breakdown of net changes in governmental fund balances.
- Table 6 details the county's tax revenue by source.
- Table 7 shows continued increases in various appraised and assessed property values for tax purposes. Per state statutes, the Tennessee Division of Property Assessments is tasked with reviewing and determining appraised and assessed values for real and personal property, which counties use to calculate tax rates every fifth year. Appraised values for public utilities, including railroads, are provided annually by the State of Tennessee.
- Table 8 shows tax rate allocations for the past ten years. Note that the 2019 tax rate was the first increase since 2015; 2020 was a reappraisal year, and 2022 was an equalization year for personal property and public utilities.

- Table 9 lists the principal taxpayers for 2024 compared to 2015.
- The remaining statistical tables cover debt capacity, demographic, economic, and operating information, providing further insights for readers and users of the county's financial statements and accompanying notes.

The following chart shows the 2023 tax rate of \$2.6289 and the percentage allocated to each fund. The total tax rate remained unchanged from 2022.



The revenue generated from the portion of the tax rate allocated to the General Purpose School Fund is divided among the Anderson County Discretely Presented School Department, Oak Ridge City ADA Fund, and Clinton City ADA Fund based on the weighted average daily attendance of students in each school system.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Anderson County's finances for anyone interested in the government's financial information. Questions regarding information in this report or requests for additional financial details should be directed to the Anderson County Director of Finance, 100 North Main Street, Room 212, Clinton, Tennessee 37716-3625.

## BASIC FINANCIAL STATEMENTS SECTION

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Net Position**  
**June 30, 2024**

|                                                      |                                | <b>Component Units</b>            |                                   |
|------------------------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
|                                                      | <b>Primary Government</b>      | Anderson County School Department | Emergency Communications District |
|                                                      | <b>Governmental Activities</b> |                                   |                                   |
| <b>ASSETS</b>                                        |                                |                                   |                                   |
| Cash                                                 | \$ 993,996                     | \$ 2,439,097                      | \$ 1,583,935                      |
| Equity in Pooled Cash and Investments                | 35,911,211                     | 18,713,531                        | 0                                 |
| Inventories                                          | 75,128                         | 88,414                            | 0                                 |
| Accounts Receivable                                  | 4,054,074                      | 11,327                            | 0                                 |
| Allowance for Uncollectible                          | (2,264,889)                    | 0                                 | 0                                 |
| Due from Other Governments                           | 2,853,877                      | 5,276,969                         | 0                                 |
| Due from Primary Government                          | 0                              | 241,558                           | 0                                 |
| Due from Component Units                             | 16,784                         | 0                                 | 0                                 |
| Property Taxes Receivable                            | 22,001,269                     | 18,055,110                        | 0                                 |
| Allowance for Uncollectible Property Taxes           | (403,301)                      | (330,756)                         | 0                                 |
| Prepaid Items                                        | 6,275                          | 0                                 | 111,787                           |
| Restricted Assets:                                   |                                |                                   |                                   |
| Amounts Accumulated for Pension Benefits             | 0                              | 1,163,115                         | 0                                 |
| Net Pension Asset - Agent Plan                       | 302,246                        | 202,002                           | 35,670                            |
| Net Pension Asset - Teacher Retirement Plan          | 0                              | 290,857                           | 0                                 |
| Net Pension Asset - Teacher Legacy Pension Plan      | 0                              | 8,223,437                         | 0                                 |
| Leases Receivable - Long Term                        | 296,014                        | 0                                 | 0                                 |
| Capital Assets:                                      |                                |                                   |                                   |
| Assets Not Depreciated:                              |                                |                                   |                                   |
| Land                                                 | 2,440,802                      | 4,429,836                         | 0                                 |
| Construction in Progress                             | 1,318,204                      | 831,860                           | 0                                 |
| Assets Net of Accumulated Depreciation/Amortization: |                                |                                   |                                   |
| Buildings and Improvements                           | 28,743,516                     | 56,378,838                        | 0                                 |
| Infrastructure                                       | 4,611,059                      | 0                                 | 0                                 |
| Other Capital Assets                                 | 8,239,052                      | 3,139,011                         | 597,282                           |
| Intangible Right-to-use Assets                       | 174,564                        | 0                                 | 0                                 |
| Total Assets                                         | <u>\$ 109,369,881</u>          | <u>\$ 119,154,206</u>             | <u>\$ 2,328,674</u>               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                |                                |                                   |                                   |
| Deferred Charge on Refunding                         | \$ 294,684                     | \$ 0                              | \$ 0                              |
| Pension Changes in Experience                        | 1,281,868                      | 2,825,756                         | 107,798                           |
| Pension Changes in Assumptions                       | 1,909,795                      | 4,174,629                         | 11,994                            |
| Pension Changes in Investment Earnings               | 483,579                        | 1,823,951                         | 2,910                             |
| Pension Changes in Proportionate Share               | 0                              | 90,180                            | 0                                 |
| Pension Contributions After Measurement Date         | 1,319,593                      | 2,860,363                         | 1,937                             |
| OPEB Changes in Experience                           | 17,394                         | 269,966                           | 0                                 |
| OPEB Changes in Assumptions                          | 43,188                         | 1,656,267                         | 0                                 |
| OPEB Changes in Proportionate Share                  | 0                              | 193,974                           | 0                                 |
| OPEB Contributions After Measurement Date            | 0                              | 262,838                           | 0                                 |
| Total Deferred Outflows of Resources                 | <u>\$ 5,350,101</u>            | <u>\$ 14,157,924</u>              | <u>\$ 124,639</u>                 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Net Position (Cont.)**

|                                             | <b>Primary<br/>Government<br/>Governmental<br/>Activities</b> | <b>Component Units<br/>Anderson<br/>County<br/>School<br/>Department</b> | <b>Emergency<br/>Communi-<br/>cations<br/>District</b> |
|---------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------|
| <b>LIABILITIES</b>                          |                                                               |                                                                          |                                                        |
| Accounts Payable                            | \$ 2,109,133                                                  | \$ 976,098                                                               | \$ 22,505                                              |
| Accrued Payroll                             | 759,305                                                       | 1,397                                                                    | 11,631                                                 |
| Accrued Interest Payable                    | 217,697                                                       | 0                                                                        | 0                                                      |
| Payroll Deductions Payable                  | 32,379                                                        | 1,091,394                                                                | 0                                                      |
| Contracts Payable                           | 0                                                             | 102,677                                                                  | 0                                                      |
| Due to Primary Government                   | 0                                                             | 16,784                                                                   | 0                                                      |
| Due to Component Units                      | 241,558                                                       | 0                                                                        | 0                                                      |
| Due to State of Tennessee                   | 2,796                                                         | 227                                                                      | 0                                                      |
| Due to Other Governments                    | 4,223,989                                                     | 0                                                                        | 0                                                      |
| Other Current Liabilities                   | 33,000                                                        | 1,849                                                                    | 0                                                      |
| Customer Deposits Payable                   | 36,466                                                        | 0                                                                        | 0                                                      |
| Cash Bonds                                  | 30,000                                                        | 0                                                                        | 0                                                      |
| Noncurrent Liabilities:                     |                                                               |                                                                          |                                                        |
| Due Within One Year - Leases                | 33,342                                                        | 0                                                                        | 0                                                      |
| Due Within One Year - Debt                  | 3,810,000                                                     | 0                                                                        | 0                                                      |
| Due Within One Year - Other                 | 880,262                                                       | 2,030,984                                                                | 0                                                      |
| Due in More than One Year - Leases          | 141,411                                                       | 0                                                                        | 0                                                      |
| Due in More than One Year - Debt            | 41,453,724                                                    | 0                                                                        | 0                                                      |
| Due in More than One Year - Other           | 2,046,018                                                     | 6,318,028                                                                | 0                                                      |
| Total Liabilities                           | <u>\$ 56,051,080</u>                                          | <u>\$ 10,539,438</u>                                                     | <u>\$ 34,136</u>                                       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>        |                                                               |                                                                          |                                                        |
| Deferred Current Property Taxes             | \$ 20,968,105                                                 | \$ 17,199,735                                                            | \$ 0                                                   |
| Deferred Credit on Refunding                | 182,938                                                       | 0                                                                        | 0                                                      |
| Deferred Leases Receivable                  | 296,014                                                       | 0                                                                        | 0                                                      |
| Pension Changes in Experience               | 31,898                                                        | 572,707                                                                  | 0                                                      |
| Pension Changes in Proportionate Share      | 0                                                             | 134,312                                                                  | 0                                                      |
| OPEB Changes in Experience                  | 110,757                                                       | 748,091                                                                  | 0                                                      |
| OPEB Changes in Assumptions                 | 67,661                                                        | 781,112                                                                  | 0                                                      |
| OPEB Changes in Proportionate Share         | 0                                                             | 170,839                                                                  | 0                                                      |
| Total Deferred Inflows of Resources         | <u>\$ 21,657,373</u>                                          | <u>\$ 19,606,796</u>                                                     | <u>\$ 0</u>                                            |
| <b>NET POSITION</b>                         |                                                               |                                                                          |                                                        |
| Net Investment in Capital Assets            | \$ 26,029,142                                                 | \$ 64,676,868                                                            | \$ 597,281                                             |
| Restricted for:                             |                                                               |                                                                          |                                                        |
| General Government                          | 266,097                                                       | 0                                                                        | 0                                                      |
| Finance                                     | 77,735                                                        | 0                                                                        | 0                                                      |
| Administration of Justice                   | 473,849                                                       | 0                                                                        | 0                                                      |
| Public Safety                               | 377,903                                                       | 0                                                                        | 0                                                      |
| Public Health and Welfare                   | 1,876,199                                                     | 0                                                                        | 0                                                      |
| Social, Cultural, and Recreational Services | 1,373,491                                                     | 0                                                                        | 0                                                      |
| Highway/Public Works                        | 4,008,962                                                     | 0                                                                        | 0                                                      |
| Debt Service                                | 317,403                                                       | 0                                                                        | 0                                                      |
| Capital Projects                            | 866,498                                                       | 879,380                                                                  | 0                                                      |
| Education                                   | 0                                                             | 8,115,693                                                                | 0                                                      |
| Pensions                                    | 302,246                                                       | 9,879,411                                                                | 35,670                                                 |
| Unrestricted                                | <u>1,042,004</u>                                              | <u>19,614,544</u>                                                        | <u>1,786,226</u>                                       |
| Total Net Position                          | <u>\$ 37,011,529</u>                                          | <u>\$ 103,165,896</u>                                                    | <u>\$ 2,419,177</u>                                    |

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



Exhibit B

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Activities**  
**For the Year Ended June 30, 2024**

| Functions/Programs                          |                       |                         |                                          |                                        | Net (Expense) Revenue and Changes in Net Position |                                            |                                              |
|---------------------------------------------|-----------------------|-------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------|--------------------------------------------|----------------------------------------------|
|                                             | Expenses              | Program Revenues        |                                          | Capital<br>Grants and<br>Contributions | Primary<br>Government                             | Component Units                            |                                              |
|                                             |                       | Charges for<br>Services | Operating<br>Grants and<br>Contributions |                                        | Total<br>Governmental<br>Activities               | Anderson<br>County<br>School<br>Department | Emergency<br>Communi-<br>cations<br>District |
| Primary Government:                         |                       |                         |                                          |                                        |                                                   |                                            |                                              |
| Governmental Activities:                    |                       |                         |                                          |                                        |                                                   |                                            |                                              |
| General Government                          | \$ 10,297,712         | \$ 955,509              | \$ 1,265,693                             | \$ 608,412                             | \$ (7,468,098)                                    | \$ 0                                       | \$ 0                                         |
| Finance                                     | 3,840,608             | 3,272,196               | 0                                        | 0                                      | (568,412)                                         | 0                                          | 0                                            |
| Administration of Justice                   | 4,301,347             | 1,756,803               | 528,138                                  | 0                                      | (2,016,406)                                       | 0                                          | 0                                            |
| Public Safety                               | 20,646,783            | 2,658,169               | 2,923,182                                | 2,247,803                              | (12,817,629)                                      | 0                                          | 0                                            |
| Public Health and Welfare                   | 12,987,581            | 7,373,140               | 1,631,602                                | 1,387,718                              | (2,595,121)                                       | 0                                          | 0                                            |
| Social, Cultural, and Recreational Services | 1,100,922             | 514,513                 | 75,372                                   | 756,104                                | 245,067                                           | 0                                          | 0                                            |
| Agriculture and Natural Resources           | 258,830               | 0                       | 0                                        | 0                                      | (258,830)                                         | 0                                          | 0                                            |
| Highways                                    | 6,572,662             | 172,480                 | 2,869,607                                | 1,470,154                              | (2,060,421)                                       | 0                                          | 0                                            |
| Debt Service:                               |                       |                         |                                          |                                        |                                                   |                                            |                                              |
| Interest on Long-term Debt                  | 1,305,057             | 0                       | 0                                        | 0                                      | (1,305,057)                                       | 0                                          | 0                                            |
| Total Primary Government                    | <u>\$ 61,311,502</u>  | <u>\$ 16,702,810</u>    | <u>\$ 9,293,594</u>                      | <u>\$ 6,470,191</u>                    | <u>\$ (28,844,907)</u>                            | <u>\$ 0</u>                                | <u>\$ 0</u>                                  |
| Component Units:                            |                       |                         |                                          |                                        |                                                   |                                            |                                              |
| Anderson County School Department           | \$ 102,753,713        | \$ 819,506              | \$ 23,401,820                            | \$ 3,481,930                           | \$ 0                                              | \$ (75,050,457)                            | \$ 0                                         |
| Emergency Communications District           | 577,663               | 615,300                 | 0                                        | 0                                      | 0                                                 | 0                                          | 37,637                                       |
| Total Component Units                       | <u>\$ 103,331,376</u> | <u>\$ 1,434,806</u>     | <u>\$ 23,401,820</u>                     | <u>\$ 3,481,930</u>                    | <u>\$ 0</u>                                       | <u>\$ (75,050,457)</u>                     | <u>\$ 37,637</u>                             |

(Continued)

Exhibit B

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Activities (Cont.)**

| Functions/Programs                                           | Expenses | Net (Expense) Revenue and Changes in Net Position |               |               |                             |                              |                            |
|--------------------------------------------------------------|----------|---------------------------------------------------|---------------|---------------|-----------------------------|------------------------------|----------------------------|
|                                                              |          | Program Revenues                                  |               |               | Primary                     | Component Units              |                            |
|                                                              |          | Charges for                                       | Operating     | Capital       | Government                  | Anderson                     | Emergency                  |
|                                                              |          | Services                                          | Grants and    | Grants and    | Total                       | County                       | Communi-                   |
|                                                              |          |                                                   | Contributions | Contributions | Governmental                | School                       | cations                    |
|                                                              |          |                                                   |               |               | Activities                  | Department                   | District                   |
| General Revenues:                                            |          |                                                   |               |               |                             |                              |                            |
| Taxes:                                                       |          |                                                   |               |               |                             |                              |                            |
| Property Taxes Levied for General Purposes                   |          |                                                   |               |               | \$ 17,044,714               | \$ 17,993,081                | \$ 0                       |
| Property Taxes Levied for Debt Service                       |          |                                                   |               |               | 3,882,330                   | 0                            | 0                          |
| Property Taxes Levied for Capital Projects                   |          |                                                   |               |               | 431,231                     | 0                            | 0                          |
| Local Option Sales Taxes                                     |          |                                                   |               |               | 3,244,863                   | 13,720,075                   | 0                          |
| Hotel/Motel Tax                                              |          |                                                   |               |               | 658,175                     | 0                            | 0                          |
| Litigation Tax                                               |          |                                                   |               |               | 323,599                     | 0                            | 0                          |
| Business Tax                                                 |          |                                                   |               |               | 1,788,591                   | 0                            | 0                          |
| Wholesale Beer Tax                                           |          |                                                   |               |               | 187,714                     | 0                            | 0                          |
| Mineral and Coal Severance Tax                               |          |                                                   |               |               | 143,968                     | 0                            | 0                          |
| Gas and Oil Severance Tax                                    |          |                                                   |               |               | 29,682                      | 0                            | 0                          |
| Other Local Taxes                                            |          |                                                   |               |               | 14,934                      | 3,134                        | 0                          |
| Grants and Contributions Not Restricted to Specific Programs |          |                                                   |               |               | 6,426,165                   | 45,453,409                   | 0                          |
| Unrestricted Investment Income                               |          |                                                   |               |               | 879,277                     | 319,438                      | 25,316                     |
| Gain on Sale of Capital Assets                               |          |                                                   |               |               | 521,811                     | 0                            | 0                          |
| Miscellaneous                                                |          |                                                   |               |               | 50,209                      | 404,818                      | 0                          |
| Total General Revenues                                       |          |                                                   |               |               | <u>\$ 35,627,263</u>        | <u>\$ 77,893,955</u>         | <u>\$ 25,316</u>           |
| Change in Net Position                                       |          |                                                   |               |               | \$ 6,782,356                | \$ 2,843,498                 | \$ 62,953                  |
| Net Position, July 1, 2023                                   |          |                                                   |               |               | <u>30,229,173</u>           | <u>100,322,398</u>           | <u>2,356,224</u>           |
| Net Position, June 30, 2024                                  |          |                                                   |               |               | <u><u>\$ 37,011,529</u></u> | <u><u>\$ 103,165,896</u></u> | <u><u>\$ 2,419,177</u></u> |

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

## Exhibit C-1

**ANDERSON COUNTY, TENNESSEE****Balance Sheet**

Governmental Funds

**June 30, 2024**

|                                                    | <b>Major Funds</b>   |                     |                     |                        | <b>Nonmajor Funds</b>    |                          |
|----------------------------------------------------|----------------------|---------------------|---------------------|------------------------|--------------------------|--------------------------|
|                                                    | General              | Ambulance Service   | Special Purpose     | Highway / Public Works | Other Governmental Funds | Total Governmental Funds |
| <b>ASSETS</b>                                      |                      |                     |                     |                        |                          |                          |
| Cash                                               | \$ 81,841            | \$ 0                | \$ 0                | \$ 0                   | \$ 15,460                | \$ 97,301                |
| Equity in Pooled Cash and Investments              | 21,544,680           | 456,507             | 4,507,412           | 3,376,752              | 6,025,860                | 35,911,211               |
| Inventories                                        | 0                    | 0                   | 0                   | 75,128                 | 0                        | 75,128                   |
| Accounts Receivable                                | 170,284              | 3,374,185           | 18,947              | 1,645                  | 357,983                  | 3,923,044                |
| Allowance for Uncollectibles                       | 0                    | (2,264,889)         | 0                   | 0                      | 0                        | (2,264,889)              |
| Due from Other Governments                         | 1,698,444            | 0                   | 0                   | 1,155,433              | 0                        | 2,853,877                |
| Due from Other Funds                               | 1,276,352            | 9,213               | 0                   | 72,801                 | 84,686                   | 1,443,052                |
| Due from Component Units                           | 10,036               | 0                   | 0                   | 6,748                  | 0                        | 16,784                   |
| Property Taxes Receivable                          | 14,996,172           | 17,192              | 0                   | 564,121                | 6,423,784                | 22,001,269               |
| Allowance for Uncollectible Property Taxes         | (270,077)            | (4,128)             | 0                   | (10,334)               | (118,762)                | (403,301)                |
| Prepaid Items                                      | 6,250                | 0                   | 0                   | 0                      | 0                        | 6,250                    |
| Leases Receivable - Long-term                      | 296,014              | 0                   | 0                   | 0                      | 0                        | 296,014                  |
| Total Assets                                       | <u>\$ 39,809,996</u> | <u>\$ 1,588,080</u> | <u>\$ 4,526,359</u> | <u>\$ 5,242,294</u>    | <u>\$ 12,789,011</u>     | <u>\$ 63,955,740</u>     |
| <b>LIABILITIES</b>                                 |                      |                     |                     |                        |                          |                          |
| Accounts Payable                                   | \$ 1,132,979         | \$ 167,602          | \$ 37,142           | \$ 486,680             | \$ 235,093               | \$ 2,059,496             |
| Accrued Payroll                                    | 577,859              | 126,781             | 0                   | 35,012                 | 19,653                   | 759,305                  |
| Payroll Deductions Payable                         | 24,553               | 5,613               | 0                   | 1,302                  | 911                      | 32,379                   |
| Due to Other Funds                                 | 13,922               | 819,854             | 0                   | 2,400                  | 606,876                  | 1,443,052                |
| Due to Component Units                             | 3,256                | 0                   | 0                   | 0                      | 238,302                  | 241,558                  |
| Due to Other Governments                           | 0                    | 0                   | 4,223,989           | 0                      | 0                        | 4,223,989                |
| Other Current Liabilities                          | 33,000               | 0                   | 0                   | 0                      | 0                        | 33,000                   |
| Current Liabilities Payable From Restricted Assets | 36,466               | 0                   | 0                   | 0                      | 0                        | 36,466                   |
| Sales Tax                                          | 2,796                | 0                   | 0                   | 0                      | 0                        | 2,796                    |

(Continued)

Exhibit C-1

**ANDERSON COUNTY, TENNESSEE**

**Balance Sheet**

Governmental Funds (Cont.)

|                                                            | Major Funds   |                   |                 |                        | Nonmajor Funds           |                          |
|------------------------------------------------------------|---------------|-------------------|-----------------|------------------------|--------------------------|--------------------------|
|                                                            | General       | Ambulance Service | Special Purpose | Highway / Public Works | Other Governmental Funds | Total Governmental Funds |
| <b>LIABILITIES (Cont.)</b>                                 |               |                   |                 |                        |                          |                          |
| Cash Bonds                                                 | \$ 30,000     | \$ 0              | \$ 0            | \$ 0                   | \$ 0                     | \$ 30,000                |
| Total Liabilities                                          | \$ 1,854,831  | \$ 1,119,850      | \$ 4,261,131    | \$ 525,394             | \$ 1,100,835             | \$ 8,862,041             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                       |               |                   |                 |                        |                          |                          |
| Deferred Current Property Taxes                            | \$ 14,305,649 | \$ 0              | \$ 0            | \$ 537,396             | \$ 6,125,060             | \$ 20,968,105            |
| Deferred Delinquent Property Taxes                         | 388,213       | 12,062            | 0               | 15,134                 | 164,846                  | 580,255                  |
| Deferred Leases Receivable                                 | 296,014       | 0                 | 0               | 0                      | 0                        | 296,014                  |
| Other Deferred/Unavailable Revenue                         | 231,023       | 456,168           | 0               | 348,886                | 0                        | 1,036,077                |
| Total Deferred Inflows of Resources                        | \$ 15,220,899 | \$ 468,230        | \$ 0            | \$ 901,416             | \$ 6,289,906             | \$ 22,880,451            |
| <b>FUND BALANCES</b>                                       |               |                   |                 |                        |                          |                          |
| Nonspendable:                                              |               |                   |                 |                        |                          |                          |
| Inventory                                                  | \$ 0          | \$ 0              | \$ 0            | \$ 75,128              | \$ 0                     | \$ 75,128                |
| Prepaid Items                                              | 6,250         | 0                 | 0               | 0                      | 0                        | 6,250                    |
| Restricted:                                                |               |                   |                 |                        |                          |                          |
| Restricted for General Government                          | 266,097       | 0                 | 0               | 0                      | 0                        | 266,097                  |
| Restricted for Finance                                     | 77,735        | 0                 | 0               | 0                      | 0                        | 77,735                   |
| Restricted for Administration of Justice                   | 473,849       | 0                 | 0               | 0                      | 0                        | 473,849                  |
| Restricted for Public Safety                               | 204,526       | 0                 | 0               | 0                      | 173,377                  | 377,903                  |
| Restricted for Public Health and Welfare                   | 1,014,292     | 0                 | 0               | 0                      | 809,581                  | 1,823,873                |
| Restricted for Social, Cultural, and Recreational Services | 0             | 0                 | 0               | 0                      | 1,364,761                | 1,364,761                |
| Restricted for Highways/Public Works                       | 0             | 0                 | 0               | 3,740,356              | 0                        | 3,740,356                |
| Restricted for Capital Outlay                              | 205,231       | 0                 | 0               | 0                      | 649,148                  | 854,379                  |
| Restricted for Debt Service                                | 0             | 0                 | 0               | 0                      | 1,643,131                | 1,643,131                |

(Continued)

Exhibit C-1

**ANDERSON COUNTY, TENNESSEE**

**Balance Sheet**

Governmental Funds (Cont.)

|                                                                     | Major Funds          |                     |                     |                        | Nonmajor Funds           | Total Governmental Funds |
|---------------------------------------------------------------------|----------------------|---------------------|---------------------|------------------------|--------------------------|--------------------------|
|                                                                     | General              | Ambulance Service   | Special Purpose     | Highway / Public Works | Other Governmental Funds |                          |
| <b>FUND BALANCES (Cont.)</b>                                        |                      |                     |                     |                        |                          |                          |
| Committed:                                                          |                      |                     |                     |                        |                          |                          |
| Committed for General Government                                    | \$ 64,200            | \$ 0                | \$ 265,228          | \$ 0                   | \$ 0                     | \$ 329,428               |
| Committed for Finance                                               | 45,346               | 0                   | 0                   | 0                      | 0                        | 45,346                   |
| Committed for Public Safety                                         | 0                    | 0                   | 0                   | 0                      | 8,754                    | 8,754                    |
| Committed for Public Health and Welfare                             | 1,865                | 0                   | 0                   | 0                      | 1,821                    | 3,686                    |
| Committed for Social, Cultural, and Recreational Services           | 31,515               | 0                   | 0                   | 0                      | 94,194                   | 125,709                  |
| Committed for Debt Service                                          | 0                    | 0                   | 0                   | 0                      | 653,503                  | 653,503                  |
| Committed for Capital Projects                                      | 1,287,350            | 0                   | 0                   | 0                      | 0                        | 1,287,350                |
| Assigned:                                                           |                      |                     |                     |                        |                          |                          |
| Assigned for General Government                                     | 2,196,865            | 0                   | 0                   | 0                      | 0                        | 2,196,865                |
| Assigned for Public Safety                                          | 13,000               | 0                   | 0                   | 0                      | 0                        | 13,000                   |
| Assigned for Social, Cultural, and Recreational Services            | 734                  | 0                   | 0                   | 0                      | 0                        | 734                      |
| Assigned for Capital Projects                                       | 4,020,221            | 0                   | 0                   | 0                      | 0                        | 4,020,221                |
| Unassigned                                                          | 12,825,190           | 0                   | 0                   | 0                      | 0                        | 12,825,190               |
| Total Fund Balances                                                 | <u>\$ 22,734,266</u> | <u>\$ 0</u>         | <u>\$ 265,228</u>   | <u>\$ 3,815,484</u>    | <u>\$ 5,398,270</u>      | <u>\$ 32,213,248</u>     |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 39,809,996</u> | <u>\$ 1,588,080</u> | <u>\$ 4,526,359</u> | <u>\$ 5,242,294</u>    | <u>\$ 12,789,011</u>     | <u>\$ 63,955,740</u>     |

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

**ANDERSON COUNTY, TENNESSEE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2024**

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)                                                                                                                                                      |                    | \$ 32,213,248               |
| (1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.                                                                                    |                    |                             |
| Add: land                                                                                                                                                                                                                   | \$ 2,440,802       |                             |
| Add: construction in progress                                                                                                                                                                                               | 1,318,204          |                             |
| Add: buildings and improvements net of accumulated depreciation                                                                                                                                                             | 28,712,961         |                             |
| Add: infrastructure net of accumulated depreciation                                                                                                                                                                         | 4,611,059          |                             |
| Add: other capital assets net of accumulated depreciation                                                                                                                                                                   | 8,239,052          |                             |
| Add: intangible right-to-use assets net of accumulated amortization                                                                                                                                                         | <u>174,564</u>     | 45,496,642                  |
| (2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities are included in governmental activities in the statement of net position. |                    |                             |
| Add: capital assets                                                                                                                                                                                                         | \$ 30,555          |                             |
| Add: current assets                                                                                                                                                                                                         | 1,027,750          |                             |
| Less: liabilities                                                                                                                                                                                                           | <u>(49,637)</u>    | 1,008,668                   |
| (3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.                                                                                           |                    |                             |
| Less: other loans payable                                                                                                                                                                                                   | \$ (5,595,000)     |                             |
| Less: bonds payable                                                                                                                                                                                                         | (36,345,000)       |                             |
| Less: leases payable                                                                                                                                                                                                        | (174,753)          |                             |
| Add: deferred charge on refunding                                                                                                                                                                                           | 294,684            |                             |
| Less: deferred credit on refunding                                                                                                                                                                                          | (182,938)          |                             |
| Less: unamortized premium on debt                                                                                                                                                                                           | (3,323,724)        |                             |
| Less: net OPEB liability                                                                                                                                                                                                    | (423,635)          |                             |
| Less: compensated absences payable                                                                                                                                                                                          | (902,645)          |                             |
| Less: accrued interest on bonds, notes, and other loans                                                                                                                                                                     | (217,697)          |                             |
| Less: claims and judgements payable                                                                                                                                                                                         | <u>(1,600,000)</u> | (48,470,708)                |
| (4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.                            |                    |                             |
| Add: deferred outflows of resources related to pensions                                                                                                                                                                     | \$ 4,994,835       |                             |
| Less: deferred inflows of resources related to pensions                                                                                                                                                                     | (31,898)           |                             |
| Add: deferred outflows of resources related to OPEB                                                                                                                                                                         | 60,582             |                             |
| Less: deferred inflows of resources related to OPEB                                                                                                                                                                         | <u>(178,418)</u>   | 4,845,101                   |
| (5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.                                                                                      |                    | 302,246                     |
| (6) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.                                                                                   |                    | <u>1,616,332</u>            |
| Net position of governmental activities (Exhibit A)                                                                                                                                                                         |                    | <u><u>\$ 37,011,529</u></u> |

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

Exhibit C-3

**ANDERSON COUNTY, TENNESSEE**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balances**

Governmental Funds

**For the Year Ended June 30, 2024**

|                                             | Major Funds   |                      |                    |                              | Nonmajor<br>Funds                   |                                |
|---------------------------------------------|---------------|----------------------|--------------------|------------------------------|-------------------------------------|--------------------------------|
|                                             | General       | Ambulance<br>Service | Special<br>Purpose | Highway /<br>Public<br>Works | Other<br>Govern-<br>mental<br>Funds | Total<br>Governmental<br>Funds |
| <b>Revenues</b>                             |               |                      |                    |                              |                                     |                                |
| Local Taxes                                 | \$ 21,034,519 | \$ 427,070           | \$ 0               | \$ 1,845,227                 | \$ 6,965,339                        | \$ 30,272,155                  |
| Licenses and Permits                        | 368,275       | 0                    | 0                  | 0                            | 131,679                             | 499,954                        |
| Fines, Forfeitures, and Penalties           | 379,025       | 2,400                | 0                  | 0                            | 33,214                              | 414,639                        |
| Charges for Current Services                | 853,299       | 5,924,257            | 0                  | 0                            | 925,983                             | 7,703,539                      |
| Other Local Revenues                        | 683,362       | 11,077               | 268,947            | 241,857                      | 126,719                             | 1,331,962                      |
| Fees Received From County Officials         | 4,723,312     | 0                    | 0                  | 0                            | 0                                   | 4,723,312                      |
| State of Tennessee                          | 6,943,196     | 0                    | 0                  | 4,230,841                    | 52,766                              | 11,226,803                     |
| Federal Government                          | 1,701,526     | 337,684              | 5,464,502          | 0                            | 768,038                             | 8,271,750                      |
| Other Governments and Citizens Groups       | 848,665       | 0                    | 0                  | 1,800                        | 2,698,040                           | 3,548,505                      |
| Total Revenues                              | \$ 37,535,179 | \$ 6,702,488         | \$ 5,733,449       | \$ 6,319,725                 | \$ 11,701,778                       | \$ 67,992,619                  |
| <b>Expenditures</b>                         |               |                      |                    |                              |                                     |                                |
| Current:                                    |               |                      |                    |                              |                                     |                                |
| General Government                          | \$ 5,926,588  | \$ 0                 | \$ 0               | \$ 0                         | \$ 0                                | \$ 5,926,588                   |
| Finance                                     | 3,728,124     | 0                    | 0                  | 0                            | 79                                  | 3,728,203                      |
| Administration of Justice                   | 4,118,611     | 0                    | 0                  | 0                            | 3,559                               | 4,122,170                      |
| Public Safety                               | 18,509,589    | 0                    | 0                  | 0                            | 13,830                              | 18,523,419                     |
| Public Health and Welfare                   | 1,456,938     | 7,811,705            | 0                  | 0                            | 2,027,235                           | 11,295,878                     |
| Social, Cultural, and Recreational Services | 172,225       | 0                    | 0                  | 0                            | 839,028                             | 1,011,253                      |
| Agriculture and Natural Resources           | 257,900       | 0                    | 0                  | 0                            | 0                                   | 257,900                        |
| Other Operations                            | 1,199,855     | 0                    | 303,475            | 0                            | 833,057                             | 2,336,387                      |
| Highways                                    | 0             | 0                    | 120,952            | 6,440,707                    | 0                                   | 6,561,659                      |
| Debt Service:                               |               |                      |                    |                              |                                     |                                |
| Principal on Debt                           | 0             | 11,313               | 0                  | 0                            | 3,717,465                           | 3,728,778                      |
| Interest on Debt                            | 0             | 2,187                | 0                  | 0                            | 1,695,013                           | 1,697,200                      |
| Other Debt Service                          | 0             | 0                    | 0                  | 0                            | 92,987                              | 92,987                         |
| Capital Projects                            | 452           | 0                    | 4,406,721          | 0                            | 976,427                             | 5,383,600                      |
| Total Expenditures                          | \$ 35,370,282 | \$ 7,825,205         | \$ 4,831,148       | \$ 6,440,707                 | \$ 10,198,680                       | \$ 64,666,022                  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Statement of Revenues, Expenditures,  
and Changes in Fund Balances**

Governmental Funds (Cont.)

|                                                      | <b>Major Funds</b> |                      |                    |                              | <b>Nonmajor<br/>Funds</b>           |                                |
|------------------------------------------------------|--------------------|----------------------|--------------------|------------------------------|-------------------------------------|--------------------------------|
|                                                      | General            | Ambulance<br>Service | Special<br>Purpose | Highway /<br>Public<br>Works | Other<br>Govern-<br>mental<br>Funds | Total<br>Governmental<br>Funds |
| Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 2,164,897       | \$ (1,122,717)       | \$ 902,301         | \$ (120,982)                 | \$ 1,503,098                        | \$ 3,326,597                   |
| <b>Other Financing Sources (Uses)</b>                |                    |                      |                    |                              |                                     |                                |
| Leases Issued                                        | \$ 0               | \$ 186,066           | \$ 0               | \$ 0                         | \$ 0                                | \$ 186,066                     |
| Proceeds from Sale of Capital Assets                 | 369,509            | 15,228               | 0                  | 0                            | 311,877                             | 696,614                        |
| Insurance Recovery                                   | 73,634             | 9,352                | 0                  | 13,378                       | 0                                   | 96,364                         |
| Transfers In                                         | 818,854            | 716,000              | 0                  | 0                            | 67,990                              | 1,602,844                      |
| Transfers Out                                        | (359,139)          | (820,708)            | (583,990)          | (17,780)                     | (19,953)                            | (1,801,570)                    |
| Total Other Financing Sources (Uses)                 | \$ 902,858         | \$ 105,938           | \$ (583,990)       | \$ (4,402)                   | \$ 359,914                          | \$ 780,318                     |
| Net Change in Fund Balances                          | \$ 3,067,755       | \$ (1,016,779)       | \$ 318,311         | \$ (125,384)                 | \$ 1,863,012                        | \$ 4,106,915                   |
| Fund Balance, July 1, 2023                           | 19,666,511         | 1,016,779            | (53,083)           | 3,940,868                    | 3,535,258                           | 28,106,333                     |
| Fund Balance, June 30, 2024                          | \$ 22,734,266      | \$ 0                 | \$ 265,228         | \$ 3,815,484                 | \$ 5,398,270                        | \$ 32,213,248                  |

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



**ANDERSON COUNTY, TENNESSEE****Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2024**

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

Net change in fund balances - total governmental funds (Exhibit C-3) \$ 4,106,915

- (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                                                  | \$ 4,501,291 |           |
| Less: current year depreciation expense                                                              | (2,730,655)  |           |
| Add: right-to-use lease assets acquired in the current period                                        | 186,066      |           |
| Less: current year amortization expense                                                              | (11,502)     |           |
| Add: current year depreciation expense included in internal service fund operations - item (6) below | 2,619        | 1,947,819 |

- (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 | (152,249) |
|---------------------------------------------|-----------|

- (3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

|                                                                           |              |           |
|---------------------------------------------------------------------------|--------------|-----------|
| Add: deferred delinquent property taxes and other deferred June 30, 2024  | \$ 1,616,332 |           |
| Less: deferred delinquent property taxes and other deferred June 30, 2023 | (1,997,089)  | (380,757) |

- (4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.

|                                                           |            |           |
|-----------------------------------------------------------|------------|-----------|
| Add: principal payments on other loans                    | \$ 425,000 |           |
| Add: principal payments on bonds                          | 3,230,000  |           |
| Add: principal payments on leases                         | 73,778     |           |
| Less: issuance of leases                                  | (186,066)  |           |
| Add: change in unamortized premium on debt issuances      | 447,681    |           |
| Less: contributions from the school department for leases | (62,465)   |           |
| Less: change in deferred charge on refunding              | (35,166)   |           |
| Add: change in deferred credit on refunding               | 47,051     | 3,939,813 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the Statement of Activities (Cont.)**

|                                                                                                                                                                                                                                                                             |                 |                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------------|
| (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 claims and judgements payable                                                                                                                                                                                                                                     | \$ (1,600,000)  |                            |
| Change in accrued interest payable                                                                                                                                                                                                                                          | 25,564          |                            |
| Change in OPEB liability                                                                                                                                                                                                                                                    | (20,752)        |                            |
| Change in net pension asset/liability                                                                                                                                                                                                                                       | (571,834)       |                            |
| Change in deferred outflows related to pensions                                                                                                                                                                                                                             | (180,590)       |                            |
| Change in deferred inflows related to pensions                                                                                                                                                                                                                              | 34,079          |                            |
| Change in deferred outflows related to OPEB                                                                                                                                                                                                                                 | (11,863)        |                            |
| Change in deferred inflows related to OPEB                                                                                                                                                                                                                                  | 10,025          |                            |
| Change in compensated absences payable                                                                                                                                                                                                                                      | <u>(94,494)</u> | (2,409,865)                |
| (6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities. |                 |                            |
|                                                                                                                                                                                                                                                                             |                 | <u>(269,320)</u>           |
| Change in net position of governmental activities (Exhibit B)                                                                                                                                                                                                               |                 | <u><u>\$ 6,782,356</u></u> |

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

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
General Fund  
**For the Year Ended June 30, 2024**

|                                       | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts     |                      | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|---------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|----------------------|----------------------|--------------------------------------------------------------|
|                                       |                           |                                   |                                   |                                                             | Original             | Final                |                                                              |
| <b>Revenues</b>                       |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Local Taxes                           | \$ 21,034,519             | \$ 0                              | \$ 0                              | \$ 21,034,519                                               | \$ 21,089,351        | \$ 21,089,351        | \$ (54,832)                                                  |
| Licenses and Permits                  | 368,275                   | 0                                 | 0                                 | 368,275                                                     | 355,950              | 355,950              | 12,325                                                       |
| Fines, Forfeitures, and Penalties     | 379,025                   | 0                                 | 0                                 | 379,025                                                     | 357,100              | 371,840              | 7,185                                                        |
| Charges for Current Services          | 853,299                   | 0                                 | 0                                 | 853,299                                                     | 922,950              | 1,005,870            | (152,571)                                                    |
| Other Local Revenues                  | 683,362                   | 0                                 | 0                                 | 683,362                                                     | 881,163              | 881,163              | (197,801)                                                    |
| Fees Received From County Officials   | 4,723,312                 | 0                                 | 0                                 | 4,723,312                                                   | 5,055,000            | 5,080,000            | (356,688)                                                    |
| State of Tennessee                    | 6,943,196                 | 0                                 | 0                                 | 6,943,196                                                   | 3,867,340            | 6,026,080            | 917,116                                                      |
| Federal Government                    | 1,701,526                 | 0                                 | 0                                 | 1,701,526                                                   | 938,992              | 2,117,415            | (415,889)                                                    |
| Other Governments and Citizens Groups | 848,665                   | 0                                 | 0                                 | 848,665                                                     | 252,000              | 388,765              | 459,900                                                      |
| <b>Total Revenues</b>                 | <b>\$ 37,535,179</b>      | <b>\$ 0</b>                       | <b>\$ 0</b>                       | <b>\$ 37,535,179</b>                                        | <b>\$ 33,719,846</b> | <b>\$ 37,316,434</b> | <b>\$ 218,745</b>                                            |
| <b>Expenditures</b>                   |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| <b>General Government</b>             |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| County Commission                     | \$ 370,578                | \$ 0                              | \$ 0                              | \$ 370,578                                                  | \$ 374,357           | \$ 380,900           | \$ 10,322                                                    |
| Board of Equalization                 | 58                        | 0                                 | 0                                 | 58                                                          | 14,095               | 14,095               | 14,037                                                       |
| Other Boards and Committees           | 434,071                   | 0                                 | 0                                 | 434,071                                                     | 367,491              | 524,672              | 90,601                                                       |
| County Mayor/Executive                | 258,703                   | 0                                 | 0                                 | 258,703                                                     | 330,732              | 330,775              | 72,072                                                       |
| Personnel Office                      | 249,845                   | 0                                 | 0                                 | 249,845                                                     | 263,876              | 262,804              | 12,959                                                       |
| County Attorney                       | 451,840                   | 0                                 | 0                                 | 451,840                                                     | 482,900              | 480,370              | 28,530                                                       |
| Election Commission                   | 1,215,998                 | 0                                 | 0                                 | 1,215,998                                                   | 502,345              | 1,296,267            | 80,269                                                       |
| Register of Deeds                     | 508,517                   | 0                                 | 0                                 | 508,517                                                     | 473,282              | 574,837              | 66,320                                                       |
| Planning                              | 324,003                   | (4,218)                           | 0                                 | 319,785                                                     | 356,926              | 371,924              | 52,139                                                       |
| Building                              | 64,123                    | (3,600)                           | 0                                 | 60,523                                                      | 89,757               | 89,757               | 29,234                                                       |
| County Buildings                      | 816,970                   | (24,125)                          | 11,300                            | 804,145                                                     | 974,302              | 974,120              | 169,975                                                      |
| Other General Administration          | 1,183,221                 | (2,000)                           | 177,151                           | 1,358,372                                                   | 467,642              | 1,377,216            | 18,844                                                       |
| Preservation of Records               | 48,661                    | (3,837)                           | 0                                 | 44,824                                                      | 59,457               | 59,457               | 14,633                                                       |
| <b>Finance</b>                        |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Accounting and Budgeting              | 669,803                   | 0                                 | 0                                 | 669,803                                                     | 695,045              | 695,040              | 25,237                                                       |
| Purchasing                            | 162,650                   | 0                                 | 0                                 | 162,650                                                     | 199,976              | 199,975              | 37,325                                                       |
| Property Assessor's Office            | 704,191                   | 0                                 | 0                                 | 704,191                                                     | 758,614              | 758,614              | 54,423                                                       |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
General Fund (Cont.)

|                                             | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |            | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|------------------|------------|--------------------------------------------------------------|
|                                             |                           |                                   |                                   |                                                             | Original         | Final      |                                                              |
| <b>Expenditures (Cont.)</b>                 |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Finance (Cont.)                             |                           |                                   |                                   |                                                             |                  |            |                                                              |
| County Trustee's Office                     | \$ 711,773                | \$ 0                              | \$ 0                              | \$ 711,773                                                  | \$ 778,285       | \$ 772,161 | \$ 60,388                                                    |
| County Clerk's Office                       | 1,048,511                 | 0                                 | 0                                 | 1,048,511                                                   | 1,050,021        | 1,107,229  | 58,718                                                       |
| Data Processing                             | 431,196                   | 0                                 | 0                                 | 431,196                                                     | 449,341          | 442,715    | 11,519                                                       |
| Administration of Justice                   |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Circuit Court                               | 1,391,723                 | 0                                 | 0                                 | 1,391,723                                                   | 1,372,406        | 1,413,515  | 21,792                                                       |
| Criminal Court                              | 75,796                    | 0                                 | 0                                 | 75,796                                                      | 1,550            | 79,050     | 3,254                                                        |
| General Sessions Judge                      | 652,689                   | 0                                 | 0                                 | 652,689                                                     | 612,379          | 713,216    | 60,527                                                       |
| Drug Court                                  | 116,849                   | 0                                 | 0                                 | 116,849                                                     | 101,250          | 145,790    | 28,941                                                       |
| Chancery Court                              | 570,727                   | 0                                 | 0                                 | 570,727                                                     | 568,200          | 585,406    | 14,679                                                       |
| Juvenile Court                              | 662,731                   | 0                                 | 0                                 | 662,731                                                     | 696,218          | 702,906    | 40,175                                                       |
| District Attorney General                   | 438,545                   | 0                                 | 0                                 | 438,545                                                     | 475,196          | 467,678    | 29,133                                                       |
| Office of Public Defender                   | 22,702                    | 0                                 | 0                                 | 22,702                                                      | 41,895           | 41,895     | 19,193                                                       |
| Judicial Commissioners                      | 793                       | 0                                 | 0                                 | 793                                                         | 2,154            | 2,154      | 1,361                                                        |
| Probate Court                               | 334                       | 0                                 | 0                                 | 334                                                         | 3,500            | 3,500      | 3,166                                                        |
| Other Administration of Justice             | 127,375                   | 0                                 | 0                                 | 127,375                                                     | 146,266          | 143,704    | 16,329                                                       |
| Courtroom Security                          | 26,530                    | (1,925)                           | 0                                 | 24,605                                                      | 30,400           | 30,400     | 5,795                                                        |
| Victim Assistance Programs                  | 31,817                    | 0                                 | 0                                 | 31,817                                                      | 31,000           | 41,000     | 9,183                                                        |
| Public Safety                               |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Sheriff's Department                        | 8,005,065                 | 0                                 | 0                                 | 8,005,065                                                   | 6,816,563        | 8,424,833  | 419,768                                                      |
| Jail                                        | 7,710,486                 | 0                                 | 0                                 | 7,710,486                                                   | 7,889,504        | 8,515,054  | 804,568                                                      |
| Correctional Incentive Program Improvements | 168,609                   | 0                                 | 0                                 | 168,609                                                     | 121,750          | 253,261    | 84,652                                                       |
| Commissary                                  | 34,810                    | 0                                 | 0                                 | 34,810                                                      | 35,000           | 35,000     | 190                                                          |
| Civil Defense                               | 620,471                   | (126,260)                         | 0                                 | 494,211                                                     | 615,636          | 726,923    | 232,712                                                      |
| Rescue Squad                                | 27,500                    | 0                                 | 0                                 | 27,500                                                      | 27,500           | 27,500     | 0                                                            |
| Other Emergency Management                  | 953,673                   | 0                                 | 0                                 | 953,673                                                     | 949,606          | 1,006,470  | 52,797                                                       |
| County Coroner/Medical Examiner             | 400,000                   | 0                                 | 0                                 | 400,000                                                     | 400,000          | 400,000    | 0                                                            |
| Other Public Safety                         | 588,975                   | 0                                 | 5,500                             | 594,475                                                     | 549,869          | 622,670    | 28,195                                                       |
| Public Health and Welfare                   |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Local Health Center                         | 139,282                   | 0                                 | 0                                 | 139,282                                                     | 499,438          | 607,628    | 468,346                                                      |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
General Fund (Cont.)

|                                             | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |                | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|------------------|----------------|--------------------------------------------------------------|
|                                             |                           |                                   |                                   |                                                             | Original         | Final          |                                                              |
| <b>Expenditures (Cont.)</b>                 |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Public Health and Welfare (Cont.)           |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Rabies and Animal Control                   | \$ 359,375                | \$ 0                              | \$ 0                              | \$ 359,375                                                  | \$ 382,535       | \$ 408,110     | \$ 48,735                                                    |
| Dental Health Program                       | 453,596                   | 0                                 | 0                                 | 453,596                                                     | 438,601          | 484,094        | 30,498                                                       |
| Other Local Health Services                 | 381,199                   | 0                                 | 0                                 | 381,199                                                     | 515,400          | 605,600        | 224,401                                                      |
| Appropriation to State                      | 123,486                   | 0                                 | 0                                 | 123,486                                                     | 123,486          | 123,486        | 0                                                            |
| Social, Cultural, and Recreational Services |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Senior Citizens Assistance                  | 169,225                   | (8,734)                           | 734                               | 161,225                                                     | 176,285          | 184,285        | 23,060                                                       |
| Parks and Fair Boards                       | 3,000                     | 0                                 | 0                                 | 3,000                                                       | 3,000            | 3,000          | 0                                                            |
| Agriculture and Natural Resources           |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Agricultural Extension Service              | 186,662                   | 0                                 | 0                                 | 186,662                                                     | 215,827          | 215,827        | 29,165                                                       |
| Soil Conservation                           | 44,776                    | 0                                 | 0                                 | 44,776                                                      | 44,953           | 44,953         | 177                                                          |
| Storm Water Management                      | 26,462                    | 0                                 | 0                                 | 26,462                                                      | 35,110           | 35,110         | 8,648                                                        |
| Other Operations                            |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Industrial Development                      | 292,667                   | (285,167)                         | 0                                 | 7,500                                                       | 7,500            | 7,500          | 0                                                            |
| Other Economic and Community Development    | 0                         | 0                                 | 0                                 | 0                                                           | 0                | 194,000        | 194,000                                                      |
| Veterans' Services                          | 115,859                   | 0                                 | 0                                 | 115,859                                                     | 115,858          | 118,076        | 2,217                                                        |
| Other Charges                               | 526,799                   | 0                                 | 0                                 | 526,799                                                     | 533,600          | 533,600        | 6,801                                                        |
| Miscellaneous                               | 264,530                   | 0                                 | 0                                 | 264,530                                                     | 248,170          | 294,704        | 30,174                                                       |
| Capital Projects                            |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Public Utility Projects                     | 452                       | 0                                 | 0                                 | 452                                                         | 630,370          | 630,370        | 629,918                                                      |
| Total Expenditures                          | \$ 35,370,282             | \$ (459,866)                      | \$ 194,685                        | \$ 35,105,101                                               | \$ 34,146,419    | \$ 39,585,196  | \$ 4,480,095                                                 |
| Excess (Deficiency) of Revenues             |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Over Expenditures                           | \$ 2,164,897              | \$ 459,866                        | \$ (194,685)                      | \$ 2,430,078                                                | \$ (426,573)     | \$ (2,268,762) | \$ 4,698,840                                                 |
| <b>Other Financing Sources (Uses)</b>       |                           |                                   |                                   |                                                             |                  |                |                                                              |
| Proceeds from Sale of Capital Assets        | \$ 369,509                | \$ 0                              | \$ 0                              | \$ 369,509                                                  | \$ 0             | \$ 0           | \$ 369,509                                                   |
| Insurance Recovery                          | 73,634                    | 0                                 | 0                                 | 73,634                                                      | 0                | 51,738         | 21,896                                                       |
| Transfers In                                | 818,854                   | 0                                 | 0                                 | 818,854                                                     | 0                | 0              | 818,854                                                      |
| Transfers Out                               | (359,139)                 | 0                                 | 0                                 | (359,139)                                                   | 0                | (359,139)      | 0                                                            |
| Total Other Financing Sources               | \$ 902,858                | \$ 0                              | \$ 0                              | \$ 902,858                                                  | \$ 0             | \$ (307,401)   | \$ 1,210,259                                                 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
 General Fund (Cont.)

|                             | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |                | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|-----------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|------------------|----------------|--------------------------------------------------------------|
|                             |                           |                                   |                                   |                                                             | Original         | Final          |                                                              |
| Net Change in Fund Balance  | \$ 3,067,755              | \$ 459,866                        | \$ (194,685)                      | \$ 3,332,936                                                | \$ (426,573)     | \$ (2,576,163) | \$ 5,909,099                                                 |
| Fund Balance, July 1, 2023  | 19,666,511                | (459,866)                         | 0                                 | 19,206,645                                                  | 11,750,000       | 11,750,000     | 7,456,645                                                    |
| Fund Balance, June 30, 2024 | \$ 22,734,266             | \$ 0                              | \$ (194,685)                      | \$ 22,539,581                                               | \$ 11,323,427    | \$ 9,173,837   | \$ 13,365,744                                                |

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

**ANDERSON COUNTY, TENNESSEE****Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget**

Ambulance Service Fund

**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |                | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------------|-----------------------------------|-------------------------------------------------------------|------------------|----------------|--------------------------------------------------------------|
|                                                      |                           |                                   |                                                             | Original         | Final          |                                                              |
| <b>Revenues</b>                                      |                           |                                   |                                                             |                  |                |                                                              |
| Local Taxes                                          | \$ 427,070                | \$ 0                              | \$ 427,070                                                  | \$ 444,011       | \$ 444,011     | \$ (16,941)                                                  |
| Fines, Forfeitures, and Penalties                    | 2,400                     | 0                                 | 2,400                                                       | 0                | 0              | 2,400                                                        |
| Charges for Current Services                         | 5,924,257                 | 0                                 | 5,924,257                                                   | 5,643,800        | 5,643,800      | 280,457                                                      |
| Other Local Revenues                                 | 11,077                    | 0                                 | 11,077                                                      | 3,500            | 3,500          | 7,577                                                        |
| State of Tennessee                                   | 0                         | 0                                 | 0                                                           | 0                | 150,000        | (150,000)                                                    |
| Federal Government                                   | 337,684                   | 0                                 | 337,684                                                     | 385,000          | 385,000        | (47,316)                                                     |
| Total Revenues                                       | \$ 6,702,488              | \$ 0                              | \$ 6,702,488                                                | \$ 6,476,311     | \$ 6,626,311   | \$ 76,177                                                    |
| <b>Expenditures</b>                                  |                           |                                   |                                                             |                  |                |                                                              |
| Public Health and Welfare                            |                           |                                   |                                                             |                  |                |                                                              |
| Ambulance/Emergency Medical Services                 | \$ 7,811,705              | \$ (367,634)                      | \$ 7,444,071                                                | \$ 7,236,602     | \$ 7,687,886   | \$ 243,815                                                   |
| Principal on Debt                                    |                           |                                   |                                                             |                  |                |                                                              |
| General Government                                   | 11,313                    | 0                                 | 11,313                                                      | 0                | 11,313         | 0                                                            |
| Interest on Debt                                     |                           |                                   |                                                             |                  |                |                                                              |
| General Government                                   | 2,187                     | 0                                 | 2,187                                                       | 0                | 2,187          | 0                                                            |
| Total Expenditures                                   | \$ 7,825,205              | \$ (367,634)                      | \$ 7,457,571                                                | \$ 7,236,602     | \$ 7,701,386   | \$ 243,815                                                   |
| Excess (Deficiency) of Revenues<br>Over Expenditures | \$ (1,122,717)            | \$ 367,634                        | \$ (755,083)                                                | \$ (760,291)     | \$ (1,075,075) | \$ 319,992                                                   |
| <b>Other Financing Sources (Uses)</b>                |                           |                                   |                                                             |                  |                |                                                              |
| Leases Issued                                        | \$ 186,066                | \$ 0                              | \$ 186,066                                                  | \$ 0             | \$ 186,066     | \$ 0                                                         |
| Proceeds from Sale of Capital Assets                 | 15,228                    | 0                                 | 15,228                                                      | 0                | 6,600          | 8,628                                                        |
| Insurance Recovery                                   | 9,352                     | 0                                 | 9,352                                                       | 0                | 0              | 9,352                                                        |
| Transfers In                                         | 716,000                   | 0                                 | 716,000                                                     | 766,000          | 766,000        | (50,000)                                                     |
| Transfers Out                                        | (820,708)                 | 0                                 | (820,708)                                                   | 0                | (820,708)      | 0                                                            |
| Total Other Financing Sources                        | \$ 105,938                | \$ 0                              | \$ 105,938                                                  | \$ 766,000       | \$ 137,958     | \$ (32,020)                                                  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Statement of Revenues, Expenditures, and Changes****in Fund Balance - Actual (Budgetary Basis) and Budget**

Ambulance Service Fund (Cont.)

|                             | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |              | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|-----------------------------|---------------------------|-----------------------------------|-------------------------------------------------------------|------------------|--------------|--------------------------------------------------------------|
|                             |                           |                                   |                                                             | Original         | Final        |                                                              |
| Net Change in Fund Balance  | \$ (1,016,779)            | \$ 367,634                        | \$ (649,145)                                                | \$ 5,709         | \$ (937,117) | \$ 287,972                                                   |
| Fund Balance, July 1, 2023  | 1,016,779                 | (367,634)                         | 649,145                                                     | 150,000          | 937,117      | (287,972)                                                    |
| Fund Balance, June 30, 2024 | \$ 0                      | \$ 0                              | \$ 0                                                        | \$ 155,709       | \$ 0         | \$ 0                                                         |

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



**ANDERSON COUNTY, TENNESSEE**

**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
Special Purpose Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts    |                       | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|---------------------|-----------------------|--------------------------------------------------------------|
|                                                      |                           |                                   |                                   |                                                             | Original            | Final                 |                                                              |
| <b>Revenues</b>                                      |                           |                                   |                                   |                                                             |                     |                       |                                                              |
| Other Local Revenues                                 | \$ 268,947                | \$ 0                              | \$ 0                              | \$ 268,947                                                  | \$ 0                | \$ 0                  | \$ 268,947                                                   |
| Federal Government                                   | 5,464,502                 | 0                                 | 0                                 | 5,464,502                                                   | 0                   | 3,976,157             | 1,488,345                                                    |
| Total Revenues                                       | <u>\$ 5,733,449</u>       | <u>\$ 0</u>                       | <u>\$ 0</u>                       | <u>\$ 5,733,449</u>                                         | <u>\$ 0</u>         | <u>\$ 3,976,157</u>   | <u>\$ 1,757,292</u>                                          |
| <b>Expenditures</b>                                  |                           |                                   |                                   |                                                             |                     |                       |                                                              |
| Other Operations                                     |                           |                                   |                                   |                                                             |                     |                       |                                                              |
| Contributions to Other Agencies                      | \$ 13,475                 | \$ 0                              | \$ 0                              | \$ 13,475                                                   | \$ 0                | \$ 13,475             | \$ 0                                                         |
| American Rescue Plan Act Grant #6                    | 290,000                   | (40,000)                          | 0                                 | 250,000                                                     | 0                   | 500,000               | 250,000                                                      |
| American Rescue Plan Act Grant A                     | 0                         | 0                                 | 0                                 | 0                                                           | 0                   | 170,281               | 170,281                                                      |
| Highways                                             |                           |                                   |                                   |                                                             |                     |                       |                                                              |
| American Rescue Plan Act Grant #1                    | 120,952                   | 0                                 | 0                                 | 120,952                                                     | 0                   | 120,952               | 0                                                            |
| Capital Projects                                     |                           |                                   |                                   |                                                             |                     |                       |                                                              |
| American Rescue Plan Act Grant #1                    | 4,406,721                 | (2,123,301)                       | 922,891                           | 3,206,311                                                   | 0                   | 4,799,261             | 1,592,950                                                    |
| Total Expenditures                                   | <u>\$ 4,831,148</u>       | <u>\$ (2,163,301)</u>             | <u>\$ 922,891</u>                 | <u>\$ 3,590,738</u>                                         | <u>\$ 0</u>         | <u>\$ 5,603,969</u>   | <u>\$ 2,013,231</u>                                          |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 902,301</u>         | <u>\$ 2,163,301</u>               | <u>\$ (922,891)</u>               | <u>\$ 2,142,711</u>                                         | <u>\$ 0</u>         | <u>\$ (1,627,812)</u> | <u>\$ 3,770,523</u>                                          |
| <b>Other Financing Sources (Uses)</b>                |                           |                                   |                                   |                                                             |                     |                       |                                                              |
| Transfers Out                                        | \$ (583,990)              | \$ 0                              | \$ 0                              | \$ (583,990)                                                | \$ 0                | \$ (895,515)          | \$ 311,525                                                   |
| Total Other Financing Sources                        | <u>\$ (583,990)</u>       | <u>\$ 0</u>                       | <u>\$ 0</u>                       | <u>\$ (583,990)</u>                                         | <u>\$ 0</u>         | <u>\$ (895,515)</u>   | <u>\$ 311,525</u>                                            |
| Net Change in Fund Balance                           | \$ 318,311                | \$ 2,163,301                      | \$ (922,891)                      | \$ 1,558,721                                                | \$ 0                | \$ (2,523,327)        | \$ 4,082,048                                                 |
| Fund Balance, July 1, 2023                           | (53,083)                  | (2,163,301)                       | 0                                 | (2,216,384)                                                 | 2,523,327           | 2,523,327             | (4,739,711)                                                  |
| Fund Balance, June 30, 2024                          | <u>\$ 265,228</u>         | <u>\$ 0</u>                       | <u>\$ (922,891)</u>               | <u>\$ (657,663)</u>                                         | <u>\$ 2,523,327</u> | <u>\$ 0</u>           | <u>\$ (657,663)</u>                                          |

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

**ANDERSON COUNTY, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
Highway/Public Works Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis)  | Less:<br>Encumbrances<br>7/1/2023 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts           |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|----------------------------|-----------------------------------|-------------------------------------------------------------|----------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                            |                                   |                                                             | Original                   | Final                    |                                                              |
| <b>Revenues</b>                                      |                            |                                   |                                                             |                            |                          |                                                              |
| Local Taxes                                          | \$ 1,845,227               | \$ 0                              | \$ 1,845,227                                                | \$ 1,867,254               | \$ 1,867,254             | \$ (22,027)                                                  |
| Other Local Revenues                                 | 241,857                    | 0                                 | 241,857                                                     | 175,000                    | 175,000                  | 66,857                                                       |
| State of Tennessee                                   | 4,230,841                  | 0                                 | 4,230,841                                                   | 7,268,300                  | 7,055,401                | (2,824,560)                                                  |
| Other Governments and Citizens Groups                | 1,800                      | 0                                 | 1,800                                                       | 0                          | 0                        | 1,800                                                        |
| Total Revenues                                       | <u>\$ 6,319,725</u>        | <u>\$ 0</u>                       | <u>\$ 6,319,725</u>                                         | <u>\$ 9,310,554</u>        | <u>\$ 9,097,655</u>      | <u>\$ (2,777,930)</u>                                        |
| <b>Expenditures</b>                                  |                            |                                   |                                                             |                            |                          |                                                              |
| Highways                                             |                            |                                   |                                                             |                            |                          |                                                              |
| Administration                                       | \$ 274,493                 | \$ 0                              | \$ 274,493                                                  | \$ 384,979                 | \$ 380,439               | \$ 105,946                                                   |
| Highway and Bridge Maintenance                       | 3,177,142                  | 0                                 | 3,177,142                                                   | 2,506,537                  | 4,160,709                | 983,567                                                      |
| Operation and Maintenance of Equipment               | 772,535                    | 0                                 | 772,535                                                     | 926,350                    | 1,201,350                | 428,815                                                      |
| Other Charges                                        | 263,658                    | 0                                 | 263,658                                                     | 256,944                    | 271,944                  | 8,286                                                        |
| Capital Outlay                                       | 1,952,879                  | (525,869)                         | 1,427,010                                                   | 5,105,059                  | 5,105,059                | 3,678,049                                                    |
| Total Expenditures                                   | <u>\$ 6,440,707</u>        | <u>\$ (525,869)</u>               | <u>\$ 5,914,838</u>                                         | <u>\$ 9,179,869</u>        | <u>\$ 11,119,501</u>     | <u>\$ 5,204,663</u>                                          |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ (120,982)</u>        | <u>\$ 525,869</u>                 | <u>\$ 404,887</u>                                           | <u>\$ 130,685</u>          | <u>\$ (2,021,846)</u>    | <u>\$ 2,426,733</u>                                          |
| <b>Other Financing Sources (Uses)</b>                |                            |                                   |                                                             |                            |                          |                                                              |
| Insurance Recovery                                   | \$ 13,378                  | \$ 0                              | \$ 13,378                                                   | \$ 0                       | \$ 12,900                | \$ 478                                                       |
| Transfers Out                                        | (17,780)                   | 0                                 | (17,780)                                                    | 0                          | (17,780)                 | 0                                                            |
| Total Other Financing Sources                        | <u>\$ (4,402)</u>          | <u>\$ 0</u>                       | <u>\$ (4,402)</u>                                           | <u>\$ 0</u>                | <u>\$ (4,880)</u>        | <u>\$ 478</u>                                                |
| Net Change in Fund Balance                           | \$ (125,384)               | \$ 525,869                        | \$ 400,485                                                  | \$ 130,685                 | \$ (2,026,726)           | \$ 2,427,211                                                 |
| Fund Balance, July 1, 2023                           | <u>3,940,868</u>           | <u>(525,869)</u>                  | <u>3,414,999</u>                                            | <u>3,000,000</u>           | <u>3,000,000</u>         | <u>414,999</u>                                               |
| Fund Balance, June 30, 2024                          | <u><u>\$ 3,815,484</u></u> | <u><u>\$ 0</u></u>                | <u><u>\$ 3,815,484</u></u>                                  | <u><u>\$ 3,130,685</u></u> | <u><u>\$ 973,274</u></u> | <u><u>\$ 2,842,210</u></u>                                   |

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

**ANDERSON COUNTY, TENNESSEE****Statement of Net Position**

Proprietary Fund

**June 30, 2024**

|                                         | <b>Governmental</b><br><b>Activities</b><br><hr/> <b>Internal Service</b><br><b>Fund</b><br><hr/> Employee<br>Health<br>Insurance<br>Fund<br><hr/> |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ASSETS</b>                           |                                                                                                                                                    |
| Current Assets:                         |                                                                                                                                                    |
| Cash                                    | \$ 896,695                                                                                                                                         |
| Accounts Receivable                     | 131,030                                                                                                                                            |
| Prepaid Items                           | 25                                                                                                                                                 |
| Total Current Assets                    | <u>\$ 1,027,750</u>                                                                                                                                |
| Noncurrent Assets:                      |                                                                                                                                                    |
| Capital Assets:                         |                                                                                                                                                    |
| Assets Net of Accumulated Depreciation: |                                                                                                                                                    |
| Buildings and Improvements              | \$ 30,555                                                                                                                                          |
| Total Noncurrent Assets                 | <u>\$ 30,555</u>                                                                                                                                   |
| Total Assets                            | <u>\$ 1,058,305</u>                                                                                                                                |
| <b>LIABILITIES</b>                      |                                                                                                                                                    |
| Current Liabilities:                    |                                                                                                                                                    |
| Accounts Payable                        | \$ 49,637                                                                                                                                          |
| Total Liabilities                       | <u>\$ 49,637</u>                                                                                                                                   |
| <b>NET POSITION</b>                     |                                                                                                                                                    |
| Net Investment in Capital Assets        | \$ 30,555                                                                                                                                          |
| Unrestricted                            | <u>978,113</u>                                                                                                                                     |
| Total Net Position                      | <u><u>\$ 1,008,668</u></u>                                                                                                                         |

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

**ANDERSON COUNTY, TENNESSEE****Statement of Revenues, Expenses, and Changes****in Net Position**

Proprietary Fund

**For the Year Ended June 30, 2024**

|                                         | <b>Governmental<br/>Activities</b>      |
|-----------------------------------------|-----------------------------------------|
|                                         | <b>Internal Service<br/>Fund</b>        |
|                                         | Employee<br>Health<br>Insurance<br>Fund |
| <b>Operating Revenues</b>               |                                         |
| Charges for Services                    | \$ 4,525,900                            |
| Total Operating Revenues                | <u>\$ 4,525,900</u>                     |
| <b>Operating Expenses</b>               |                                         |
| Other Contracted Services               | \$ 631,690                              |
| Payments to Retirees                    | 3,166                                   |
| Depreciation                            | 2,619                                   |
| Other Charges                           | 15,533                                  |
| Medical and Dental Services             | 3,982,447                               |
| Excess Risk Insurance                   | 358,587                                 |
| Total Operating Expenses                | <u>\$ 4,994,042</u>                     |
| Operating Income (Loss)                 | <u>\$ (468,142)</u>                     |
| <b>Nonoperating Revenues (Expenses)</b> |                                         |
| Investment Income                       | \$ 96                                   |
| Total Nonoperating Revenues (Expenses)  | <u>\$ 96</u>                            |
| Income (Loss) Before Transfers          | \$ (468,046)                            |
| Transfers In (Out)                      | 198,726                                 |
| Change in Net Position                  | <u>\$ (269,320)</u>                     |
| Net Position, July 1, 2023              | <u>1,277,988</u>                        |
| Net Position, June, 30, 2024            | <u><u>\$ 1,008,668</u></u>              |

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

**ANDERSON COUNTY, TENNESSEE****Statement of Cash Flows**

Proprietary Fund

**For the Year Ended June 30, 2024**

|                                                                                                                 | <b>Governmental<br/>Activities</b>      |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                 | <b>Internal Service<br/>Fund</b>        |
|                                                                                                                 | Employee<br>Health<br>Insurance<br>Fund |
| <b>Cash Flows from Operating Activities</b>                                                                     |                                         |
| Receipts for Self-insurance Premiums                                                                            | \$ 4,901,648                            |
| Payments to Fiscal Agents                                                                                       | (594,780)                               |
| Payments to Insurers                                                                                            | (422,184)                               |
| Payments to Retirees                                                                                            | (3,166)                                 |
| Receipts for Stop Loss Recovery                                                                                 | 250,717                                 |
| Payments for Administrative Costs                                                                               | (15,533)                                |
| Payments for Claims                                                                                             | (4,714,474)                             |
| Net Cash Provided By (Used In) Operating Activities                                                             | <u>\$ (597,772)</u>                     |
| <b>Cash Flows from Noncapital Financing Activities</b>                                                          |                                         |
| Transfers from Other Funds                                                                                      | \$ 198,726                              |
| Net Cash Provided By (Used In) Noncapital Financing Activities                                                  | <u>\$ 198,726</u>                       |
| <b>Cash Flows from Investing Activities</b>                                                                     |                                         |
| Interest on Investments                                                                                         | \$ 96                                   |
| Net Cash Provided By (Used In) Investing Activities                                                             | <u>\$ 96</u>                            |
| Increase (Decrease) in Cash                                                                                     | \$ (398,950)                            |
| Cash, July 1, 2023                                                                                              | <u>1,295,645</u>                        |
| Cash, June 30, 2024                                                                                             | <u><u>\$ 896,695</u></u>                |
| <b>Reconciliation of Net Operating Income (Loss)<br/>to Net Cash Provided By (Used In) Operating Activities</b> |                                         |
| Operating Income (Loss)                                                                                         | \$ (468,142)                            |
| Adjustments to Reconcile Net Operating Income (Loss)<br>to Net Cash Provided By (Used In) Operating Activities: |                                         |
| Depreciation                                                                                                    | 2,619                                   |
| Changes in Assets and Liabilities:                                                                              |                                         |
| (Increase) Decrease in Accounts Receivable                                                                      | (131,030)                               |
| (Increase) Decrease in Due from Other Funds                                                                     | 375,748                                 |
| Increase (Decrease) in Accounts Payable                                                                         | (26,687)                                |
| Increase (Decrease) in Other Current Liabilities                                                                | (350,280)                               |
| Net Cash Provided By (Used In) Operating Activities                                                             | <u><u>\$ (597,772)</u></u>              |
| <b>Noncash Financing Activities</b>                                                                             |                                         |
| Contracted Prescription Rebates Received by Plan Administrator and<br>Netted against Claims Billed to County    | \$ 893,357                              |

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

**ANDERSON COUNTY, TENNESSEE****Statement of Net Position**

Fiduciary Funds

**June 30, 2024**

|                                                                 | <b>Custodial<br/>Funds</b> |
|-----------------------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                                   |                            |
| Cash                                                            | \$ 3,175,842               |
| Equity in Pooled Cash and Investments                           | 450,676                    |
| Due from Other Governments                                      | 5,722,805                  |
| Property Taxes Receivable                                       | 14,104,080                 |
| Allowance for Uncollectible Property Taxes                      | (258,375)                  |
|                                                                 | <hr/>                      |
| Total Assets                                                    | \$ 23,195,028              |
|                                                                 | <hr/>                      |
| <b>LIABILITIES</b>                                              |                            |
| Accounts Payable                                                | \$ 5,035                   |
| Due to Other Taxing Units                                       | 6,139,660                  |
|                                                                 | <hr/>                      |
| Total Liabilities                                               | \$ 6,144,695               |
|                                                                 | <hr/>                      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                            |                            |
| Deferred Current Property Taxes                                 | \$ 13,435,890              |
|                                                                 | <hr/>                      |
| Total Deferred Inflows of Resources                             | \$ 13,435,890              |
|                                                                 | <hr/>                      |
| <b>NET POSITION</b>                                             |                            |
| Restricted For Individuals, Organizations and Other Governments | \$ 3,614,443               |
|                                                                 | <hr/>                      |
| Total Net Position                                              | \$ 3,614,443               |
|                                                                 | <hr/> <hr/>                |

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

**ANDERSON COUNTY, TENNESSEE****Statement of Changes in Net Position**

Fiduciary Funds

**For the Year Ended June 30, 2024**

|                                                       | <b>Custodial<br/>Funds</b> |
|-------------------------------------------------------|----------------------------|
| <b>ADDITIONS</b>                                      |                            |
| Sales Tax Collections for Other Governments           | \$ 23,642,262              |
| ADA - Educational Funds Collected for Cities          | 24,882,615                 |
| Fines/Fees and Other Collections                      | 16,076,511                 |
| Drug Task Force Collections                           | 186,179                    |
| District Attorney General Collections                 | 6,697                      |
| Total Additions                                       | <u>\$ 64,794,264</u>       |
| <b>DEDUCTIONS</b>                                     |                            |
| Payment of Sales Tax Collections to Other Governments | \$ 23,642,262              |
| Payments to City School Systems                       | 24,882,615                 |
| Payments to State                                     | 12,964,988                 |
| Payments to Individuals and Others                    | 2,955,128                  |
| Payment of Drug Task Force Expenses                   | 162,404                    |
| Payment of District Attorney General Expenses         | 8,046                      |
| Total Deductions                                      | <u>\$ 64,615,443</u>       |
| Net Increase (Decrease) in Fiduciary in Net Position  | \$ 178,821                 |
| Net Position, July 1, 2023                            | <u>3,435,622</u>           |
| Net Position, June 30, 2024                           | <u><u>\$ 3,614,443</u></u> |

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

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## ANDERSON COUNTY, TENNESSEE

### INDEX OF NOTES TO THE FINANCIAL STATEMENTS

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**ANDERSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2024**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Anderson County's financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of Anderson County:

**A. *Reporting Entity***

Anderson County is a public municipal corporation governed by an elected 16-member board. As required by GAAP, these financial statements present Anderson County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

**Discretely Presented Component Units** – The following entities meet the criteria for discretely presented component units of the county. They are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the county.

The Anderson County School Department operates the public school system in the county, and the voters of Anderson County elect its board. The school department is fiscally dependent on the county because its budget and property tax levy are subject to the county commission's approval. The school department has a financial benefit/burden relationship with the county since all debt issued for school purposes is a liability of the primary government. Also, the school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Anderson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Anderson County, and the Anderson County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the approval of the county commission.

The Anderson County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the school department are included in this report as listed in the table of contents. Complete financial statements of the Anderson County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

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

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

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

***B. Government-wide and Fund Financial Statements***

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Anderson County issues all debt for the discretely presented Anderson County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2024.

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

**C. *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 Anderson County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund balance/fund net position, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Anderson County reports one proprietary fund, an internal service fund.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The internal service fund and the fiduciary funds in total are reported in single columns by fund type.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues other than grants to be available if they are collected within 30 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Anderson County considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt, including lease obligations, are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

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

not include any trust funds. The category only includes custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement.

Anderson County reports the following major governmental funds:

**General Fund** – This is the county’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Ambulance Service Fund** – This special revenue fund is used to account for the county’s ambulance service operations. Fees for services are the foundational revenues of the fund. The county closed this fund as of June 30, 2024. Future operations related to the ambulance service will be accounted for in the General Fund.

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

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

Additionally, Anderson County reports the following fund types:

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

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

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

**Custodial Funds** – These funds account for amounts collected in a custodial capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Anderson County, the city school systems’ share of educational revenues, state grants and other restricted revenues held for the benefit of the Judicial District Drug Task Force, and restricted revenues held for the benefit of the Office of District Attorney General.

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

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

**Central Cafeteria Fund** – This special revenue fund is used to account for the cafeteria operations in each of the schools. Service charges and federal grants are the foundational revenues of this fund.

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

**Capital Projects Fund** – The Education Capital Projects Fund is used to account for school department building construction and renovations.

The school department reports a nonmajor special revenue fund (Internal School Fund) which is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The current year (FY 24) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 23) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at <https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html>.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

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

**1. Deposits and Investments**

For purposes of the Statement of Cash Flows, cash includes demand deposits.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies, deposit accounts at state and federal chartered banks and savings and loan associations, repurchase agreements, the State Treasurer's Investment Pool; the State Treasurer's Intermediate Term Investment Fund; bonds

of any state or political subdivision rated A or higher by any nationally recognized rating service, nonconvertible debt securities of certain federal government sponsored enterprises, and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Anderson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Income from these investments is credited to various funds based on legal requirements of the budget adopted by the county commission, with the majority of the investment income being assigned to the General, General Purpose School, and the various debt service funds. Anderson County and the school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost.

Investments in the State Treasurer's Investment Pool are reported at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These 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. Anderson County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

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

## 2. Receivables and Payables

Activity between funds for unremitted current collections or that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as due to/from other funds.

All ambulance and property taxes receivables are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to .95 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.

Lease receivables and deferred inflows of resources are recognized in governmental funds and government-wide financial statements. At the commencement of a lease, a lease receivable is initially measured at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable and deferred inflow are reduced by the principal portion of lease payments received. Interest received from the lessee is recognized as revenue when received. Any accumulated interest on June 30 will result in accrued interest receivable in the governmental funds and government-wide financial statements.

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

Most payables are disaggregated on the face of the financial statements. The balance in the account Other Current Liabilities totaling \$33,000 in the governmental activities Statement of Net Position for the primary government consists of performance bonds of \$33,000. Due to Other Governments of \$4,223,989 represents American Rescue Plan Act funds received in advance by the primary government.



### **3. Inventories and Prepaid Items**

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased. Prepaids are offset in the nonspendable fund balance account in governmental funds.

### **4. Restricted Assets**

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

### **5. Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), and intangible right-to-use assets (e.g., lease assets) are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$20,000 or more and an estimated useful life exceeding one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

Property, plant, equipment, and infrastructure of the primary government and the discretely presented school department are depreciated using the straight-line method over the following estimated useful lives. Right-to-use assets are amortized over the shorter of the lease term or useful life.



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

## **6. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for a deferred charge on refunding, pension and OPEB changes in experience, pension and OPEB changes in assumptions, pension changes in investment earnings, pension and OPEB changes in proportionate share, and employer contributions made to the pension and OPEB plans after the measurement date. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes, deferred credit on refunding, deferred leases receivable, pension and OPEB changes in experience, pension and OPEB changes in proportionate share, OPEB changes in assumptions, and various receivables for revenues, which do not meet the availability criteria for governmental funds.

## **7. Compensated Absences**

The policies of the county and school department permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the county and the school department do not have policies to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide statements for the county and the discretely presented school department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

## **8. Long-term Debt, Lease Obligations, and Long-term Obligations**

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

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

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

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

## **9. Net Position and Fund Balance**

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

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

The government-wide Statement of Net Position, Governmental Activities, reports \$9,940,383 of restricted net position, of which \$2,133,071 is restricted by enabling legislation.

As of June 30, 2024, Anderson County had \$23,940,000 in outstanding debt obligations for capital purposes of the discretely presented Anderson County School Department. These debt obligations are liabilities of Anderson County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Anderson County has incurred liabilities, significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets. For most funds, it is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. One exception is the Highway/Public Works Fund for which unrestricted amounts are reduced first, followed by restricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

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

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county follows a policy requiring all assignments of fund balance to be approved by resolution by the county commission for the primary government and by the Board of Education for the school department. Assigned fund balance in the General Fund primarily represents amounts assigned for capital projects (\$4,020,221), opioid remediation (\$491,849), amounts assigned for encumbrances (\$194,685), and amounts appropriated for use in the 2024-25 budget

(\$1,442,415). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances (\$1,249,014), and amounts appropriated for use in the 2024-25 budget (\$268,023).

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds. These funds are the only governmental funds that report positive unassigned fund balance. However, in governmental funds other than the General and General Purpose School funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned for those purposes, it may be necessary to report a negative unassigned fund balance, which would be a deficit.

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

| Fund/ Function/Purpose                          | Amount    |
|-------------------------------------------------|-----------|
| PRIMARY GOVERNMENT                              |           |
| General Fund:                                   |           |
| Restricted for General Government:              |           |
| Register of Deeds Data Processing               | \$ 90,109 |
| Archives and Records Management                 | 66,154    |
| State Shared Sports Gaming Privilege Tax        | 89,975    |
| Restricted for Finance:                         |           |
| County Clerk Data Processing                    | 16,935    |
| County Clerk Titling                            | 60,800    |
| Restricted for Administration of Justice:       |           |
| Drug Court                                      | 57,885    |
| Courthouse Security                             | 289,761   |
| Circuit, Sessions, and Chancery Data Processing | 94,839    |
| Sex Offender Registry                           | 31,364    |
| Restricted for Public Safety                    |           |
| Mental Health Transport Grant                   | 136,756   |
| Restricted for Public Health and Welfare:       |           |
| Opioid Abatement                                | 845,557   |
| Alcohol and Drug Treatment                      | 130,858   |
| Animal Holding Facilities                       | 36,514    |
| Committed for Finance:                          |           |
| Purchasing - Surplus Property                   | 45,346    |
| Committed for Capital Projects:                 |           |
| Industrial Land Purchases                       | 1,287,350 |
| Highway/Public Works Fund:                      |           |
| Restricted for Highway/Public Works:            |           |
| General Highway Purposes                        | 3,740,356 |
| Special Purpose Fund:                           |           |
| Committed for General Government:               |           |
| General Government Purposes                     | 265,228   |

| Fund/ Function/Purpose                                            | Amount     |
|-------------------------------------------------------------------|------------|
| PRIMARY GOVERNMENT (CONT.)                                        |            |
| Nonmajor Governmental Funds:                                      |            |
| Restricted for Public Safety:                                     |            |
| Drug Control                                                      | \$ 173,377 |
| Restricted for Public Health and Welfare:                         |            |
| Solid Waste/Sanitation                                            | 809,581    |
| Restricted for Social, Cultural, and Recreational Services:       |            |
| Public Libraries                                                  | 371,334    |
| Tourism                                                           | 993,427    |
| Restricted for Debt Service:                                      |            |
| Principal and Interest on General County Debt                     | 353,387    |
| Principal and Interest on Debt Related to Elementary Schools      | 1,159,806  |
| Principal and Interest on Debt Related to Middle and High Schools | 129,938    |
| Restricted for Capital Projects:                                  |            |
| General Capital Projects                                          | 649,148    |
| Committed for Debt Service:                                       |            |
| Principal and Interest on General County Debt                     | 495,430    |
| Principal and Interest on Debt Related to Elementary Schools      | 25,329     |
| Principal and Interest on Debt Related to Middle and High Schools | 132,744    |
| DISCRETELY PRESENTED SCHOOL DEPARTMENT                            |            |
| General Purpose School Fund                                       |            |
| Restricted for Education:                                         |            |
| Special Education                                                 | 907,722    |
| Restricted for Hybrid Retirement Stabilization                    | 1,163,115  |
| Central Cafeteria Fund                                            |            |
| Restricted for Education:                                         |            |
| Cafeteria Operations                                              | 4,801,638  |
| Nonmajor Governmental:                                            |            |
| Restricted for Education:                                         |            |
| Head Start                                                        | 85,647     |
| Internal School Funds                                             | 2,209,700  |
| Committed for Education:                                          |            |
| Cash Flow for Federal Programs                                    | 1,500,000  |
| Restricted for Capital Projects:                                  |            |
| School Upgrades                                                   | 879,380    |

## **10. Minimum Fund Balance Policy**

To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance, the county commission adopted a policy establishing a minimum unassigned fund balance level for the General Fund of \$6,000,000. Drawing the unassigned fund balance below \$6,000,000 requires two-thirds (2/3) affirmative vote by the board of county commissioners. On June 30, 2024, the unassigned fund balance was \$12,825,190, which is \$6,825,190 above the minimum amount.

### ***E. Pension Plans***

#### **Primary Government**

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

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

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

### ***F. Other Postemployment Benefit (OPEB) Plans***

#### **Primary Government**

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

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

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

## **II. 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 Anderson County School Department**

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

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

#### **Primary Government**

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

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

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

## **III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### ***A. Budgetary Information***

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund



and the school department's Internal School Fund (special revenue funds), which are not budgeted. All annual appropriations lapse at fiscal year-end.

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the county commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

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

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

On June 30, 2024, Anderson County and the Anderson County School Department reported the following encumbrances:

| <u>Fund</u>                 | <u>Amount</u> |
|-----------------------------|---------------|
| Primary Government:         |               |
| Major Funds:                |               |
| General                     | \$ 194,685    |
| Special Purpose             | 922,891       |
| Nonmajor governmental funds | 3,784,948     |
| School Department:          |               |
| Major Fund:                 |               |
| General Purpose School      | 1,249,014     |
| Nonmajor governmental funds | 20,884        |

***B. Budgetary Basis Fund Deficits***

Encumbrances of \$922,891 and \$3,594,948 are reflected in the primary government's Special Purpose and General Capital Projects Funds, respectively. These encumbrances were recorded in order to reflect outstanding obligations which will be funded primarily by the State and Local Fiscal Recovery Funds Grant (FAL No. 21.027) in subsequent fiscal years. Recording the encumbrances resulted in budgetary basis fund deficits of \$657,663, and \$2,945,800, respectively. The deficits will be liquidated upon the recognition of revenues from the federal grant after year-end.

### *C. Investigation*

As disclosed in the Single Audit Section of this report, the Comptroller's Division of Investigations is reviewing allegations related to the Anderson County School Department. Findings, if any, resulting from this review will be included in a subsequent report.

## **IV. DETAILED NOTES ON ALL FUNDS**

### *A. Deposits and Investments*

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

#### **Deposits**

**Legal Provisions.** All deposits with financial institutions must be secured by one of three methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 90 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose fair 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, 2024, Anderson County had the following investments carried at amortized cost using a Stable Net Asset Value. Pooled investments are held in the county trustee’s investment pool. Separate disclosures concerning pooled investments cannot be made for Anderson County and the discretely presented Anderson County School Department since both pool their deposits and investments through the county trustee.

| Investment                        | Weighted<br>Average<br>Maturity | Maturities | Amortized<br>Cost |
|-----------------------------------|---------------------------------|------------|-------------------|
| State Treasurer's Investment Pool | 1 to 48 days                    | N/A        | \$ 23,585,625     |

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

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Anderson County has no investment policy that would further limit its investment choices. As of June 30, 2024, Anderson County's investment in the State Treasurer's Investment Pool was unrated.

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

### **TCRS Stabilization Trust**

**Legal Provisions.** The Anderson County School Department is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The school department has placed funds into the irrevocable trust as authorized by statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the school department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Anderson County School Department may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

On June 30, 2024, the Anderson County School Department had the following investments held by the trust on its behalf. These funds are recognized as restricted assets in the General Purpose School Fund of the school department.

| Investment                                 | Weighted<br>Average<br>Maturity<br>(days) | Maturities | Fair<br>Value              |
|--------------------------------------------|-------------------------------------------|------------|----------------------------|
| Investments at Fair Value:                 |                                           |            |                            |
| U.S. Equity                                | N/A                                       | N/A        | \$ 360,566                 |
| Developed Market International Equity      | N/A                                       | N/A        | 162,836                    |
| Emerging Market International Equity       | N/A                                       | N/A        | 46,525                     |
| U.S. Fixed Income                          | N/A                                       | N/A        | 232,623                    |
| Real Estate                                | N/A                                       | N/A        | 116,311                    |
| Short-term Securities                      | N/A                                       | N/A        | 11,631                     |
| NAV - Private Equity and Strategic Lending | N/A                                       | N/A        | 232,623                    |
| Total                                      |                                           |            | <u><u>\$ 1,163,115</u></u> |

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

**B. Lease Receivable**

In prior years, Anderson County began leasing space in the Jolley Building to the District Attorneys General Conference to be used as office space for the District Attorney for the 7<sup>th</sup> Judicial District. The prior agreement expired on August 31, 2022, and the current agreement began September 1, 2022, and is for a period of eight years. At the expiration of the lease, both parties reserve the right to renegotiate and extend the lease for an additional eight-year term. The agreement provides for lease payments of \$52,800 per year. The District Attorneys General Conference may terminate the lease at any time by giving written notice to the county at least 90 days prior to the date the termination becomes effective. The county has used its incremental borrowing rate of 3.5 percent to discount the present value of the lease payments. During the fiscal year ended June 30, 2024, the county recognized lease revenue of \$41,646 and interest revenue of \$11,154 related to this agreement.

Minimum lease payments receivable over the next seven years are as follows:

| Year Ending<br>June 30 | District Attorney Office |                  |                   |
|------------------------|--------------------------|------------------|-------------------|
|                        | Principal                | Interest         | Total             |
| 2025                   | \$ 43,127                | \$ 9,673         | \$ 52,800         |
| 2026                   | 44,661                   | 8,139            | 52,800            |
| 2027                   | 46,249                   | 6,551            | 52,800            |
| 2028                   | 47,894                   | 4,906            | 52,800            |
| 2029                   | 49,598                   | 3,202            | 52,800            |
| 2030-2031              | 64,485                   | 1,515            | 66,000            |
| Total                  | <u>\$ 296,014</u>        | <u>\$ 33,986</u> | <u>\$ 330,000</u> |

The entire amount of the balance for the lease receivable on June 30, 2024, is offset by deferred inflows of resources in the General Fund and in the governmental activities in the Statement of Net Position. This lease receivable and offsetting deferred inflows of resources were inadvertently omitted from the prior year financial report. Due to the offsetting amounts, this omission had no effect on governmental fund balances or net position of governmental activities as of July 1, 2023.

### C. *Capital Assets*

Capital assets activity for the year ended June 30, 2024, was as follows:

#### Primary Government

##### Governmental Activities

|                                                | Balance<br>7-1-23 | Increases    | Decreases      | Balance<br>6-30-24 |
|------------------------------------------------|-------------------|--------------|----------------|--------------------|
| Capital Assets Not<br>Depreciated:             |                   |              |                |                    |
| Land                                           | \$ 2,470,802      | \$ 70,000    | \$ (100,000)   | \$ 2,440,802       |
| Construction in Progress                       | 854,061           | 2,939,433    | (2,475,290)    | 1,318,204          |
| Total Capital Assets<br>Not Depreciated        | \$ 3,324,863      | \$ 3,009,433 | \$ (2,575,290) | \$ 3,759,006       |
| Capital Assets Depreciated:                    |                   |              |                |                    |
| Buildings and<br>Improvements                  | \$ 44,874,682     | \$ 1,091,723 | \$ (227,891)   | \$ 45,738,514      |
| Infrastructure                                 | 47,523,135        | 619,610      | 0              | 48,142,745         |
| Other Capital Assets                           | 20,317,123        | 2,255,815    | (785,933)      | 21,787,005         |
| Total Capital Assets<br>Depreciated            | \$ 112,714,940    | \$ 3,967,148 | \$ (1,013,824) | \$ 115,668,264     |
| Less Accumulated<br>Depreciation For:          |                   |              |                |                    |
| Buildings and<br>Improvements                  | \$ 16,064,277     | \$ 1,117,933 | \$ (187,212)   | \$ 16,994,998      |
| Infrastructure                                 | 43,171,524        | 360,162      | 0              | 43,531,686         |
| Other Capital Assets                           | 13,069,756        | 1,252,560    | (774,363)      | 13,547,953         |
| Total Accumulated<br>Depreciation              | \$ 72,305,557     | \$ 2,730,655 | \$ (961,575)   | \$ 74,074,637      |
| Total Capital Assets<br>Depreciated, Net       | \$ 40,409,383     | \$ 1,236,493 | \$ (52,249)    | \$ 41,593,627      |
| Intangible Right-to-Use Assets:                |                   |              |                |                    |
| Lease Vehicles                                 | \$ 0              | \$ 186,066   | \$ 0           | \$ 186,066         |
| Less: Accumulated<br>Amortization:             | 0                 | 11,502       | 0              | 11,502             |
| Net Intangible Right-to-Use<br>Assets          | \$ 0              | \$ 174,564   | \$ 0           | \$ 174,564         |
| Governmental Activities<br>Capital Assets, Net | \$ 43,734,246     | \$ 4,420,490 | \$ (2,627,539) | \$ 45,527,197      |

The other capital assets category includes vehicles and equipment for the sheriff, ambulance, and highway departments.

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

**Governmental Activities:**

|                                                         |                     |
|---------------------------------------------------------|---------------------|
| General Government                                      | \$ 692,184          |
| Finance                                                 | 3,805               |
| Administration of Justice                               | 33,918              |
| Public Safety                                           | 905,384             |
| Public Health and Welfare                               | 521,802             |
| Social, Cultural, and Recreational                      | 56,414              |
| Highway/Public Works                                    | <u>528,650</u>      |
| Total Depreciation Expense -<br>Governmental Activities | <u>\$ 2,742,157</u> |

**Net Investment in Capital Assets**

|                                                                                               |                      |
|-----------------------------------------------------------------------------------------------|----------------------|
| Capital Assets (both tangible and intangible)                                                 | \$ 45,527,197        |
| Add:                                                                                          |                      |
| Unamortized balance of deferred charge on refunding                                           | 294,684              |
| Less:                                                                                         |                      |
| Outstanding principal of capital debt and other capital borrowings                            | (6,289,753)          |
| Outstanding principal balance of debt and other borrowing used to refund capital-related debt | (11,885,000)         |
| Unamortized balance of original issue premiums on outstanding capital-related debt            | (1,529,982)          |
| Unamortized balance of deferred credit on refunding                                           | (88,004)             |
| Net Investment in Capital Assets                                                              | <u>\$ 26,029,142</u> |

As stated in note I.D.9., as of June 30, 2024, Anderson County had \$23,940,000 in outstanding principal of debt obligations which were issued for capital purposes of the discretely presented Anderson County School Department. Those liabilities are not considered capital-related liabilities of the primary government. Therefore, the outstanding principal of those liabilities, along with the associated unamortized original discount premium (\$1,793,742), and unamortized balance of deferred credit on refunding (\$94,934), are not included in the above calculation of net invested in capital assets for the primary government.

## Discretely Presented Anderson County School Department

### Governmental Activities:

|                                                | Balance<br>7-1-23           | Increases                  | Decreases                    | Balance<br>6-30-24          |
|------------------------------------------------|-----------------------------|----------------------------|------------------------------|-----------------------------|
| Capital Assets Not<br>Depreciated:             |                             |                            |                              |                             |
| Land                                           | \$ 1,392,443                | \$ 3,037,393               | \$ 0                         | \$ 4,429,836                |
| Construction in Progress                       | 3,766,078                   | 1,096,206                  | (4,030,424)                  | 831,860                     |
| Total Capital Assets<br>Not Depreciated        | <u>\$ 5,158,521</u>         | <u>\$ 4,133,599</u>        | <u>\$ (4,030,424)</u>        | <u>\$ 5,261,696</u>         |
| Capital Assets<br>Depreciated:                 |                             |                            |                              |                             |
| Buildings and<br>Improvements                  | \$ 108,793,506              | \$ 7,795,926               | \$ (256,300)                 | \$ 116,333,132              |
| Other Capital Assets                           | 10,446,854                  | 565,742                    | (24,838)                     | 10,987,758                  |
| Total Capital Assets<br>Depreciated            | <u>\$ 119,240,360</u>       | <u>\$ 8,361,668</u>        | <u>\$ (281,138)</u>          | <u>\$ 127,320,890</u>       |
| Less Accumulated<br>Depreciation For:          |                             |                            |                              |                             |
| Buildings and<br>Improvements                  | \$ 56,851,580               | \$ 3,177,268               | \$ (74,554)                  | \$ 59,954,294               |
| Other Capital Assets                           | 7,253,728                   | 619,857                    | (24,838)                     | 7,848,747                   |
| Total Accumulated<br>Depreciation              | <u>\$ 64,105,308</u>        | <u>\$ 3,797,125</u>        | <u>\$ (99,392)</u>           | <u>\$ 67,803,041</u>        |
| Total Capital Assets<br>Depreciated, Net       | <u>\$ 55,135,052</u>        | <u>\$ 4,564,543</u>        | <u>\$ (181,746)</u>          | <u>\$ 59,517,849</u>        |
| Intangible Right-to-Use Assets:                |                             |                            |                              |                             |
| Lease Building                                 | \$ 275,415                  | \$ 0                       | \$ (275,415)                 | \$ 0                        |
| Less: Accumulated<br>Amortization:             | 227,930                     | 47,485                     | (275,415)                    | 0                           |
| Net Intangible Right-to-Use<br>Assets          | <u>\$ 47,485</u>            | <u>\$ (47,485)</u>         | <u>\$ 0</u>                  | <u>\$ 0</u>                 |
| Governmental Activities<br>Capital Assets, Net | <u><u>\$ 60,341,058</u></u> | <u><u>\$ 8,650,657</u></u> | <u><u>\$ (4,212,170)</u></u> | <u><u>\$ 64,779,545</u></u> |



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

**Governmental Activities:**

|                                                                       |                            |
|-----------------------------------------------------------------------|----------------------------|
| Instruction                                                           | \$ 1,898,274               |
| Support Services                                                      | 1,626,653                  |
| Operation of Non-instructional Services                               | <u>319,683</u>             |
| Total Depreciation and Amortization Expense - Governmental Activities | <u><u>\$ 3,844,610</u></u> |

**Net Investment in Capital Assets**

|                                   |                             |
|-----------------------------------|-----------------------------|
| Capital Assets                    | \$ 64,779,545               |
| Less:                             |                             |
| Capital Related Contracts Payable | <u>(102,677)</u>            |
| Net Investment in Capital Assets  | <u><u>\$ 64,676,868</u></u> |

***D. Construction Commitments***

On June 30, 2024, the primary government had an uncompleted contract of \$3,426,779 in the General Capital Projects Fund related to an agreement with the Anderson County Water Authority (ACWA). Anderson County is a recipient of the Tennessee Department of Environment and Conservation's (TDEC) American Rescue Plan (ARP) Fiscal Recovery Funds for the provision of drinking water and wastewater infrastructure projects. The TDEC ARP funds have been designated for ACWA for specific water and wastewater projects as approved by TDEC. Anderson County has agreed to pass the TDEC-ARP funds through to ACWA for the construction of projects specified in the county's TDEC-ARP contract. Funding for these future expenditures will be received from the TDEC-ARP grant as the related project expenditures are incurred.

On June 30, 2024, the school department had uncompleted construction contracts of approximately \$446,775 in the General Purpose School Fund for various school renovation projects. Funding has been received for these future expenditures.

***E. Interfund Receivables, Payables, and Transfers***

The composition of interfund balances as of June 30, 2024, was as follows:

**Due to/from Other Funds:**

| Receivable Fund                         | Payable Fund           | Amount     |
|-----------------------------------------|------------------------|------------|
| Primary Government:                     |                        |            |
| General                                 | Ambulance Service      | \$ 819,854 |
| "                                       | Highway/Public Works   | 2,400      |
| "                                       | Nonmajor governmental  | 454,098    |
| Ambulance Service                       | "                      | 9,213      |
| Highway/Public Works                    | General                | 4,338      |
| "                                       | Nonmajor governmental  | 68,463     |
| Nonmajor governmental                   | General                | 9,584      |
| "                                       | Nonmajor governmental  | 75,102     |
| Discretely Presented School Department: |                        |            |
| Nonmajor governmental                   | General Purpose School | 13,427     |

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.

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

| Receivable Fund        | Payable Fund           | Amount   |
|------------------------|------------------------|----------|
| Primary Government:    |                        |          |
| General                | School Department:     |          |
| Highway/Public Works   | General Purpose School | \$ 6,004 |
| General                | "                      | 6,387    |
| Highway/Public Works   | Nonmajor Governmental  | 4,032    |
|                        | "                      | 361      |
| Component Unit:        |                        |          |
| School Department:     | Primary Government:    |          |
| General Purpose School | Nonmajor governmental  | 238,302  |
| Central Cafeteria      | General                | 3,256    |

## Interfund Transfers

Interfund transfers for the year ended June 30, 2024, consisted of the following amounts:

### Primary Government

| Transfers Out               | Transfers In |                        |                       |                             |
|-----------------------------|--------------|------------------------|-----------------------|-----------------------------|
|                             | General Fund | Ambulance Service Fund | Internal Service Fund | Nonmajor governmental funds |
| General Fund                | \$ 0         | \$ 200,000             | \$ 159,139            | \$ 0                        |
| Ambulance Fund              | 818,854      | 0                      | 1,854                 | 0                           |
| Special Purpose Fund        | 0            | 516,000                | 0                     | 67,990                      |
| Highway/Public Works Fund   | 0            | 0                      | 17,780                | 0                           |
| Nonmajor governmental funds | 0            | 0                      | 19,953                | 0                           |
| Total                       | \$ 818,854   | \$ 716,000             | \$ 198,726            | \$ 67,990                   |

Transfers to the Ambulance Service Fund from the General Fund were to move opioid lawsuit settlement funds intended to offset prior costs related to opioid remediation. Transfers from the Special Purpose Fund to the Ambulance Service Fund were to fund operations. Transfers to the General Fund from the Ambulance Service Fund were to close the Ambulance Service Fund at year end. Transfers to the internal service fund were to contribute additional funding for the employee health insurance program. Transfers from the Special Purpose Fund to nonmajor governmental funds were for matching funds for a TDEC ARPA project.

### Discretely Presented Anderson County School Department

| Transfers Out               | Transfers In                |                        |                             |
|-----------------------------|-----------------------------|------------------------|-----------------------------|
|                             | General Purpose School Fund | Central Cafeteria Fund | Nonmajor governmental funds |
| General Purpose School Fund | \$ 0                        | \$ 0                   | \$ 1,125,000                |
| Nonmajor governmental funds | 270,407                     | 66,415                 | 0                           |
| Total                       | \$ 270,407                  | \$ 66,415              | \$ 1,125,000                |

Transfers to the nonmajor governmental funds from the General Purpose School Fund were for cash flow purposes. The transfers to the General Purpose School Fund were primarily for indirect costs. Transfers to the Central Cafeteria Fund were to support the food service program.

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

***F. Lease Obligations***

During the 2003-04 year, Anderson County entered into an agreement with KQC Investors, LLC for the school department to lease a building for its daycare and head start programs. The agreement provided for a 20-year noncancelable lease term, which ended in December 2023. Title did not transfer at the end of the lease, per the terms of the lease agreement. However, KQC Investors, LLC donated the building to the school department at the end of the lease in this fiscal year.

During the current year, Anderson County entered into four 60-month agreements as lessee for the use of four vehicles for the ambulance service. Lease proceeds of \$186,066 were recognized in the Ambulance Service Fund related to these agreements. The leases have an annual interest rate of 5.39 percent. As of June 30, 2024, the present value of the lease liability for these vehicles was \$174,753. The lease vehicles and accumulated amortization of the right-to-use assets are outlined in Note IV.C.

The future lease payments on these vehicle leases include:

| Year Ending<br>June 30 | Vehicle Leases    |                  |                   |
|------------------------|-------------------|------------------|-------------------|
|                        | Principal         | Interest         | Total             |
| 2025                   | \$ 33,342         | \$ 8,603         | \$ 41,945         |
| 2026                   | 35,183            | 6,762            | 41,945            |
| 2027                   | 37,127            | 4,818            | 41,945            |
| 2028                   | 39,178            | 2,767            | 41,945            |
| 2029                   | 29,923            | 658              | 30,581            |
| Total                  | <u>\$ 174,753</u> | <u>\$ 23,608</u> | <u>\$ 198,361</u> |

**Changes in Lease Obligations**

Lease obligation activity for the year ended June 30, 2024, was as follows:

**Governmental Activities:**

|                             | Leases            |
|-----------------------------|-------------------|
| Balance, July 1, 2023       | \$ 62,465         |
| Additions                   | 186,066           |
| Reductions                  | <u>(73,778)</u>   |
| Balance, June 30, 2024      | <u>\$ 174,753</u> |
| Balance Due Within One Year | <u>\$ 33,342</u>  |

Analysis of Noncurrent Liabilities for Leases Presented on Exhibit A:

|                                                      |                   |
|------------------------------------------------------|-------------------|
| Total Noncurrent Liabilities - Leases, June 30, 2024 | \$ 174,753        |
| Less: Balance Due Within One Year - Leases           | <u>(33,342)</u>   |
| Noncurrent Liabilities - Due in                      |                   |
| More Than One Year - Leases - Exhibit A              | <u>\$ 141,411</u> |

**G. Long-term Debt**

**Primary Government**

**General Obligation Bonds and Other Loans**

**General Obligation Bonds** - Anderson County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 20 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2024, will be retired from the debt service funds.

**Direct Borrowing and Direct Placements** - Anderson County issues other loans to provide funds for the acquisition and construction of major capital facilities and other capital outlay purchases, such as equipment, for the primary government and the discretely presented school department. Other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Other loans outstanding were issued for original terms of up to 17 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All other loans included in long-term debt as of June 30, 2024, will be retired from the debt service funds.

General obligation bonds and other loans outstanding as of June 30, 2024, for governmental activities are as follows:

| Type                                   | Interest Rate | Final Maturity | Original Amount of Issue | Balance 6-30-24 |
|----------------------------------------|---------------|----------------|--------------------------|-----------------|
| General Obligation Bonds               | 2 to 5 %      | 5-1-40         | \$ 7,180,000             | \$ 6,115,000    |
| General Obligation Bonds - Refunding   | 2 to 5        | 5-1-35         | 14,700,000               | 11,885,000      |
| Rural School Bonds                     | 2 to 5        | 5-1-39         | 10,900,000               | 8,985,000       |
| Rural School Bonds - Refunding         | 3 to 5        | 5-1-31         | 18,330,000               | 9,360,000       |
| Direct Borrowing and Direct Placement: |               |                |                          |                 |
| Other Loans - Fixed Rate               | 2.75          | 5-1-31         | 9,685,215                | 5,595,000       |

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2024, including interest payments, are presented in the following tables.

| Year<br>Ending<br>June 30 | Bonds         |              |               |
|---------------------------|---------------|--------------|---------------|
|                           | Principal     | Interest     | Total         |
| 2025                      | \$ 3,385,000  | \$ 1,367,463 | \$ 4,752,463  |
| 2026                      | 3,385,000     | 1,200,113    | 4,585,113     |
| 2027                      | 2,795,000     | 1,032,763    | 3,827,763     |
| 2028                      | 2,935,000     | 902,163      | 3,837,163     |
| 2029                      | 2,900,000     | 764,513      | 3,664,513     |
| 2030-2034                 | 13,555,000    | 2,137,285    | 15,692,285    |
| 2035-2039                 | 6,940,000     | 591,040      | 7,531,040     |
| 2040                      | 450,000       | 11,250       | 461,250       |
| Total                     | \$ 36,345,000 | \$ 8,006,590 | \$ 44,351,590 |

| Year<br>Ending<br>June 30 | Other Loans - Direct Placement |            |              |
|---------------------------|--------------------------------|------------|--------------|
|                           | Principal                      | Interest   | Total        |
| 2025                      | \$ 425,000                     | \$ 153,863 | \$ 578,863   |
| 2026                      | 625,000                        | 142,175    | 767,175      |
| 2027                      | 875,000                        | 124,988    | 999,988      |
| 2028                      | 875,000                        | 100,925    | 975,925      |
| 2029                      | 925,000                        | 76,863     | 1,001,863    |
| 2030-2031                 | 1,870,000                      | 77,413     | 1,947,413    |
| Total                     | \$ 5,595,000                   | \$ 676,227 | \$ 6,271,227 |

There is \$2,296,634 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$233, based on the 2020 federal census for residents living inside the Oak Ridge School District, \$446 for residents living inside the Clinton School District, and \$646 for residents living outside of these school districts. Total debt and lease obligations per capita, including bonds, other loans, and unamortized debt premiums, totaled \$256 for residents living inside the Oak Ridge School District, \$554 for residents living inside the Clinton School District, and \$834 for residents living outside of these school districts, based on the 2020 federal census.

Based on budgetary appropriations, the school department remitted \$2,500,000 from its General Purpose School Fund to the primary government's Rural Debt Service and Education Debt Service Funds to be applied to the retirement of debt issued for the benefit of the school department.

### Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2024, was as follows:

#### Governmental Activities:

|                             | Bonds                | Other<br>Loans -<br>Direct<br>Placement |
|-----------------------------|----------------------|-----------------------------------------|
| Balance, July 1, 2023       | \$ 39,575,000        | \$ 6,020,000                            |
| Reductions                  | (3,230,000)          | (425,000)                               |
| Balance, June 30, 2024      | <u>\$ 36,345,000</u> | <u>\$ 5,595,000</u>                     |
| Balance Due Within One Year | <u>\$ 3,385,000</u>  | <u>\$ 425,000</u>                       |

On June 17, 2024, the Anderson County Commission approved a resolution authorizing the issuance of general obligation bonds not to exceed \$5,900,000 for the purpose of constructing an animal shelter. The bonds have not been issued as of the date of this report.

#### Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

|                                                                          |                      |
|--------------------------------------------------------------------------|----------------------|
| Total Noncurrent Liabilities - Debt, June 30, 2024                       | \$ 41,940,000        |
| Less: Balance Due Within One Year - Debt                                 | (3,810,000)          |
| Add: Unamortized Premium on Debt                                         | <u>3,323,724</u>     |
| Noncurrent Liabilities - Due in More Than<br>One Year - Debt - Exhibit A | <u>\$ 41,453,724</u> |

## **H. Long-term Obligations**

### **Primary Government**

#### **Changes in Long-term Obligations**

Long-term obligations activity for the year ended June 30, 2024, was as follows:

##### **Governmental Activities:**

|                             | Compensated<br>Absences | Other<br>Postemployment<br>Benefits | Claims and<br>Judgments |
|-----------------------------|-------------------------|-------------------------------------|-------------------------|
| Balance, July 1, 2023       | \$ 808,151              | \$ 402,883                          | \$ 0                    |
| Additions                   | 1,046,848               | 37,346                              | 1,600,000               |
| Reductions                  | (952,354)               | (16,594)                            | 0                       |
| Balance, June 30, 2024      | <u>\$ 902,645</u>       | <u>\$ 423,635</u>                   | <u>\$ 1,600,000</u>     |
| Balance Due Within One Year | <u>\$ 857,513</u>       | <u>\$ 22,749</u>                    | <u>\$ 0</u>             |

##### **Analysis of Other Noncurrent Liabilities Presented on Exhibit A:**

|                                                                           |                     |
|---------------------------------------------------------------------------|---------------------|
| Total Noncurrent Liabilities - Other, June 30, 2024                       | \$ 2,926,280        |
| Less: Balance Due Within One Year - Other                                 | <u>(880,262)</u>    |
| Noncurrent Liabilities - Due in More Than<br>One Year - Other - Exhibit A | <u>\$ 2,046,018</u> |

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds. Claims and Judgments are expected to be paid from the General Fund. Details on Claims and Judgments are further discussed in Note V.C., Contingent Liabilities.

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

#### **Changes in Long-term Obligations**

Long-term obligations activity for the discretely presented Anderson County School Department for the year ended June 30, 2024, was as follows:



**Governmental Activities:**

|                             | Compensated<br>Absences | Other<br>Postemployment<br>Benefits |
|-----------------------------|-------------------------|-------------------------------------|
| Balance, July 1, 2023       | \$ 656,448              | \$ 6,278,273                        |
| Additions                   | 735,037                 | 1,887,101                           |
| Reductions                  | (630,329)               | (577,518)                           |
| Balance, June 30, 2024      | <u>\$ 761,156</u>       | <u>\$ 7,587,856</u>                 |
| Balance Due Within One Year | <u>\$ 723,099</u>       | <u>\$ 1,307,885</u>                 |

## Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

|                                                                           |                     |
|---------------------------------------------------------------------------|---------------------|
| Total Noncurrent Liabilities - Other, June 30, 2024                       | \$ 8,349,012        |
| Less: Balance Due Within One Year - Other                                 | <u>(2,030,984)</u>  |
| Noncurrent Liabilities - Due in More Than<br>One Year - Other - Exhibit A | <u>\$ 6,318,028</u> |

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

***I. On-Behalf Payments – Discretely Presented Anderson County School Department***

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Anderson County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2024, were \$124,257. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**V. OTHER INFORMATION*****A. Risk Management***

The county has chosen to establish the Employee Health Insurance Fund for risks associated with the employees' health insurance plan. The Employee Health Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county has obtained a stop/loss commercial policy to cover claims beyond certain limits. Annually, the county retains the risk of loss to the first \$150,000 per covered person for most participants. Settled claims have not exceeded this commercial insurance coverage in any of the past three fiscal years.

All full-time employees of the primary government are eligible to participate along with eligible pre-65 retirees as discussed in Note V.G., Other Postemployment Benefits. A premium charge is allocated to each fund that accounts for full-time employees or that pays premiums for retirees. This charge is based on actuarial estimates for the amounts needed to pay prior-

and current-year claims and to establish a reserve for catastrophic losses. That reserve was \$978,113 on June 30, 2024. Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. The Employee Health Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. As of June 30, 2024, receivables for stop loss and pharmacy rebates exceeded the related estimated claims liability by \$131,030. Therefore, a receivable for the net stop loss and pharmacy rebates has been recorded in the financial statements of the Employee Health Insurance Fund.

Changes in the balance of claims liabilities during the past two fiscal years are as follows:

**Employee Insurance - Health Fund**

|         | Beginning of<br>Fiscal Year<br>Liability | Current-year<br>Claims and<br>Estimates | Payments     | Balance<br>Fiscal<br>Year-end |
|---------|------------------------------------------|-----------------------------------------|--------------|-------------------------------|
| 2022-23 | \$ 137,310                               | \$ 4,049,431                            | \$ 3,836,461 | \$ 350,280                    |
| 2023-24 | 350,280                                  | 3,982,447                               | 4,332,727    | 0                             |

Current-year claims and estimates are presented net of credits for contracted prescription drug rebates (\$893,357) and receipts for stop loss recoveries (\$281,822) for the 2023-24 year.

The discretely presented Anderson County School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, *Tennessee Code Annotated (TCA)*, all local education agencies are eligible to participate. The LEGIF is included in the Annual Comprehensive Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

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

***B. Accounting Change***

GASB Statement No. 100, *Accounting Changes and Error Corrections*, became effective for the fiscal year ending June 30, 2024. This statement clarifies the financial accounting and reporting requirements for changes in accounting principles, changes in accounting estimates, error corrections, and changes within the reporting entity.

***C. Contingent Liabilities***

On July 12, 2024, a U.S. District Court awarded a judgment against Anderson County and a former elected official in favor of a former employee who claimed she was subjected to a hostile work environment and quid pro quo sexual harassment. Management, in consultation with legal counsel, has estimated and reported a noncurrent liability of \$1,600,000 for the county's portion of this judgment in the government-wide statement of net position as of June 30, 2024. The judgment included attorney fees, which management is not yet able to estimate. As of the date of this report, post-trial motions have been filed, as the county plans to appeal this judgment.

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

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

***D. Joint Ventures***

The Seventh Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Seventh Judicial District, Anderson County, and various cities within Anderson County. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general, the sheriff, and police chiefs of participating law enforcement agencies. Anderson County did not contribute to the operation of the DTF for the year ended June 30, 2024.

The Anderson County Economic Development Association (ACEDA) is a joint venture formed by an interlocal agreement between Anderson County and the cities and towns within Anderson County. The East Tennessee Economic Development association and the Clinton Utilities Board are also members of the association. Membership on the Board of Directors is allocated based on the entities' relative level of funding for the prior fiscal year budget prorated among a total of 25 members, with no participating organization having more than one-third of the 25 members. In addition, the county mayor and the mayor or city manager of each municipality in Anderson County are members of the Board of Directors. Each participating organization appoints its own members on the Board of Directors. Anderson County has control over budgeting and financing the joint venture only to the extent of its representation by its board members. Anderson County contributed \$124,500 to the operations of ACEDA during the fiscal year ended June 30, 2024.

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

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

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

#### ***E. Jointly Governed Organization***

The Northeast Tennessee Railroad Authority is jointly operated by Anderson County in conjunction with Campbell and Scott counties. The authority's board consists of the county mayor of each county and one member selected by the governing body of each county; however, the counties do not have any ongoing financial interest or responsibility for the entity. Anderson County did not contribute to the operations of the Northeast Tennessee Railroad Authority during the year ended June 30, 2024.

#### ***F. Retirement Commitments***

##### **1. Tennessee Consolidated Retirement System (TCRS)**

###### **Primary Government**

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

*Plan Description.* Employees of Anderson County and non-certified employees of the discretely presented Anderson County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 59.94 percent, the non-certified employees of the discretely presented school department comprise 40.06 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, 2023, the following employees were covered by the benefit terms:

|                                                      |              |
|------------------------------------------------------|--------------|
| Inactive Employees or Beneficiaries Currently        |              |
| Receiving Benefits                                   | 527          |
| Inactive Employees Entitled to But Not Yet Receiving |              |
| Benefits                                             | 1,347        |
| Active Employees                                     | 881          |
| Total                                                | <u>2,755</u> |

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Anderson County elected to make employer contributions at a rate higher than the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2024, the employer contribution for Anderson County was \$2,155,086 based on a rate of six percent of covered payroll. The rate set by the Board of Trustees was 5.94 percent. By law, employer contributions are required to be paid. The TCRS may intercept Anderson County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

### ***Net Pension Liability (Asset)***

Anderson County's net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability as of the June 30, 2023, 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, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class                             | Percentage<br>Long-term<br>Expected<br>Real Rate<br>of Return | Percentage<br>Target<br>Allocations |
|-----------------------------------------|---------------------------------------------------------------|-------------------------------------|
| U.S. Equity<br>Developed Market         | 4.88 %                                                        | 31 %                                |
| International Equity                    | 5.37                                                          | 14                                  |
| Emerging Market                         |                                                               |                                     |
| International Equity                    | 6.09                                                          | 4                                   |
| Private Equity and<br>Strategic Lending | 6.57                                                          | 20                                  |
| U.S. Fixed Income                       | 1.20                                                          | 20                                  |
| Real Estate                             | 4.38                                                          | 10                                  |
| Short-term Securities                   | 0.00                                                          | 1                                   |
| Total                                   |                                                               | 100 %                               |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Anderson County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

#### **Primary Government**

|                                                                     | Increase (Decrease)                  |                                          |                                                   |
|---------------------------------------------------------------------|--------------------------------------|------------------------------------------|---------------------------------------------------|
|                                                                     | Total<br>Pension<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net<br>Pension<br>Liability<br>(Asset)<br>(a)-(b) |
| Balance, July 1, 2022                                               | \$ 64,897,529                        | \$ 65,771,609                            | \$ (874,080)                                      |
| Changes for the Year:                                               |                                      |                                          |                                                   |
| Service Cost                                                        | \$ 1,847,897                         | \$ 0                                     | \$ 1,847,897                                      |
| Interest                                                            | 4,264,438                            | 0                                        | 4,264,438                                         |
| Differences Between Expected<br>and Actual Experience               | 843,296                              | 0                                        | 843,296                                           |
| Change in Proportion                                                | (2,146,150)                          | (2,175,057)                              | 28,907                                            |
| Contributions-Employer                                              | 0                                    | 1,194,988                                | (1,194,988)                                       |
| Contributions-Employees                                             | 0                                    | 1,017,325                                | (1,017,325)                                       |
| Net Investment Income                                               | 0                                    | 4,251,889                                | (4,251,889)                                       |
| Benefit Payments, Including<br>Refunds of Employee<br>Contributions | (2,844,808)                          | (2,844,808)                              | 0                                                 |
| Administrative Expense                                              | 0                                    | (51,498)                                 | 51,498                                            |
| Net Changes                                                         | \$ 1,964,673                         | \$ 1,392,839                             | \$ 571,834                                        |
| Balance, June 30, 2023                                              | \$ 66,862,202                        | \$ 67,164,448                            | \$ (302,246)                                      |

## Discretely Presented Anderson County School Department

|                                                                     | Increase (Decrease)                  |                                          |                                                   |
|---------------------------------------------------------------------|--------------------------------------|------------------------------------------|---------------------------------------------------|
|                                                                     | Total<br>Pension<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net<br>Pension<br>Liability<br>(Asset)<br>(a)-(b) |
| Balance, July 1, 2022                                               | \$ 39,792,791                        | \$ 40,328,745                            | \$ (535,954)                                      |
| Changes for the Year:                                               |                                      |                                          |                                                   |
| Service Cost                                                        | \$ 1,235,014                         | \$ 0                                     | \$ 1,235,014                                      |
| Interest                                                            | 2,850,074                            | 0                                        | 2,850,074                                         |
| Differences Between Expected<br>and Actual Experience               | 563,605                              | 0                                        | 563,605                                           |
| Change in Proportion                                                | 2,146,150                            | 2,175,057                                | (28,907)                                          |
| Contributions-Employer                                              | 0                                    | 798,652                                  | (798,652)                                         |
| Contributions-Employees                                             | 0                                    | 679,914                                  | (679,914)                                         |
| Net Investment Income                                               | 0                                    | 2,841,686                                | (2,841,686)                                       |
| Benefit Payments, Including<br>Refunds of Employee<br>Contributions | (1,901,284)                          | (1,901,284)                              | 0                                                 |
| Administrative Expense                                              | 0                                    | (34,418)                                 | 34,418                                            |
| Net Changes                                                         | \$ 4,893,559                         | \$ 4,559,607                             | \$ 333,952                                        |
| Balance, June 30, 2023                                              | \$ 44,686,350                        | \$ 44,888,352                            | \$ (202,002)                                      |

*Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the net pension liability (asset) of Anderson County calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

|                                     | 1%<br>Decrease | Current<br>Discount<br>Rate | 1%<br>Increase  |
|-------------------------------------|----------------|-----------------------------|-----------------|
| Anderson County                     | 5.75%          | 6.75%                       | 7.75%           |
| Primary Government                  | \$ 9,168,262   | \$ (302,246)                | \$ (8,045,651)  |
| School Department                   | 6,127,471      | (202,002)                   | (5,377,190)     |
| Total Net Pension Liability (Asset) | \$ 15,295,733  | \$ (504,248)                | \$ (13,422,841) |



***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, 2024, Anderson County recognized pension expense (negative pension expense) of \$3,195,332.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2024, Anderson County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Primary Government**

|                                                                                  | Deferred<br>Outflows<br>of<br>Resources | Deferred<br>Inflows<br>of<br>Resources |
|----------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Difference Between Expected and Actual Experience                                | \$ 1,281,868                            | \$ 31,898                              |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | 483,579                                 | 0                                      |
| Changes in Assumptions                                                           | 1,909,795                               | 0                                      |
| Contributions Subsequent to the Measurement Date of June 30, 2023 (1)            | 1,319,593                               | N/A                                    |
| Total                                                                            | <u>\$ 4,994,835</u>                     | <u>\$ 31,898</u>                       |

**Discretely Presented Anderson County School Department**

|                                                                                  | Deferred<br>Outflows<br>of<br>Resources | Deferred<br>Inflows<br>of<br>Resources |
|----------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Difference Between Expected and Actual Experience                                | \$ 856,717                              | \$ 21,318                              |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | 323,193                                 | 0                                      |
| Changes in Assumptions                                                           | 1,276,383                               | 0                                      |
| Contributions Subsequent to the Measurement Date of June 30, 2023 (1)            | 835,493                                 | N/A                                    |
| Total                                                                            | <u>\$ 3,291,786</u>                     | <u>\$ 21,318</u>                       |

- (1) The amounts shown above for “Contributions Subsequent to the Measurement Date of June 30, 2023,” will be recognized as a reduction (increase) to net pension liability (asset) in the subsequent fiscal period.

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

| Year Ending<br>June 30 | Primary<br>Government | School<br>Department | Total        |
|------------------------|-----------------------|----------------------|--------------|
| 2025                   | \$ 956,459            | \$ 639,235           | \$ 1,595,694 |
| 2026                   | 749,121               | 500,663              | 1,249,784    |
| 2027                   | 1,765,544             | 1,179,975            | 2,945,519    |
| 2028                   | 172,218               | 115,099              | 287,317      |
| 2029                   | 0                     | 0                    | 0            |
| Thereafter             | 0                     | 0                    | 0            |

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

#### ***Payable to the Pension Plan***

On June 30, 2024, Anderson County reported a payable of \$112,594 for the outstanding amount of contributions due to the pension plan at year end.

#### **Discretely Presented Anderson County School Department - Non-certified Employees**

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

*Plan Description.* As noted above under the primary government, employees of Anderson County and non-certified employees of the discretely presented Anderson County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 59.94 percent and the non-certified employees of the discretely presented school department comprise 40.06 percent of the plan based on contribution data.

#### **Discretely Presented Anderson County School Department - Certified Employees - Teacher Retirement Plan**

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

*Plan Description.* Teachers of the Anderson County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state

government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/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 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, 2024, to the Teacher Retirement Plan were \$455,889, which is 2.95 percent of covered payroll. In addition, employer contributions of \$150,760 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).* On June 30, 2024, the school department reported a liability (asset) of (\$290,857) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, the school department's proportion was .685930 percent. The proportion as of June 30, 2022, was .660579 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2024, the school department recognized pension expense of \$362,071.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2024, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                            | Deferred<br>Outflows<br>of<br>Resources | Deferred<br>Inflows<br>of<br>Resources |
|----------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Difference Between Expected and<br>Actual Experience                       | \$ 9,797                                | \$ 169,767                             |
| Net Difference Between Projected and<br>Actual Earnings on Pension Plan    |                                         |                                        |
| Investments                                                                | 73,949                                  | 0                                      |
| Changes in Assumptions                                                     | 218,825                                 | 0                                      |
| Changes in Proportion of Net Pension<br>Liability (Asset)                  | 0                                       | 65,884                                 |
| LEA's Contributions Subsequent to the<br>Measurement Date of June 30, 2023 | 455,889                                 | N/A                                    |
| Total                                                                      | \$ 758,460                              | \$ 235,651                             |

The school department's employer contributions of \$455,889, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension liability (asset) in the year ending June 30, 2025. 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<br>June 30 | Amount     |
|------------------------|------------|
| 2025                   | \$ (7,389) |
| 2026                   | (18,151)   |
| 2027                   | 95,926     |
| 2028                   | (791)      |
| 2029                   | (340)      |
| Thereafter             | (2,335)    |

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, 2023, 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, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class           | Percentage<br>Long-term<br>Expected<br>Real Rate<br>of Return |   | Percentage<br>Target<br>Allocations |   |
|-----------------------|---------------------------------------------------------------|---|-------------------------------------|---|
| U.S. Equity           | 4.88                                                          | % | 31                                  | % |
| Developed Market      |                                                               |   |                                     |   |
| International Equity  | 5.37                                                          |   | 14                                  |   |
| Emerging Market       |                                                               |   |                                     |   |
| International Equity  | 6.09                                                          |   | 4                                   |   |
| Private Equity and    |                                                               |   |                                     |   |
| Strategic Lending     | 6.57                                                          |   | 20                                  |   |
| U.S. Fixed Income     | 1.20                                                          |   | 20                                  |   |
| Real Estate           | 4.38                                                          |   | 10                                  |   |
| Short-term Securities | 0.00                                                          |   | 1                                   |   |
| Total                 |                                                               |   | 100                                 | % |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

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

Net Pension Liability (Asset)      \$   1,337,931   \$   (290,857)   \$   (1,463,451)

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

### ***Payable to the Pension Plan***

On June 30, 2024, the Anderson County School Department reported a payable of \$139,531 for the outstanding amount of contributions due to the pension plan at year end.

## **Discretely Presented Anderson County School Department - Certified Employees - Teacher Legacy Pension Plan**

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

*Plan Description.* Teachers of the Anderson County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/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 Anderson County School Department for the year ended June 30, 2024, to the Teacher Legacy Pension Plan were \$1,568,981, which is 6.81 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).* On June 30, 2024, the school department reported a liability (asset) of (\$8,223,437) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, 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, 2023, the school department's proportion was .697508 percent. The proportion measured on June 30, 2022, was .692969 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2024, the school department recognized pension expense (negative pension expense) of \$2,132,356.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2024, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



|                                                                                        | Deferred<br>Outflows<br>of<br>Resources | Deferred<br>Inflows<br>of<br>Resources |
|----------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Difference Between Expected and<br>Actual Experience                                   | \$ 1,959,242                            | \$ 381,622                             |
| Changes in Assumptions                                                                 | 2,679,421                               | 0                                      |
| Net Difference Between Projected and<br>Actual Earnings on Pension Plan<br>Investments | 1,426,809                               | 0                                      |
| Changes in Proportion of Net Pension<br>Liability (Asset)                              | 90,180                                  | 68,428                                 |
| LEA's Contributions Subsequent to the<br>Measurement Date of June 30, 2023             | 1,568,981                               | N/A                                    |
| Total                                                                                  | <u>\$ 7,724,633</u>                     | <u>\$ 450,050</u>                      |

The school department's employer contributions of \$1,568,981 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension asset in the year ending June 30, 2025. 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<br>June 30 | Amount       |
|------------------------|--------------|
| 2025                   | \$ 1,976,096 |
| 2026                   | (1,125,360)  |
| 2027                   | 4,843,688    |
| 2028                   | 11,177       |
| 2029                   | 0            |
| Thereafter             | 0            |

*Actuarial Assumptions.* The total pension liability in the June 30, 2023, 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%<br>to 3.44% Based on Age, Including<br>Inflation, Averaging 4% |
| Investment Rate of Return | 6.75%, Net of Pension Plan<br>Investment Expenses, Including<br>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, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class           | Percentage<br>Long-term<br>Expected<br>Real Rate<br>of Return |   | Percentage<br>Target<br>Allocations |   |
|-----------------------|---------------------------------------------------------------|---|-------------------------------------|---|
| U.S. Equity           | 4.88                                                          | % | 31                                  | % |
| Developed Market      |                                                               |   |                                     |   |
| International Equity  | 5.37                                                          |   | 14                                  |   |
| Emerging Market       |                                                               |   |                                     |   |
| International Equity  | 6.09                                                          |   | 4                                   |   |
| Private Equity and    |                                                               |   |                                     |   |
| Strategic Lending     | 6.57                                                          |   | 20                                  |   |
| U.S. Fixed Income     | 1.20                                                          |   | 20                                  |   |
| Real Estate           | 4.38                                                          |   | 10                                  |   |
| Short-term Securities | 0.00                                                          |   | 1                                   |   |
| Total                 |                                                               |   | 100                                 | % |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

| School Department's           |               | Current        |                 |
|-------------------------------|---------------|----------------|-----------------|
| Proportionate Share of        | 1%            | Discount       | 1%              |
| the Net Pension               | Decrease      | Rate           | Increase        |
| Liability (Asset)             | 5.75%         | 6.75%          | 7.75%           |
| Net Pension Liability (Asset) | \$ 17,911,219 | \$ (8,223,437) | \$ (29,960,103) |

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

### ***Payable to the Pension Plan***

On June 30, 2024, the Anderson County School Department reported a payable of \$232,404 for the outstanding amount of contributions due to the pension plan at year end.

## **2. Deferred Compensation**

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

contributed \$763,282 and teachers contributed \$499,799 to this deferred compensation pension plan.

**G. Other Postemployment Benefits (OPEB)**

**Primary Government**

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

*Benefits Provided.* The premium requirements of plan members are established and may be amended by the insurance committee. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Retirees with 30-plus years of service with Anderson County are eligible to continue coverage, until they are Medicare eligible, as long as the retiree continues to pay the premiums. For employees who retired on or after July 1, 2012 but prior to January 1, 2019, Anderson County pays \$350 per month premium assistance and a monthly \$25 Health Reimbursement Account (HRA) contribution until attainment of age 65 when the employee becomes eligible for Medicare. For employees with 30-plus years of service retiring after December 31, 2018, the county will establish a Health Reimbursement Account for the retiree with a monthly stipend up to \$800 per month to reimburse out of pocket medical expenses and insurance premiums. This retiree group will no longer be eligible for coverage through the county medical plan.

**Employees Covered by Benefit Terms**

At the measurement date of June 30, 2024, the following employees were covered by the benefit terms:

|                                               |            |
|-----------------------------------------------|------------|
| Inactive Employees or Beneficiaries Currently |            |
| Receiving Benefits                            | 3          |
| Active Employees                              | 455        |
| Total                                         | <u>458</u> |

**Total OPEB Liability**

The plan's total OPEB liability of \$423,635 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

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

|                                           |                                        |
|-------------------------------------------|----------------------------------------|
| Actuarial Cost Method                     | Entry Age Normal                       |
| Inflation                                 | 2.5%                                   |
| Salary Scale                              | 2.5%                                   |
| Discount Rate                             | 4.29%                                  |
| Retirees share of<br>Benefit-related Cost | See discussion under Benefits Provided |

Healthcare trend rates are not applicable. Only one retiree remains that can be enrolled in the self-funded medical plan. This individual ages out of coverage in the next year; after that, only the stipend will apply for future retirees. Stipends paid to eligible retirees are assumed to remain the same in future years.

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2024.

The mortality assumption is based on Pub-2010 headcount-weighted table with Projection MP-2021.

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

*Changes in Assumptions.* The discount rate changed from 4.13 percent as of the beginning of the measurement period to 4.29 percent as of the measurement date.

#### *Changes in the Total OPEB Liability*

|                                                      | Total OPEB<br>Liability |
|------------------------------------------------------|-------------------------|
| Balance July 1, 2023                                 | \$ 402,883              |
| Changes for the Year:                                |                         |
| Service Cost                                         | \$ 19,889               |
| Interest                                             | 17,457                  |
| Difference between Expected and<br>Actual Experience | (10,137)                |
| Changes in Assumption and Other Inputs               | (6,298)                 |
| Benefit Payments                                     | (159)                   |
| Net Changes                                          | \$ 20,752               |
| Balance June 30, 2024                                | \$ 423,635              |

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2024, the primary government recognized OPEB expense of \$22,749. On June 30, 2024, the primary government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                      | Deferred<br>Outflows<br>of<br>Resources | Deferred<br>Inflows<br>of<br>Resources |
|------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Difference Between Expected and<br>Actual Experience | \$ 17,394                               | \$ 110,757                             |
| Changes of Assumption                                | 43,188                                  | 67,661                                 |
| Total                                                | <u>\$ 60,582</u>                        | <u>\$ 178,418</u>                      |

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

| Year Ending<br>June 30 | Primary<br>Government |
|------------------------|-----------------------|
| 2025                   | \$ (14,597)           |
| 2026                   | (14,597)              |
| 2027                   | (14,567)              |
| 2028                   | (14,597)              |
| 2029                   | (14,913)              |
| Thereafter             | (44,535)              |

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

| <u>Discount Rate</u> | 1%<br>Decrease<br>3.29% | Current<br>Discount<br>Rate<br>4.29% | 1%<br>Increase<br>5.29% |
|----------------------|-------------------------|--------------------------------------|-------------------------|
| Total OPEB Liability | \$ 464,691              | \$ 423,635                           | \$ 386,603              |

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate.* Healthcare trend rates are not applicable since stipends paid to eligible retirees are assumed to remain the same in future years.

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

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

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

The school department's total OPEB liability was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                                           |                                                                                                                                                                                                     |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method                     | Entry Age Normal                                                                                                                                                                                    |
| Inflation                                 | 2.25%                                                                                                                                                                                               |
| Salary Increases                          | Salary increases used in the July 1, 2021<br>TCRS actuarial valuation; 3.44%<br>to 8.72%, including inflation                                                                                       |
| Discount Rate                             | 3.65%                                                                                                                                                                                               |
| Healthcare Cost<br>Trend Rates            | Based on the Getzen Model, with trend<br>starting at 10.31% for pre-65 retirees<br>in the 2023 calendar year, and<br>decreasing annually over a 11-year period<br>to an ultimate trend rate of 4.5% |
| Retirees Share of<br>Benefit Related Cost | Discussed under Benefits Provided                                                                                                                                                                   |

The discount rate was 3.65 percent, based on the daily rate of the Bond Buyer's 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2023, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted employee mortality table for non-disabled pre-retirement mortality projected generationally with MP-2021 from 2010. Post-retirement rates are headcount-weighted below median healthy annuitant and adjusted with a 19 percent load for males and an 18 percent load for females, projected generationally with MP-2021 from 2010. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load, projected generationally from 2018 with MP-2021.

*Changes in Assumptions.* The discount rate changed from 3.54 percent as of the beginning of the measurement period to 3.65 percent as of the measurement date of June 30, 2023. This change in assumption decreased 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 2023 plan year was revised from 8.37 percent to 10.31 percent.

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

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

*Benefits Provided.* The Anderson County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA* 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO, or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. The Anderson County School Department provides \$2,600 per year for eligible retirees for a maximum of five years following retirement or until the retiree is eligible for Medicare. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees’ premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

*Employees Covered by Benefit Terms.* At the measurement date of June 30, 2023, the following employees were covered by the benefit terms:

|                                               |                   |
|-----------------------------------------------|-------------------|
| Inactive Employees or Beneficiaries Currently |                   |
| Receiving Benefits                            | 29                |
| Inactive Employees Entitled to But Not Yet    |                   |
| Receiving Benefits                            | 1                 |
| Active Employees Eligible For Benefits        | 519               |
|                                               |                   |
| Total                                         | <u><u>549</u></u> |

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid \$262,838 to the LEP for OPEB benefits as they came due.



*Changes in the Collective Total OPEB Liability*

|                                                         | Share of Collective Liability                    |                            |                         |
|---------------------------------------------------------|--------------------------------------------------|----------------------------|-------------------------|
|                                                         | Anderson County<br>School Department<br>67.6557% | State of<br>TN<br>32.3443% | Total OPEB<br>Liability |
| Balance July 1, 2022                                    | \$ 6,278,273                                     | \$ 3,070,738               | \$ 9,349,011            |
| Changes for the Year:                                   |                                                  |                            |                         |
| Service Cost                                            | \$ 312,955                                       | \$ 149,615                 | \$ 462,570              |
| Interest                                                | 229,719                                          | 109,822                    | 339,541                 |
| Change of Benefit Terms                                 | 715,013                                          | 341,828                    | 1,056,841               |
| Difference between<br>Expected and Actual<br>Experience | (277,194)                                        | (132,519)                  | (409,713)               |
| Change in Proportion                                    | 46,867                                           | (46,867)                   | 0                       |
| Changes in Assumption<br>and Other Inputs               | 582,547                                          | 278,500                    | 861,047                 |
| Benefit Payments                                        | (300,324)                                        | (143,576)                  | (443,900)               |
| Net Changes                                             | \$ 1,309,583                                     | \$ 556,803                 | \$ 1,866,386            |
| Balance June 30, 2023                                   | \$ 7,587,856                                     | \$ 3,627,541               | \$ 11,215,397           |

The Anderson County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Anderson County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized \$621,283 in revenue for subsidies provided by non-employer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Anderson County School Department's proportionate share of the collective OPEB liability was 67.6557 percent and the State of Tennessee's share was 32.3443 percent.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2024, the school department recognized OPEB expense of \$1,929,168, which includes expenses funded by subsidies provided by the state. On June 30, 2024, 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<br>Outflows<br>of<br>Resources | Deferred<br>Inflows<br>of<br>Resources |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Difference Between Expected and<br>Actual Experience                                                                                                                                               | \$ 269,966                              | \$ 748,091                             |
| Changes of Assumptions                                                                                                                                                                             | 1,656,267                               | 781,112                                |
| Changes in Proportion and Differences<br>Between Amounts Paid as Benefits Came<br>Due and Proportionate Share Amounts<br>Paid by the Employer and Nonemployer<br>Contributors As Benefits Came Due | 193,974                                 | 170,839                                |
| Benefits Paid After the Measurement Date<br>of June 30, 2023                                                                                                                                       | 262,838                                 | 0                                      |
| Total                                                                                                                                                                                              | <u>\$ 2,383,045</u>                     | <u>\$ 1,700,042</u>                    |

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

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

| Year Ending<br>June 30 | School<br>Department |
|------------------------|----------------------|
| 2025                   | \$ 50,198            |
| 2026                   | 50,198               |
| 2027                   | 50,198               |
| 2028                   | 58,505               |
| 2029                   | 81,284               |
| Thereafter             | 129,782              |

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

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

| <u>Discount Rate</u> |          | Current  |          |
|----------------------|----------|----------|----------|
|                      | 1%       | Discount | 1%       |
|                      | Decrease | Rate     | Increase |
|                      | 2.65%    | 3.65%    | 4.65%    |

|                                                                  |              |              |              |
|------------------------------------------------------------------|--------------|--------------|--------------|
| Proportionate Share of the<br>Collective Total OPEB<br>Liability | \$ 8,188,161 | \$ 7,587,856 | \$ 7,018,946 |
|------------------------------------------------------------------|--------------|--------------|--------------|

*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.

| <u>Healthcare Cost Trend Rate</u> |              | Curent        |               |
|-----------------------------------|--------------|---------------|---------------|
|                                   | 1%           | Rates         | 1%            |
|                                   | Decrease     |               | Increase      |
|                                   | 9.31 to 3.5% | 10.31 to 4.5% | 11.31 to 5.5% |

|                                                                  |              |              |              |
|------------------------------------------------------------------|--------------|--------------|--------------|
| Proportionate Share of the<br>Collective Total OPEB<br>Liability | \$ 6,741,022 | \$ 7,587,856 | \$ 8,578,886 |
|------------------------------------------------------------------|--------------|--------------|--------------|

#### ***H. Termination Benefits***

The Anderson County School Department adopted a policy to pay employees for each sick day that they have accumulated at the time of their retirement. The benefit ranges from \$40 to \$85 based on years of service and date of notice of intent to retire. Since payments will be made at the actual time of their retirement, the amount of future payments was not measurable on June 30, 2024. Payments totaling \$242,981 were paid to individuals who retired during the year ended June 30, 2024.

The Anderson County School Department also has a retirement incentive bonus payment plan in accordance with contract provisions. This plan is available to all certified teachers who retire from the school department with at least ten years of service in Anderson County and are between the ages of 55 and 60. Under the terms of the plan, employees with 30 or more years of service shall receive \$100 for each school year of service with the school department. Employees with 20 to 29 years of service shall receive \$50 for each school year of service in the school department. Since payments will be made at the actual time of their retirement, the amount of future payments was not measurable on June 30, 2024. Payments totaling \$26,500 were paid to individuals who retired during the year ended June 30, 2024.

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

Anderson County operates under provisions of the County Financial Management System of 1981. This act provides for a central system of accounting, budgeting, and purchasing for all

county departments. The act also provides for the creation of a finance department operated under the direction of the finance director.

***J. Purchasing Laws***

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by the finance director to serve as the county purchasing agent. The finance director serves as the purchasing agent for Anderson County. All purchase orders are issued by the finance department. The Financial Management Committee established a policy that purchases exceeding \$50,000 for the County Mayor's Office and the Anderson County School Department are to be made on a competitive bid basis. Purchasing procedures for the highway department are also governed by provisions of the Uniform Road Law, Section 54-7-113, *Tennessee Code Annotated*. Competitive bids are also required on highway purchases exceeding \$50,000.

***K. Subsequent Events***

On July 12, 2024, a federal court awarded a judgment against Anderson County and a former elected official in favor of a former employee who claimed the official and the county subjected her to a hostile work environment and quid pro quo sexual harassment during the time she was employed by the county. As discussed in note V.C., Contingent liabilities, Anderson County has reported an estimated liability of \$1,600,000 in the government wide statement of net position related to the case. As of the date of this report, post-trial motions have been filed, as the county plans to appeal this judgment.

On October 21, 2024, Anderson County Commission approved the issuance of rural elementary school bonds not to exceed \$20,000,000 for the purpose of construction of a new elementary school.

**VI. OTHER NOTES – DISCRETELY PRESENTED ANDERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT**

***A. Description of Organization***

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

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

***B. Summary of Significant Accounting Policies***

**1. Basis of Accounting**

The district's financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statements of net position. The

statement of revenues, expenses, and changes in net position present increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

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

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

Investment in capital assets: This category includes capital assets, net of accumulated depreciation. Investment in capital assets on June 30, 2024, has been calculated as follows:

|                                |                          |
|--------------------------------|--------------------------|
| Capital Assets                 | \$ 1,102,030             |
| Less: Accumulated Depreciation | <u>(504,749)</u>         |
| Capital Assets, Net            | <u><u>\$ 597,281</u></u> |

Restricted: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the district pursuant to those stipulations or that expire by the passage of time. The district had restricted net position for pension of \$35,670 as of June 30, 2024.

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

## 2. Operating Revenue

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

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

**3. Accounts Receivable**

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. On June 30, 2024, no allowance for uncollectible accounts was considered necessary.

**4. Capital Assets**

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

**5. Operating Budget**

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

**6. Compensated Absences**

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

**7. Use of Restricted/Unrestricted Net Position**

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

**8. Pension**

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

***C. Cash***

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

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

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee Bank Collateral Pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

All of the district's cash and cash equivalent balances on June 30, 2024, were either insured through the Federal Deposit Insurance Corporation or through the State of Tennessee Bank Collateral Pool.

***D. Risk Management***

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

### E. Capital Assets

Capital assets activity for the year ended June 30, 2024, was as follows:

|                             | Balance<br>7-1-23 | Additions   | Retirements  | Balance<br>6-30-24 |
|-----------------------------|-------------------|-------------|--------------|--------------------|
| Capital Assets Depreciated: |                   |             |              |                    |
| Communications Equipment    | \$ 1,477,088      | \$ 68,178   | \$ (691,633) | \$ 853,633         |
| Furniture and Fixtures      | 81,664            | 10,815      | (53,932)     | 38,547             |
| Vehicle                     | 82,025            | 0           | (19,425)     | 62,600             |
| Leasehold Improvements      | 93,582            | 0           | 0            | 93,582             |
| Other Capital Assets        | 157,018           | 40,000      | (143,350)    | 53,668             |
|                             | \$ 1,891,377      | \$ 118,993  | \$ (908,340) | \$ 1,102,030       |
| Accumulated Depreciation    | (1,266,407)       | (143,779)   | 905,438      | (504,748)          |
| Capital Assets              |                   |             |              |                    |
| Depreciated, Net            | \$ 624,970        | \$ (24,786) | \$ (2,902)   | \$ 597,282         |

### F. Pension Plan

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

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

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



member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

*Employees Covered by Benefit Terms*

At the measurement date of June 30, 2023, the following employees were covered by the benefit terms:

|                                                                  |          |
|------------------------------------------------------------------|----------|
| Inactive employees or beneficiaries currently receiving benefits | 0        |
| Inactive employees entitled to but not yet receiving benefits    | 1        |
| Active employees                                                 | <u>2</u> |
|                                                                  | <u>3</u> |

*Contributions*

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. The district makes employer contributions at the rate set by the TCRS Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2024, the actuarially determined contribution (ADC) for the district was \$1,937 based on a rate of 1.36 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the district's base amount distributions if required contributions are not remitted. The employer's ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

*Net Pension Liability (Asset)*

The district's net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

*Actuarial Assumptions*

The total pension liability as of June 30, 2023, 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%<br>to 3.44% Based on Age, Including<br>Inflation, Averaging 4% |
| Investment Rate of Return | 6.75%, Net of Pension Plan<br>Investment Expenses, Including<br>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, 2023, 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 historical market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class           | Percentage<br>Long-term<br>Expected<br>Real Rate<br>of Return | Percentage<br>Target<br>Allocations |
|-----------------------|---------------------------------------------------------------|-------------------------------------|
| U.S. Equity           | 4.88                                                          | 31                                  |
| Developed Market      |                                                               |                                     |
| International Equity  | 5.37                                                          | 14                                  |
| Emerging Market       |                                                               |                                     |
| International Equity  | 6.09                                                          | 4                                   |
| Private Equity and    |                                                               |                                     |
| Strategic Lending     | 6.57                                                          | 20                                  |
| U.S. Fixed Income     | 1.20                                                          | 20                                  |
| Real Estate           | 4.38                                                          | 10                                  |
| Short-term Securities | 0.00                                                          | 1                                   |
| Total                 |                                                               | 100                                 |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the three factors described above.

### *Discount Rate*

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the district will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Changes in Net Pension Liability (Asset)*

|                                                       | Increase (Decrease)                  |                                          |                                                |
|-------------------------------------------------------|--------------------------------------|------------------------------------------|------------------------------------------------|
|                                                       | Total<br>Pension<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability<br>(Asset)<br>(a)-(b) |
| Changes for the year ended June 30, 2023:             |                                      |                                          |                                                |
| Service Cost                                          | \$ 13,988                            | \$ 0                                     | \$ 13,988                                      |
| Interest                                              | 14,549                               | 0                                        | 14,549                                         |
| Differences between expected and<br>actual experience | 38,376                               | 0                                        | 38,376                                         |
| Contributions-Employer                                | 0                                    | 12,019                                   | (12,019)                                       |
| Contributions-Employees                               | 0                                    | 7,045                                    | (7,045)                                        |
| Net Investment Income                                 | 0                                    | 18,560                                   | (18,560)                                       |
| Administrative Expense                                | 0                                    | (122)                                    | 122                                            |
| Net Changes for the year ended June 30, 2023          | \$ 66,913                            | \$ 37,502                                | \$ 29,411                                      |
| Balance July 1, 2022                                  | 201,559                              | 266,640                                  | (65,081)                                       |
| Balance, June 30, 2023                                | \$ 268,472                           | \$ 304,142                               | \$ (35,670)                                    |

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

The following presents the net pension liability (asset) of the district calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.75 percent) or one percentage-point higher (7.75 percent) than the current rate:

|                               | 1%<br>Decrease<br>5.75% | Current<br>Discount<br>Rate<br>6.75% | 1%<br>Increase<br>7.75% |
|-------------------------------|-------------------------|--------------------------------------|-------------------------|
| Net Pension Liability (Asset) | \$ 14,069               | \$ (35,670)                          | \$ (76,430)             |

*Pension Expense*

For the year ended June 30, 2024, the district recognized pension expense of \$14,753.

*Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended June 30, 2024, the district reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                        | Deferred<br>Outflows<br>of<br>Resources | Deferred<br>Inflows<br>of<br>Resources |
|----------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Difference Between Expected and<br>Actual Experience                                   | \$ 107,798                              | \$ 0                                   |
| Net Difference Between Projected<br>and Actual Earnings on Pension<br>Plan Investments | 2,910                                   | 0                                      |
| Changes in Assumptions                                                                 | 11,994                                  | 0                                      |
| Contributions Subsequent to the<br>Measurement Date of June 30, 2023                   | 1,937                                   | N/A                                    |
| Total                                                                                  | <u>\$ 124,639</u>                       | <u>\$ 0</u>                            |

The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2023,” will be recognized as a reduction (increase) to net pension liability (asset) in the following fiscal period.

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

| Year Ending<br>June 30 | Amount    |
|------------------------|-----------|
| 2025                   | \$ 11,838 |
| 2026                   | 10,998    |
| 2027                   | 8,519     |
| 2028                   | 12,835    |
| 2029                   | 12,820    |
| Thereafter             | 55,700    |

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

#### ***G. Leases***

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

## REQUIRED SUPPLEMENTARY INFORMATION SECTION

**ANDERSON COUNTY, TENNESSEE****Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on  
Participation in the Public Employee Pension Plan of TCRS**

Primary Government

**For the Fiscal Year Ended June 30**

|                                                                        | 2014           | 2015           | 2016          | 2017           | 2018           | 2019           | 2020           | 2021            | 2022           | 2023           |
|------------------------------------------------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>Total Pension Liability</b>                                         |                |                |               |                |                |                |                |                 |                |                |
| Service Cost                                                           | \$ 1,965,886   | \$ 1,881,362   | \$ 1,942,096  | \$ 2,160,412   | \$ 2,198,130   | \$ 2,317,628   | \$ 2,378,528   | \$ 2,360,321    | \$ 2,898,411   | \$ 3,082,911   |
| Interest                                                               | 4,591,169      | 4,800,731      | 4,931,912     | 5,228,786      | 5,416,952      | 5,630,647      | 5,983,010      | 6,255,584       | 6,680,335      | 7,114,512      |
| Differences Between Actual and Expected Experience                     | (736,310)      | (1,866,757)    | 177,297       | (818,071)      | (1,142,753)    | 844,456        | (266,080)      | 283,037         | 1,499,746      | 1,406,901      |
| Changes in Assumptions                                                 | 0              | 0              | 0             | 1,785,979      | 0              | 0              | 0              | 7,965,442       | 0              | 0              |
| Benefit Payments, Including Refunds of Employee Contributions          | (2,877,320)    | (3,006,821)    | (3,247,155)   | (3,375,434)    | (3,415,355)    | (3,873,259)    | (4,113,646)    | (4,521,581)     | (4,915,363)    | (4,746,092)    |
| Net Change in Total Pension Liability                                  | \$ 2,943,425   | \$ 1,808,515   | \$ 3,804,150  | \$ 4,981,672   | \$ 3,056,974   | \$ 4,919,472   | \$ 3,981,812   | \$ 12,342,803   | \$ 6,163,129   | \$ 6,858,232   |
| Total Pension Liability, Beginning                                     | 60,688,368     | 63,631,793     | 65,440,308    | 69,244,458     | 74,226,130     | 77,283,104     | 82,202,576     | 86,184,388      | 98,527,191     | 104,690,320    |
| Total Pension Liability, Ending (a)                                    | \$ 63,631,793  | \$ 65,440,308  | \$ 69,244,458 | \$ 74,226,130  | \$ 77,283,104  | \$ 82,202,576  | \$ 86,184,388  | \$ 98,527,191   | \$ 104,690,320 | \$ 111,548,552 |
| <b>Plan Fiduciary Net Position</b>                                     |                |                |               |                |                |                |                |                 |                |                |
| Contributions - Employer                                               | \$ 1,806,650   | \$ 1,611,660   | \$ 1,718,873  | \$ 1,748,927   | \$ 1,800,808   | \$ 1,879,949   | \$ 1,944,879   | \$ 1,467,022    | \$ 1,215,487   | \$ 1,993,640   |
| Contributions - Employee                                               | 1,112,396      | 1,121,723      | 1,171,606     | 1,199,857      | 1,238,883      | 1,294,738      | 1,332,688      | 1,464,405       | 1,524,423      | 1,697,239      |
| Net Investment Income                                                  | 9,411,066      | 2,027,661      | 1,790,540     | 7,801,377      | 6,322,893      | 6,097,383      | 4,322,657      | 23,265,812      | (4,265,365)    | 7,093,575      |
| Benefit Payments, Including Refunds of Employee Contributions          | (2,877,320)    | (3,006,821)    | (3,247,155)   | (3,375,434)    | (3,415,355)    | (3,873,259)    | (4,113,646)    | (4,521,581)     | (4,915,363)    | (4,746,092)    |
| Administrative Expense                                                 | (28,682)       | (36,172)       | (55,760)      | (62,693)       | (72,486)       | (70,315)       | (69,078)       | (70,678)        | (82,666)       | (85,916)       |
| Other                                                                  | 0              | 0              | 6,006         | 0              | 0              | 0              | 0              | 0               | 0              | 0              |
| Net Change in Plan Fiduciary Net Position                              | \$ 9,424,110   | \$ 1,718,051   | \$ 1,384,110  | \$ 7,312,034   | \$ 5,874,743   | \$ 5,328,496   | \$ 3,417,500   | \$ 21,604,980   | \$ (6,523,484) | \$ 5,952,446   |
| Plan Fiduciary Net Position, Beginning                                 | 56,559,814     | 65,983,924     | 67,701,975    | 69,086,085     | 76,398,119     | 82,272,862     | 87,601,358     | 91,018,858      | 112,623,838    | 106,100,354    |
| Plan Fiduciary Net Position, Ending (b)                                | \$ 65,983,924  | \$ 67,701,975  | \$ 69,086,085 | \$ 76,398,119  | \$ 82,272,862  | \$ 87,601,358  | \$ 91,018,858  | \$ 112,623,838  | \$ 106,100,354 | \$ 112,052,800 |
| Net Pension Liability (Asset), Ending (a - b)                          | \$ (2,352,131) | \$ (2,261,667) | \$ 158,373    | \$ (2,171,989) | \$ (4,989,758) | \$ (5,398,782) | \$ (4,834,470) | \$ (14,096,647) | \$ (1,410,034) | \$ (504,248)   |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 103.70%        | 103.46%        | 99.77%        | 102.93%        | 106.46%        | 106.57%        | 105.61%        | 114.31%         | 101.35%        | 100.45%        |
| Covered Payroll                                                        | \$ 22,113,264  | \$ 23,222,323  | \$ 23,228,009 | \$ 23,634,144  | \$ 24,567,608  | \$ 25,894,943  | \$ 26,605,997  | \$ 28,212,150   | \$ 30,387,168  | \$ 33,227,322  |
| Net Pension Liability (Asset) as a Percentage of Covered Payroll       | (10.64%)       | 9.74%          | (0.68%)       | (9.19%)        | (20.31%)       | (20.85%)       | (18.17%)       | (49.97%)        | (4.64%)        | (1.52%)        |

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

**ANDERSON COUNTY, TENNESSEE****Schedule of Contributions Based on Participation in the Public****Employee Pension Plan of TCRS**

Primary Government

**For the Fiscal Year Ended June 30**

|                                                                               | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|-------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Actuarially Determined Contribution                                           | \$ 1,611,660  | \$ 1,718,873  | \$ 1,748,927  | \$ 1,800,808  | \$ 1,879,949  | \$ 1,854,667  | \$ 1,176,438  | \$ 732,331    | \$ 1,973,704  | \$ 2,133,535  |
| Less: Contributions in Relation to the<br>Actuarially Determined Contribution | (1,611,660)   | (1,718,873)   | (1,748,927)   | (1,800,808)   | (1,879,949)   | (1,944,879)   | (1,467,022)   | (1,215,487)   | (1,993,640)   | (2,155,086)   |
| Contribution Deficiency (Excess)                                              | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ (90,212)   | \$ (290,584)  | \$ (483,156)  | \$ (19,936)   | \$ (21,551)   |
| Covered Payroll                                                               | \$ 21,779,109 | \$ 23,228,009 | \$ 23,634,144 | \$ 24,567,608 | \$ 25,894,943 | \$ 26,605,997 | \$ 28,212,150 | \$ 30,387,168 | \$ 33,227,322 | \$ 35,918,095 |
| Contributions as a Percentage of Covered Payroll                              | 7.4%          | 7.4%          | 7.4%          | 7.33%         | 7.26%         | 7.31%         | 5.20%         | 4.00%         | 6.00%         | 6.00%         |

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

**ANDERSON COUNTY, TENNESSEE****Schedule of Contributions Based on Participation in the Teacher****Retirement Plan of TCRS**

Discretely Presented Anderson County School Department

**For the Fiscal Year Ended June 30**

|                                                                               | 2015       | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022          | 2023          | 2024          |
|-------------------------------------------------------------------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
| Contractually Required Contribution                                           | \$ 18,809  | \$ 69,605    | \$ 143,783   | \$ 199,183   | \$ 122,658   | \$ 154,805   | \$ 181,652   | \$ 226,743    | \$ 391,567    | \$ 455,889    |
| Less: Contributions in Relation to the<br>Contractually Required Contribution | (18,809)   | (69,605)     | (143,783)    | (199,183)    | (122,658)    | (154,805)    | (181,652)    | (226,743)     | (391,567)     | (455,889)     |
| Contribution Deficiency (Excess)                                              | \$ 0       | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0          | \$ 0          | \$ 0          |
| Covered Payroll                                                               | \$ 470,216 | \$ 1,740,114 | \$ 3,594,587 | \$ 4,977,911 | \$ 6,332,602 | \$ 7,520,106 | \$ 9,077,266 | \$ 11,280,739 | \$ 13,643,410 | \$ 15,453,646 |
| Contributions as a Percentage of Covered Payroll                              | 4.00%      | 4.00%        | 4.00%        | 4.00%        | 1.94%        | 2.06%        | 2.00%        | 2.01%         | 2.87%         | 2.95%         |

Note: 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%

2023: Pension - 2.87%, SRT - 1.13%

2024: Pension - 2.95%, SRT - 1.05%



**ANDERSON COUNTY, TENNESSEE****Schedule of Contributions Based on Participation in the Teacher****Legacy Pension Plan of TCRS**

Discretely Presented Anderson County School Department

**For the Fiscal Year Ended June 30**

|                                                                               | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|-------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Contractually Required Contribution                                           | \$ 2,595,924  | \$ 2,514,075  | \$ 2,381,472  | \$ 2,354,613  | \$ 2,595,699  | \$ 2,518,230  | \$ 2,365,316  | \$ 2,348,934  | \$ 1,966,935  | \$ 1,568,981  |
| Less: Contributions in Relation to the<br>Contractually Required Contribution | (2,595,924)   | (2,514,075)   | (2,381,472)   | (2,354,613)   | (2,595,699)   | (2,518,230)   | (2,365,316)   | (2,348,934)   | (1,966,935)   | (1,568,981)   |
| Contribution Deficiency (Excess)                                              | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          |
| Covered Payroll                                                               | \$ 28,715,973 | \$ 27,810,568 | \$ 26,343,699 | \$ 25,933,509 | \$ 24,619,082 | \$ 23,787,793 | \$ 23,016,871 | \$ 22,788,800 | \$ 22,634,450 | \$ 23,039,420 |
| Contributions as a Percentage of Covered Payroll                              | 9.04%         | 9.04%         | 9.04%         | 9.08%         | 10.54%        | 10.59%        | 10.28%        | 10.31%        | 8.69%         | 6.81%         |

**ANDERSON COUNTY, TENNESSEE****Schedule of Proportionate Share of the Net Pension Liability (Asset)****in the Teacher Retirement Plan of TCRS**

Discretely Presented Anderson County School Department

**For the Fiscal Year Ended June 30**

|                                                                                                                     | 2015       | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022          | 2023          |
|---------------------------------------------------------------------------------------------------------------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|
| School Department's Proportion of the Net Pension Liability (Asset)                                                 | 0.226313%  | 0.395477%    | 0.547672%    | 0.569825%    | 0.597482%    | 0.604304%    | 0.623097%    | 0.660579%     | 0.685930%     |
| School Department's Proportionate Share of the Net Pension Liability (Asset)                                        | \$ (9,104) | \$ (41,170)  | \$ (144,495) | \$ (258,432) | \$ (337,271) | \$ (343,633) | \$ (674,946) | \$ (200,106)  | \$ (290,857)  |
| Covered Payroll                                                                                                     | \$ 470,216 | \$ 1,740,114 | \$ 3,594,587 | \$ 4,977,911 | \$ 6,322,602 | \$ 7,520,106 | \$ 9,077,266 | \$ 11,280,739 | \$ 13,643,410 |
| School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | (1.94%)    | (2.37%)      | (4.02%)      | (5.19%)      | (5.33%)      | (4.57%)      | (7.44%)      | (1.77%)       | (2.13%)       |
| 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%      | 104.55%       | 104.97%       |

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

**ANDERSON COUNTY, TENNESSEE****Schedule of Proportionate Share of the Net Pension Liability (Asset)****in the Teacher Legacy Pension Plan of TCRS**

Discretely Presented Anderson County School Department

**For the Fiscal Year Ended June 30**

|                                                                                                                     | 2014          | 2015          | 2016          | 2017          | 2018           | 2019           | 2020           | 2021            | 2022           | 2023           |
|---------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| School Department's Proportion of the Net Pension Liability (Asset)                                                 | 0.757747%     | 0.767088%     | 0.770419%     | 0.745236%     | 0.740556%      | 0.740066%      | 0.711779%      | 0.701710%       | 0.692969%      | 0.697508%      |
| School Department's Proportionate Share of the Net Pension Liability (Asset)                                        | \$ (123,130)  | \$ 314,226    | \$ 4,814,691  | \$ (243,830)  | \$ (2,605,954) | \$ (7,609,211) | \$ (5,427,839) | \$ (30,266,434) | \$ (8,498,611) | \$ (8,223,437) |
| Covered Payroll                                                                                                     | \$ 29,741,510 | \$ 28,715,973 | \$ 27,810,568 | \$ 26,343,699 | \$ 25,933,509  | \$ 24,619,082  | \$ 23,787,793  | \$ 23,016,871   | \$ 22,788,800  | \$ 22,634,450  |
| School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | (0.41%)       | 1.09%         | 17.31%        | (0.93%)       | (10.05%)       | (30.91%)       | (22.82%)       | (131.5%)        | (37.29%)       | (36.33%)       |
| 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%         | 104.42%        | 104.11%        |

**ANDERSON COUNTY, TENNESSEE****Schedule of Changes in the Total OPEB Liability and Related Ratios - Anderson County Plan**

Primary Government

**For the Fiscal Year Ended June 30**

|                                                                | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              | 2024              |
|----------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total OPEB Liability</b>                                    |                   |                   |                   |                   |                   |                   |                   |
| Service Cost                                                   | \$ 18,892         | \$ 19,625         | \$ 24,200         | \$ 29,177         | \$ 29,096         | \$ 18,876         | \$ 19,889         |
| Interest                                                       | 21,263            | 21,106            | 16,903            | 13,793            | 11,789            | 19,604            | 17,457            |
| Differences Between Actual and Expected Experience             | 0                 | (61,877)          | 0                 | 9,992             | 16,794            | (94,675)          | (10,137)          |
| Changes in Assumptions or Other Inputs                         | 0                 | 32,363            | 32,309            | 24,446            | (86,435)          | (2,757)           | (6,298)           |
| Benefit Payments                                               | (40,162)          | (49,716)          | (63,634)          | (62,231)          | (47,886)          | 2,825             | (159)             |
| Net Change in Total OPEB Liability                             | \$ (7)            | \$ (38,499)       | \$ 9,778          | \$ 15,177         | \$ (76,642)       | \$ (56,127)       | \$ 20,752         |
| Total OPEB Liability, Beginning                                | 549,203           | 549,196           | 510,697           | 520,475           | 535,652           | 459,010           | 402,883           |
| Total OPEB Liability, Ending                                   | <u>\$ 549,196</u> | <u>\$ 510,697</u> | <u>\$ 520,475</u> | <u>\$ 535,652</u> | <u>\$ 459,010</u> | <u>\$ 402,883</u> | <u>\$ 423,635</u> |
| Covered Employee Payroll                                       | \$ 11,361,615     | \$ 15,653,637     | \$ 16,514,565     | \$ 16,766,855     | \$ 8,276,351      | \$ 20,867,351     | \$ 21,388,188     |
| Net OPEB Liability as a Percentage of Covered Employee Payroll | 4.84%             | 3.3%              | 3.2%              | 3.2%              | 5.5%              | 1.9%              | 1.98%             |

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

Note 2: Changes in assumptions.

(a) The following are the discount rates used in each period:

|      |       |
|------|-------|
| 2017 | 4.00% |
| 2018 | 3.88% |
| 2019 | 3.36% |
| 2020 | 2.66% |
| 2021 | 2.18% |
| 2022 | 4.09% |
| 2023 | 4.13% |
| 2024 | 4.29% |

(b) The assumed initial trend rate applicable to the 2020 plan year was updated from a flat 5% to an immediate rate of 7.5%, decreasing 0.5% per year to an ultimate rate of 4.5%.

(c) In 2021, base mortality rates were updated from the RPH-2014 tables (adjusted to 2006) to Pub-2010 General tables.

(d) In 2022, the mortality improvement scale was updated from Scale MP-2020 to Scale MP-2021.

(e) Beginning 2023, healthcare trend rates are no longer applicable since stipend rates are assumed to remain the same in future years and retirees are no longer eligible to remain on the county insurance plan.

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

**ANDERSON COUNTY, TENNESSEE****Schedule of Changes in the Total OPEB Liability and Related Ratios - Local Education Plan**

Discretely Presented Anderson County School Department

**For the Fiscal Year Ended June 30**

|                                                                                 | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          |
|---------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Total OPEB Liability</b>                                                     |               |               |               |               |               |               |               |
| Service Cost                                                                    | \$ 401,367    | \$ 371,985    | \$ 333,743    | \$ 323,997    | \$ 411,552    | \$ 591,742    | \$ 462,570    |
| Interest                                                                        | 218,903       | 256,470       | 225,172       | 231,951       | 164,884       | 226,208       | 339,541       |
| Changes of Benefit Terms                                                        | 0             | 0             | 0             | 0             | 1,017,389     | 0             | 1,056,841     |
| Differences Between Actual and Expected Experience                              | 0             | (1,210,835)   | 825,344       | (200,651)     | (22,613)      | (96,492)      | (409,713)     |
| Changes in Assumptions or Other Inputs                                          | (325,616)     | 174,346       | (532,368)     | 800,314       | 1,685,654     | (1,016,895)   | 861,047       |
| Benefit Payments                                                                | (543,331)     | (572,144)     | (507,831)     | (399,238)     | (380,707)     | (470,270)     | (443,900)     |
| Net Change in Total OPEB Liability                                              | \$ (248,677)  | \$ (980,178)  | \$ 344,060    | \$ 756,373    | \$ 2,876,159  | \$ (765,707)  | \$ 1,866,386  |
| Total OPEB Liability, Beginning                                                 | 7,366,981     | 7,118,304     | 6,138,126     | 6,482,186     | 7,238,559     | 10,114,718    | 9,349,011     |
| Total OPEB Liability, Ending                                                    | \$ 7,118,304  | \$ 6,138,126  | \$ 6,482,186  | \$ 7,238,559  | \$ 10,114,718 | \$ 9,349,011  | \$ 11,215,397 |
| Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability | \$ 2,417,177  | \$ 2,029,749  | \$ 2,262,140  | \$ 2,368,196  | \$ 3,165,117  | \$ 3,070,738  | \$ 3,627,541  |
| Employer Proportionate Share of the Total OPEB Liability                        | 4,701,127     | 4,108,377     | 4,220,046     | 4,870,363     | 6,949,601     | 6,278,273     | 7,587,856     |
| Covered Employee Payroll                                                        | \$ 39,854,303 | \$ 41,291,868 | \$ 41,978,500 | \$ 42,120,534 | \$ 43,414,691 | \$ 46,699,792 | \$ 51,171,917 |
| Total OPEB Liability as a Percentage of Covered Employee Payroll                | 11.80%        | 9.95%         | 10.05%        | 11.56%        | 16.01%        | 13.44%        | 14.83%        |

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% |
| 2022 | 3.54% |
| 2023 | 3.65% |

(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%

For the 2023 plan year - from 7.36% to 8.37%

For the 2024 plan year - from 8.37% to 10.31%

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

**ANDERSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2024**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

Valuation Date: Actuarially determined contribution rates for fiscal year 2024 were calculated based on the June 30, 2022, 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                     | 2.25%                                                                                                |
| 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 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     | 2.125%                                                                                               |

*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. 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

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*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.*

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

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

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

**Other General Government Fund** – The Other General Government Fund is used to account for transactions of the Anderson County television station.

**Other Special Revenue Fund** – The Other Special Revenue Fund is used to account for transactions of the Anderson County Tourism Board.

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



## DEBT SERVICE FUNDS

---

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

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

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

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

## CAPITAL PROJECTS FUNDS

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

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

**ANDERSON COUNTY, TENNESSEE**  
**Combining Balance Sheet**  
Nonmajor Governmental Funds  
**June 30, 2024**

|                                            | Special Revenue Funds |                                |                   |                                        |                             |
|--------------------------------------------|-----------------------|--------------------------------|-------------------|----------------------------------------|-----------------------------|
|                                            | Public<br>Library     | Solid<br>Waste /<br>Sanitation | Drug<br>Control   | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue |
| <b>ASSETS</b>                              |                       |                                |                   |                                        |                             |
| Cash                                       | \$ 737                | \$ 0                           | \$ 0              | \$ 0                                   | \$ 0                        |
| Equity in Pooled Cash and Investments      | 381,393               | 762,893                        | 177,045           | 59,147                                 | 991,204                     |
| Accounts Receivable                        | 924                   | 169,337                        | 5,100             | 30,750                                 | 58,908                      |
| Due from Other Funds                       | 7,697                 | 24,980                         | 3,567             | 1,194                                  | 18,711                      |
| Property Taxes Receivable                  | 453,331               | 1,503,618                      | 0                 | 0                                      | 0                           |
| Allowance for Uncollectible Property Taxes | (9,132)               | (27,545)                       | 0                 | 0                                      | 0                           |
| Total Assets                               | <u>\$ 834,950</u>     | <u>\$ 2,433,283</u>            | <u>\$ 185,712</u> | <u>\$ 91,091</u>                       | <u>\$ 1,068,823</u>         |
| <b>LIABILITIES</b>                         |                       |                                |                   |                                        |                             |
| Accounts Payable                           | \$ 8,704              | \$ 144,375                     | \$ 581            | \$ 19,613                              | \$ 46,160                   |
| Accrued Payroll                            | 11,475                | 3,342                          | 0                 | 2,140                                  | 2,696                       |
| Payroll Deductions Payable                 | 441                   | 238                            | 0                 | 84                                     | 148                         |
| Due to Other Funds                         | 16                    | 1,203                          | 3,000             | 52                                     | 1,400                       |
| Due to Component Units                     | 0                     | 0                              | 0                 | 0                                      | 0                           |
| Total Liabilities                          | <u>\$ 20,636</u>      | <u>\$ 149,158</u>              | <u>\$ 3,581</u>   | <u>\$ 21,889</u>                       | <u>\$ 50,404</u>            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                       |                                |                   |                                        |                             |
| Deferred Current Property Taxes            | \$ 428,301            | \$ 1,432,383                   | \$ 0              | \$ 0                                   | \$ 0                        |
| Deferred Delinquent Property Taxes         | 14,679                | 40,340                         | 0                 | 0                                      | 0                           |
| Total Deferred Inflows of Resources        | <u>\$ 442,980</u>     | <u>\$ 1,472,723</u>            | <u>\$ 0</u>       | <u>\$ 0</u>                            | <u>\$ 0</u>                 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Combining Balance Sheet**

Nonmajor Governmental Funds (Cont.)

|                                                                     | <b>Special Revenue Funds</b> |                                |                   |                                        |                             |
|---------------------------------------------------------------------|------------------------------|--------------------------------|-------------------|----------------------------------------|-----------------------------|
|                                                                     | Public<br>Library            | Solid<br>Waste /<br>Sanitation | Drug<br>Control   | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue |
| <b>FUND BALANCES</b>                                                |                              |                                |                   |                                        |                             |
| Restricted:                                                         |                              |                                |                   |                                        |                             |
| Restricted for Public Safety                                        | \$ 0                         | \$ 0                           | \$ 173,377        | \$ 0                                   | \$ 0                        |
| Restricted for Public Health and Welfare                            | 0                            | 809,581                        | 0                 | 0                                      | 0                           |
| Restricted for Social, Cultural, and Recreational Services          | 371,334                      | 0                              | 0                 | 0                                      | 993,427                     |
| Restricted for Capital Outlay                                       | 0                            | 0                              | 0                 | 0                                      | 0                           |
| Restricted for Debt Service                                         | 0                            | 0                              | 0                 | 0                                      | 0                           |
| Committed:                                                          |                              |                                |                   |                                        |                             |
| Committed for Public Safety                                         | 0                            | 0                              | 8,754             | 0                                      | 0                           |
| Committed for Public Health and Welfare                             | 0                            | 1,821                          | 0                 | 0                                      | 0                           |
| Committed for Social, Cultural, and Recreational Services           | 0                            | 0                              | 0                 | 69,202                                 | 24,992                      |
| Committed for Debt Service                                          | 0                            | 0                              | 0                 | 0                                      | 0                           |
| Total Fund Balances                                                 | <u>\$ 371,334</u>            | <u>\$ 811,402</u>              | <u>\$ 182,131</u> | <u>\$ 69,202</u>                       | <u>\$ 1,018,419</u>         |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 834,950</u>            | <u>\$ 2,433,283</u>            | <u>\$ 185,712</u> | <u>\$ 91,091</u>                       | <u>\$ 1,068,823</u>         |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Combining Balance Sheet**

Nonmajor Governmental Funds (Cont.)

|                                            | <b>Special Revenue Funds<br/>(Cont.)</b>   |              | <b>Debt Service Funds</b>  |                          |                              |              |
|--------------------------------------------|--------------------------------------------|--------------|----------------------------|--------------------------|------------------------------|--------------|
|                                            | Constitu -<br>tional<br>Officers -<br>Fees | Total        | General<br>Debt<br>Service | Rural<br>Debt<br>Service | Education<br>Debt<br>Service | Total        |
| <b>ASSETS</b>                              |                                            |              |                            |                          |                              |              |
| Cash                                       | \$ 14,723                                  | \$ 15,460    | \$ 0                       | \$ 0                     | \$ 0                         | \$ 0         |
| Equity in Pooled Cash and Investments      | 0                                          | 2,371,682    | 1,576,314                  | 1,160,996                | 253,066                      | 2,990,376    |
| Accounts Receivable                        | 8,072                                      | 273,091      | 84,892                     | 0                        | 0                            | 84,892       |
| Due from Other Funds                       | 0                                          | 56,149       | 0                          | 23,430                   | 5,107                        | 28,537       |
| Property Taxes Receivable                  | 0                                          | 1,956,949    | 1,940,495                  | 225,058                  | 1,849,561                    | 4,015,114    |
| Allowance for Uncollectible Property Taxes | 0                                          | (36,677)     | (35,549)                   | (4,063)                  | (34,198)                     | (73,810)     |
| Total Assets                               | \$ 22,795                                  | \$ 4,636,654 | \$ 3,566,152               | \$ 1,405,421             | \$ 2,073,536                 | \$ 7,045,109 |
| <b>LIABILITIES</b>                         |                                            |              |                            |                          |                              |              |
| Accounts Payable                           | \$ 0                                       | \$ 219,433   | \$ 0                       | \$ 0                     | \$ 0                         | \$ 0         |
| Accrued Payroll                            | 0                                          | 19,653       | 0                          | 0                        | 0                            | 0            |
| Payroll Deductions Payable                 | 0                                          | 911          | 0                          | 0                        | 0                            | 0            |
| Due to Other Funds                         | 22,795                                     | 28,466       | 578,410                    | 0                        | 0                            | 578,410      |
| Due to Component Units                     | 0                                          | 0            | 238,302                    | 0                        | 0                            | 238,302      |
| Total Liabilities                          | \$ 22,795                                  | \$ 268,463   | \$ 816,712                 | \$ 0                     | \$ 0                         | \$ 816,712   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                                            |              |                            |                          |                              |              |
| Deferred Current Property Taxes            | \$ 0                                       | \$ 1,860,684 | \$ 1,848,562               | \$ 213,898               | \$ 1,771,595                 | \$ 3,834,055 |
| Deferred Delinquent Property Taxes         | 0                                          | 55,019       | 52,061                     | 6,388                    | 39,259                       | 97,708       |
| Total Deferred Inflows of Resources        | \$ 0                                       | \$ 1,915,703 | \$ 1,900,623               | \$ 220,286               | \$ 1,810,854                 | \$ 3,931,763 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Combining Balance Sheet**

Nonmajor Governmental Funds (Cont.)

|                                                                     | <b>Special Revenue Funds</b> |              | <b>Debt Service Funds</b> |              |              |              |
|---------------------------------------------------------------------|------------------------------|--------------|---------------------------|--------------|--------------|--------------|
|                                                                     | <b>(Cont.)</b>               |              |                           |              |              |              |
|                                                                     | Constitu -                   |              | General                   | Rural        | Education    |              |
|                                                                     | tional                       |              | Debt                      | Debt         | Debt         |              |
|                                                                     | Officers -                   |              | Service                   | Service      | Service      |              |
| <b>FUND BALANCES</b>                                                | Fees                         | Total        |                           |              |              | Total        |
| Restricted:                                                         |                              |              |                           |              |              |              |
| Restricted for Public Safety                                        | \$ 0                         | \$ 173,377   | \$ 0                      | \$ 0         | \$ 0         | \$ 0         |
| Restricted for Public Health and Welfare                            | 0                            | 809,581      | 0                         | 0            | 0            | 0            |
| Restricted for Social, Cultural, and Recreational Services          | 0                            | 1,364,761    | 0                         | 0            | 0            | 0            |
| Restricted for Capital Outlay                                       | 0                            | 0            | 0                         | 0            | 0            | 0            |
| Restricted for Debt Service                                         | 0                            | 0            | 353,387                   | 1,159,806    | 129,938      | 1,643,131    |
| Committed:                                                          |                              |              |                           |              |              |              |
| Committed for Public Safety                                         | 0                            | 8,754        | 0                         | 0            | 0            | 0            |
| Committed for Public Health and Welfare                             | 0                            | 1,821        | 0                         | 0            | 0            | 0            |
| Committed for Social, Cultural, and Recreational Services           | 0                            | 94,194       | 0                         | 0            | 0            | 0            |
| Committed for Debt Service                                          | 0                            | 0            | 495,430                   | 25,329       | 132,744      | 653,503      |
| Total Fund Balances                                                 | \$ 0                         | \$ 2,452,488 | \$ 848,817                | \$ 1,185,135 | \$ 262,682   | \$ 2,296,634 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 22,795                    | \$ 4,636,654 | \$ 3,566,152              | \$ 1,405,421 | \$ 2,073,536 | \$ 7,045,109 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Combining Balance Sheet**  
Nonmajor Governmental Funds (Cont.)

|                                            | <b>Capital<br/>Projects Fund</b> |           | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |            |
|--------------------------------------------|----------------------------------|-----------|------------------------------------------------------|------------|
|                                            | General<br>Capital<br>Projects   |           |                                                      |            |
| <b>ASSETS</b>                              |                                  |           |                                                      |            |
| Cash                                       | \$                               | 0         | \$                                                   | 15,460     |
| Equity in Pooled Cash and Investments      |                                  | 663,802   |                                                      | 6,025,860  |
| Accounts Receivable                        |                                  | 0         |                                                      | 357,983    |
| Due from Other Funds                       |                                  | 0         |                                                      | 84,686     |
| Property Taxes Receivable                  |                                  | 451,721   |                                                      | 6,423,784  |
| Allowance for Uncollectible Property Taxes |                                  | (8,275)   |                                                      | (118,762)  |
| Total Assets                               | \$                               | 1,107,248 | \$                                                   | 12,789,011 |
| <b>LIABILITIES</b>                         |                                  |           |                                                      |            |
| Accounts Payable                           | \$                               | 15,660    | \$                                                   | 235,093    |
| Accrued Payroll                            |                                  | 0         |                                                      | 19,653     |
| Payroll Deductions Payable                 |                                  | 0         |                                                      | 911        |
| Due to Other Funds                         |                                  | 0         |                                                      | 606,876    |
| Due to Component Units                     |                                  | 0         |                                                      | 238,302    |
| Total Liabilities                          | \$                               | 15,660    | \$                                                   | 1,100,835  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                                  |           |                                                      |            |
| Deferred Current Property Taxes            | \$                               | 430,321   | \$                                                   | 6,125,060  |
| Deferred Delinquent Property Taxes         |                                  | 12,119    |                                                      | 164,846    |
| Total Deferred Inflows of Resources        | \$                               | 442,440   | \$                                                   | 6,289,906  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Combining Balance Sheet**

Nonmajor Governmental Funds (Cont.)

|                                                                     | <b>Capital<br/>Projects Fund</b> |           | <b>Total</b> |            |
|---------------------------------------------------------------------|----------------------------------|-----------|--------------|------------|
|                                                                     |                                  |           |              |            |
|                                                                     | General                          |           | Nonmajor     |            |
|                                                                     | Capital                          |           | Governmental |            |
|                                                                     | Projects                         |           | Funds        |            |
| <b>FUND BALANCES</b>                                                |                                  |           |              |            |
| Restricted:                                                         |                                  |           |              |            |
| Restricted for Public Safety                                        | \$                               | 0         | \$           | 173,377    |
| Restricted for Public Health and Welfare                            |                                  | 0         |              | 809,581    |
| Restricted for Social, Cultural, and Recreational Services          |                                  | 0         |              | 1,364,761  |
| Restricted for Capital Outlay                                       |                                  | 649,148   |              | 649,148    |
| Restricted for Debt Service                                         |                                  | 0         |              | 1,643,131  |
| Committed:                                                          |                                  |           |              |            |
| Committed for Public Safety                                         |                                  | 0         |              | 8,754      |
| Committed for Public Health and Welfare                             |                                  | 0         |              | 1,821      |
| Committed for Social, Cultural, and Recreational Services           |                                  | 0         |              | 94,194     |
| Committed for Debt Service                                          |                                  | 0         |              | 653,503    |
| Total Fund Balances                                                 | \$                               | 649,148   | \$           | 5,398,270  |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$                               | 1,107,248 | \$           | 12,789,011 |

**ANDERSON COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
Nonmajor Governmental Funds  
**For the Year Ended June 30, 2024**

|                                             | Special Revenue Funds |                                |                  |                                        |                             |
|---------------------------------------------|-----------------------|--------------------------------|------------------|----------------------------------------|-----------------------------|
|                                             | Public<br>Library     | Solid<br>Waste /<br>Sanitation | Drug<br>Control  | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue |
| <b>Revenues</b>                             |                       |                                |                  |                                        |                             |
| Local Taxes                                 | \$ 519,837            | \$ 1,428,220                   | \$ 0             | \$ 0                                   | \$ 658,053                  |
| Licenses and Permits                        | 0                     | 0                              | 0                | 131,679                                | 0                           |
| Fines, Forfeitures, and Penalties           | 0                     | 0                              | 33,214           | 0                                      | 0                           |
| Charges for Current Services                | 13,955                | 871,118                        | 0                | 37,000                                 | 0                           |
| Other Local Revenues                        | 8,361                 | 28,691                         | 8,747            | 1,366                                  | 19,287                      |
| State of Tennessee                          | 0                     | 22,766                         | 0                | 0                                      | 30,000                      |
| Federal Government                          | 3,742                 | 0                              | 0                | 0                                      | 84,401                      |
| Other Governments and Citizens Groups       | 133,315               | 0                              | 0                | 0                                      | 0                           |
| Total Revenues                              | <u>\$ 679,210</u>     | <u>\$ 2,350,795</u>            | <u>\$ 41,961</u> | <u>\$ 170,045</u>                      | <u>\$ 791,741</u>           |
| <b>Expenditures</b>                         |                       |                                |                  |                                        |                             |
| Current:                                    |                       |                                |                  |                                        |                             |
| Finance                                     | \$ 0                  | \$ 0                           | \$ 0             | \$ 0                                   | \$ 0                        |
| Administration of Justice                   | 0                     | 0                              | 0                | 0                                      | 0                           |
| Public Safety                               | 0                     | 0                              | 13,558           | 0                                      | 0                           |
| Public Health and Welfare                   | 0                     | 2,027,235                      | 0                | 0                                      | 0                           |
| Social, Cultural, and Recreational Services | 662,868               | 0                              | 0                | 176,160                                | 0                           |
| Other Operations                            | 0                     | 0                              | 0                | 0                                      | 833,057                     |
| Debt Service:                               |                       |                                |                  |                                        |                             |
| Principal on Debt                           | 0                     | 0                              | 0                | 0                                      | 0                           |
| Interest on Debt                            | 0                     | 0                              | 0                | 0                                      | 0                           |
| Other Debt Service                          | 0                     | 0                              | 0                | 0                                      | 0                           |
| Capital Projects                            | 0                     | 0                              | 0                | 0                                      | 0                           |
| Total Expenditures                          | <u>\$ 662,868</u>     | <u>\$ 2,027,235</u>            | <u>\$ 13,558</u> | <u>\$ 176,160</u>                      | <u>\$ 833,057</u>           |

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
Nonmajor Governmental Funds (Cont.)

|                                                      | Special Revenue Funds |                                |                 |                                        |                             |
|------------------------------------------------------|-----------------------|--------------------------------|-----------------|----------------------------------------|-----------------------------|
|                                                      | Public<br>Library     | Solid<br>Waste /<br>Sanitation | Drug<br>Control | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue |
| Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 16,342             | \$ 323,560                     | \$ 28,403       | \$ (6,115)                             | \$ (41,316)                 |
| <b>Other Financing Sources (Uses)</b>                |                       |                                |                 |                                        |                             |
| Proceeds from Sale of Capital Assets                 | \$ 0                  | \$ 0                           | \$ 0            | \$ 0                                   | \$ 311,877                  |
| Transfers In                                         | 0                     | 0                              | 0               | 0                                      | 0                           |
| Transfers Out                                        | (10,930)              | (9,011)                        | 0               | (12)                                   | 0                           |
| Total Other Financing Sources (Uses)                 | \$ (10,930)           | \$ (9,011)                     | \$ 0            | \$ (12)                                | \$ 311,877                  |
| Net Change in Fund Balances                          | \$ 5,412              | \$ 314,549                     | \$ 28,403       | \$ (6,127)                             | \$ 270,561                  |
| Fund Balance, July 1, 2023                           | 365,922               | 496,853                        | 153,728         | 75,329                                 | 747,858                     |
| Fund Balance, June 30, 2024                          | \$ 371,334            | \$ 811,402                     | \$ 182,131      | \$ 69,202                              | \$ 1,018,419                |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
Nonmajor Governmental Funds (Cont.)

|                                             | <b>Special Revenue Funds</b>               |              | <b>Debt Service Funds</b>  |                          |                              |              |
|---------------------------------------------|--------------------------------------------|--------------|----------------------------|--------------------------|------------------------------|--------------|
|                                             | <b>(Cont.)</b>                             |              |                            |                          |                              |              |
|                                             | Constitu -<br>tional<br>Officers -<br>Fees | Total        | General<br>Debt<br>Service | Rural<br>Debt<br>Service | Education<br>Debt<br>Service | Total        |
| <b>Revenues</b>                             |                                            |              |                            |                          |                              |              |
| Local Taxes                                 | \$ 0                                       | \$ 2,606,110 | \$ 1,915,276               | \$ 209,819               | \$ 1,804,914                 | \$ 3,930,009 |
| Licenses and Permits                        | 0                                          | 131,679      | 0                          | 0                        | 0                            | 0            |
| Fines, Forfeitures, and Penalties           | 0                                          | 33,214       | 0                          | 0                        | 0                            | 0            |
| Charges for Current Services                | 3,910                                      | 925,983      | 0                          | 0                        | 0                            | 0            |
| Other Local Revenues                        | 0                                          | 66,452       | 31,730                     | 23,430                   | 5,107                        | 60,267       |
| State of Tennessee                          | 0                                          | 52,766       | 0                          | 0                        | 0                            | 0            |
| Federal Government                          | 0                                          | 88,143       | 0                          | 0                        | 0                            | 0            |
| Other Governments and Citizens Groups       | 0                                          | 133,315      | 0                          | 2,464,725                | 100,000                      | 2,564,725    |
| Total Revenues                              | \$ 3,910                                   | \$ 4,037,662 | \$ 1,947,006               | \$ 2,697,974             | \$ 1,910,021                 | \$ 6,555,001 |
| <b>Expenditures</b>                         |                                            |              |                            |                          |                              |              |
| Current:                                    |                                            |              |                            |                          |                              |              |
| Finance                                     | \$ 79                                      | \$ 79        | \$ 0                       | \$ 0                     | \$ 0                         | \$ 0         |
| Administration of Justice                   | 3,559                                      | 3,559        | 0                          | 0                        | 0                            | 0            |
| Public Safety                               | 272                                        | 13,830       | 0                          | 0                        | 0                            | 0            |
| Public Health and Welfare                   | 0                                          | 2,027,235    | 0                          | 0                        | 0                            | 0            |
| Social, Cultural, and Recreational Services | 0                                          | 839,028      | 0                          | 0                        | 0                            | 0            |
| Other Operations                            | 0                                          | 833,057      | 0                          | 0                        | 0                            | 0            |
| Debt Service:                               |                                            |              |                            |                          |                              |              |
| Principal on Debt                           | 0                                          | 0            | 1,075,000                  | 1,362,465                | 1,280,000                    | 3,717,465    |
| Interest on Debt                            | 0                                          | 0            | 660,609                    | 432,773                  | 601,631                      | 1,695,013    |
| Other Debt Service                          | 0                                          | 0            | 49,520                     | 5,705                    | 37,762                       | 92,987       |
| Capital Projects                            | 0                                          | 0            | 0                          | 0                        | 0                            | 0            |
| Total Expenditures                          | \$ 3,910                                   | \$ 3,716,788 | \$ 1,785,129               | \$ 1,800,943             | \$ 1,919,393                 | \$ 5,505,465 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
 Nonmajor Governmental Funds (Cont.)

|                                                      | <b>Special Revenue Funds</b>               |              | <b>Debt Service Funds</b>  |                          |                              |              |
|------------------------------------------------------|--------------------------------------------|--------------|----------------------------|--------------------------|------------------------------|--------------|
|                                                      | <b>(Cont.)</b>                             |              |                            |                          |                              |              |
|                                                      | Constitu -<br>tional<br>Officers -<br>Fees | Total        | General<br>Debt<br>Service | Rural<br>Debt<br>Service | Education<br>Debt<br>Service | Total        |
| Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 0                                       | \$ 320,874   | \$ 161,877                 | \$ 897,031               | \$ (9,372)                   | \$ 1,049,536 |
| <b>Other Financing Sources (Uses)</b>                |                                            |              |                            |                          |                              |              |
| Proceeds from Sale of Capital Assets                 | \$ 0                                       | \$ 311,877   | \$ 0                       | \$ 0                     | \$ 0                         | \$ 0         |
| Transfers In                                         | 0                                          | 0            | 0                          | 0                        | 0                            | 0            |
| Transfers Out                                        | 0                                          | (19,953)     | 0                          | 0                        | 0                            | 0            |
| Total Other Financing Sources (Uses)                 | \$ 0                                       | \$ 291,924   | \$ 0                       | \$ 0                     | \$ 0                         | \$ 0         |
| Net Change in Fund Balances                          | \$ 0                                       | \$ 612,798   | \$ 161,877                 | \$ 897,031               | \$ (9,372)                   | \$ 1,049,536 |
| Fund Balance, July 1, 2023                           | 0                                          | 1,839,690    | 686,940                    | 288,104                  | 272,054                      | 1,247,098    |
| Fund Balance, June 30, 2024                          | \$ 0                                       | \$ 2,452,488 | \$ 848,817                 | \$ 1,185,135             | \$ 262,682                   | \$ 2,296,634 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
Nonmajor Governmental Funds (Cont.)

|                                             | <b><u>Capital</u></b>       |           | <b>Total</b>      |  |
|---------------------------------------------|-----------------------------|-----------|-------------------|--|
|                                             | <b><u>Projects Fund</u></b> |           | <b>Nonmajor</b>   |  |
|                                             | General                     |           | Governmental      |  |
|                                             | Capital                     |           | Funds             |  |
|                                             | Projects                    |           |                   |  |
| <hr/>                                       |                             |           |                   |  |
| <b>Revenues</b>                             |                             |           |                   |  |
| Local Taxes                                 | \$ 429,220                  | \$        | 6,965,339         |  |
| Licenses and Permits                        | 0                           |           | 131,679           |  |
| Fines, Forfeitures, and Penalties           | 0                           |           | 33,214            |  |
| Charges for Current Services                | 0                           |           | 925,983           |  |
| Other Local Revenues                        | 0                           |           | 126,719           |  |
| State of Tennessee                          | 0                           |           | 52,766            |  |
| Federal Government                          | 679,895                     |           | 768,038           |  |
| Other Governments and Citizens Groups       | 0                           |           | 2,698,040         |  |
| Total Revenues                              | <u>\$ 1,109,115</u>         | <u>\$</u> | <u>11,701,778</u> |  |
| <hr/>                                       |                             |           |                   |  |
| <b>Expenditures</b>                         |                             |           |                   |  |
| Current:                                    |                             |           |                   |  |
| Finance                                     | \$ 0                        | \$        | 79                |  |
| Administration of Justice                   | 0                           |           | 3,559             |  |
| Public Safety                               | 0                           |           | 13,830            |  |
| Public Health and Welfare                   | 0                           |           | 2,027,235         |  |
| Social, Cultural, and Recreational Services | 0                           |           | 839,028           |  |
| Other Operations                            | 0                           |           | 833,057           |  |
| Debt Service:                               |                             |           |                   |  |
| Principal on Debt                           | 0                           |           | 3,717,465         |  |
| Interest on Debt                            | 0                           |           | 1,695,013         |  |
| Other Debt Service                          | 0                           |           | 92,987            |  |
| Capital Projects                            | 976,427                     |           | 976,427           |  |
| Total Expenditures                          | <u>\$ 976,427</u>           | <u>\$</u> | <u>10,198,680</u> |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
 Nonmajor Governmental Funds (Cont.)

|                                       | <b><u>Capital<br/>Projects Fund</u></b> |         | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |           |
|---------------------------------------|-----------------------------------------|---------|------------------------------------------------------|-----------|
|                                       | General                                 |         |                                                      |           |
|                                       | Capital                                 |         |                                                      |           |
|                                       | Projects                                |         |                                                      |           |
| Excess (Deficiency) of Revenues       |                                         |         |                                                      |           |
| Over Expenditures                     | \$                                      | 132,688 | \$                                                   | 1,503,098 |
| <b>Other Financing Sources (Uses)</b> |                                         |         |                                                      |           |
| Proceeds from Sale of Capital Assets  | \$                                      | 0       | \$                                                   | 311,877   |
| Transfers In                          |                                         | 67,990  |                                                      | 67,990    |
| Transfers Out                         |                                         | 0       |                                                      | (19,953)  |
| Total Other Financing Sources (Uses)  | \$                                      | 67,990  | \$                                                   | 359,914   |
| Net Change in Fund Balances           | \$                                      | 200,678 | \$                                                   | 1,863,012 |
| Fund Balance, July 1, 2023            |                                         | 448,470 |                                                      | 3,535,258 |
| Fund Balance, June 30, 2024           | \$                                      | 649,148 | \$                                                   | 5,398,270 |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
Public Library Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual                   | Budgeted Amounts         |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                          | Original                 | Final                    |                                                              |
| <b>Revenues</b>                                      |                          |                          |                          |                                                              |
| Local Taxes                                          | \$ 519,837               | \$ 526,484               | \$ 526,484               | \$ (6,647)                                                   |
| Charges for Current Services                         | 13,955                   | 21,300                   | 21,300                   | (7,345)                                                      |
| Other Local Revenues                                 | 8,361                    | 600                      | 600                      | 7,761                                                        |
| Federal Government                                   | 3,742                    | 0                        | 4,398                    | (656)                                                        |
| Other Governments and Citizens Groups                | 133,315                  | 130,311                  | 130,311                  | 3,004                                                        |
| Total Revenues                                       | <u>\$ 679,210</u>        | <u>\$ 678,695</u>        | <u>\$ 683,093</u>        | <u>\$ (3,883)</u>                                            |
| <b>Expenditures</b>                                  |                          |                          |                          |                                                              |
| Social, Cultural, and Recreational Services          |                          |                          |                          |                                                              |
| Libraries                                            | \$ 662,868               | \$ 690,402               | \$ 706,210               | \$ 43,342                                                    |
| Total Expenditures                                   | <u>\$ 662,868</u>        | <u>\$ 690,402</u>        | <u>\$ 706,210</u>        | <u>\$ 43,342</u>                                             |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 16,342</u>         | <u>\$ (11,707)</u>       | <u>\$ (23,117)</u>       | <u>\$ 39,459</u>                                             |
| <b>Other Financing Sources (Uses)</b>                |                          |                          |                          |                                                              |
| Transfers Out                                        | \$ (10,930)              | 0                        | \$ (10,930)              | 0                                                            |
| Total Other Financing Sources                        | <u>\$ (10,930)</u>       | <u>0</u>                 | <u>\$ (10,930)</u>       | <u>0</u>                                                     |
| Net Change in Fund Balance                           | \$ 5,412                 | \$ (11,707)              | \$ (34,047)              | \$ 39,459                                                    |
| Fund Balance, July 1, 2023                           | <u>365,922</u>           | <u>375,000</u>           | <u>375,000</u>           | <u>(9,078)</u>                                               |
| Fund Balance, June 30, 2024                          | <u><u>\$ 371,334</u></u> | <u><u>\$ 363,293</u></u> | <u><u>\$ 340,953</u></u> | <u><u>\$ 30,381</u></u>                                      |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
Solid Waste/Sanitation Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual                   | Budgeted Amounts         |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                          | Original                 | Final                    |                                                              |
| <b>Revenues</b>                                      |                          |                          |                          |                                                              |
| Local Taxes                                          | \$ 1,428,220             | \$ 1,470,561             | \$ 1,470,561             | \$ (42,341)                                                  |
| Charges for Current Services                         | 871,118                  | 596,000                  | 596,000                  | 275,118                                                      |
| Other Local Revenues                                 | 28,691                   | 10,000                   | 10,000                   | 18,691                                                       |
| State of Tennessee                                   | 22,766                   | 54,074                   | 54,074                   | (31,308)                                                     |
| Total Revenues                                       | <u>\$ 2,350,795</u>      | <u>\$ 2,130,635</u>      | <u>\$ 2,130,635</u>      | <u>\$ 220,160</u>                                            |
| <b>Expenditures</b>                                  |                          |                          |                          |                                                              |
| Public Health and Welfare                            |                          |                          |                          |                                                              |
| Sanitation Management                                | \$ 158,798               | \$ 213,583               | \$ 282,945               | \$ 124,147                                                   |
| Convenience Centers                                  | 797,986                  | 828,000                  | 828,000                  | 30,014                                                       |
| Other Waste Collection                               | 69,939                   | 75,905                   | 75,905                   | 5,966                                                        |
| Recycling Center                                     | 17,278                   | 20,000                   | 20,000                   | 2,722                                                        |
| Landfill Operation and Maintenance                   | 890,576                  | 869,000                  | 921,347                  | 30,771                                                       |
| Other Waste Disposal                                 | 92,658                   | 120,000                  | 120,000                  | 27,342                                                       |
| Total Expenditures                                   | <u>\$ 2,027,235</u>      | <u>\$ 2,126,488</u>      | <u>\$ 2,248,197</u>      | <u>\$ 220,962</u>                                            |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 323,560</u>        | <u>\$ 4,147</u>          | <u>\$ (117,562)</u>      | <u>\$ 441,122</u>                                            |
| <b>Other Financing Sources (Uses)</b>                |                          |                          |                          |                                                              |
| Transfers Out                                        | \$ (9,011)               | 0                        | \$ (9,011)               | 0                                                            |
| Total Other Financing Sources                        | <u>\$ (9,011)</u>        | <u>0</u>                 | <u>\$ (9,011)</u>        | <u>0</u>                                                     |
| Net Change in Fund Balance                           | \$ 314,549               | 4,147                    | (126,573)                | 441,122                                                      |
| Fund Balance, July 1, 2023                           | <u>496,853</u>           | <u>400,000</u>           | <u>400,000</u>           | <u>96,853</u>                                                |
| Fund Balance, June 30, 2024                          | <u><u>\$ 811,402</u></u> | <u><u>\$ 404,147</u></u> | <u><u>\$ 273,427</u></u> | <u><u>\$ 537,975</u></u>                                     |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
Drug Control Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual                   | Budgeted Amounts         |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                          | Original                 | Final                    |                                                              |
| <b>Revenues</b>                                      |                          |                          |                          |                                                              |
| Fines, Forfeitures, and Penalties                    | \$ 33,214                | \$ 59,500                | \$ 59,500                | \$ (26,286)                                                  |
| Other Local Revenues                                 | 8,747                    | 500                      | 500                      | 8,247                                                        |
| Total Revenues                                       | <u>\$ 41,961</u>         | <u>\$ 60,000</u>         | <u>\$ 60,000</u>         | <u>\$ (18,039)</u>                                           |
| <b>Expenditures</b>                                  |                          |                          |                          |                                                              |
| Public Safety                                        |                          |                          |                          |                                                              |
| Drug Enforcement                                     | \$ 13,558                | \$ 60,000                | \$ 60,000                | \$ 46,442                                                    |
| Total Expenditures                                   | <u>\$ 13,558</u>         | <u>\$ 60,000</u>         | <u>\$ 60,000</u>         | <u>\$ 46,442</u>                                             |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 28,403</u>         | <u>\$ 0</u>              | <u>\$ 0</u>              | <u>\$ 28,403</u>                                             |
| Net Change in Fund Balance                           | \$ 28,403                | 0                        | 0                        | 28,403                                                       |
| Fund Balance, July 1, 2023                           | <u>153,728</u>           | <u>120,000</u>           | <u>120,000</u>           | <u>33,728</u>                                                |
| Fund Balance, June 30, 2024                          | <u><u>\$ 182,131</u></u> | <u><u>\$ 120,000</u></u> | <u><u>\$ 120,000</u></u> | <u><u>\$ 62,131</u></u>                                      |



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
Other General Government Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual                  | Budgeted Amounts        |                         | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
|                                                      |                         | Original                | Final                   |                                                              |
| <b>Revenues</b>                                      |                         |                         |                         |                                                              |
| Licenses and Permits                                 | \$ 131,679              | \$ 146,000              | \$ 146,000              | \$ (14,321)                                                  |
| Charges for Current Services                         | 37,000                  | 35,000                  | 35,000                  | 2,000                                                        |
| Other Local Revenues                                 | 1,366                   | 100                     | 100                     | 1,266                                                        |
| Total Revenues                                       | <u>\$ 170,045</u>       | <u>\$ 181,100</u>       | <u>\$ 181,100</u>       | <u>\$ (11,055)</u>                                           |
| <b>Expenditures</b>                                  |                         |                         |                         |                                                              |
| Social, Cultural, and Recreational Services          |                         |                         |                         |                                                              |
| Other Social, Cultural, and Recreational             | \$ 176,160              | \$ 193,500              | \$ 193,488              | \$ 17,328                                                    |
| Total Expenditures                                   | <u>\$ 176,160</u>       | <u>\$ 193,500</u>       | <u>\$ 193,488</u>       | <u>\$ 17,328</u>                                             |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ (6,115)</u>       | <u>\$ (12,400)</u>      | <u>\$ (12,388)</u>      | <u>\$ 6,273</u>                                              |
| <b>Other Financing Sources (Uses)</b>                |                         |                         |                         |                                                              |
| Transfers Out                                        | \$ (12)                 | 0                       | (12)                    | 0                                                            |
| Total Other Financing Sources                        | <u>\$ (12)</u>          | <u>0</u>                | <u>(12)</u>             | <u>0</u>                                                     |
| Net Change in Fund Balance                           | \$ (6,127)              | (12,400)                | (12,400)                | 6,273                                                        |
| Fund Balance, July 1, 2023                           | <u>75,329</u>           | <u>75,000</u>           | <u>75,000</u>           | <u>329</u>                                                   |
| Fund Balance, June 30, 2024                          | <u><u>\$ 69,202</u></u> | <u><u>\$ 62,600</u></u> | <u><u>\$ 62,600</u></u> | <u><u>\$ 6,602</u></u>                                       |

**ANDERSON COUNTY, TENNESSEE**

**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
Other Special Revenue Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis)  | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts         |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|----------------------------|-----------------------------------|-------------------------------------------------------------|--------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                            |                                   |                                                             | Original                 | Final                    |                                                              |
| <b>Revenues</b>                                      |                            |                                   |                                                             |                          |                          |                                                              |
| Local Taxes                                          | \$ 658,053                 | \$ 0                              | \$ 658,053                                                  | \$ 600,000               | \$ 600,000               | \$ 58,053                                                    |
| Other Local Revenues                                 | 19,287                     | 0                                 | 19,287                                                      | 0                        | 0                        | 19,287                                                       |
| State of Tennessee                                   | 30,000                     | 0                                 | 30,000                                                      | 62,671                   | 214,401                  | (184,401)                                                    |
| Federal Government                                   | 84,401                     | 0                                 | 84,401                                                      | 0                        | 0                        | 84,401                                                       |
| Total Revenues                                       | <u>\$ 791,741</u>          | <u>\$ 0</u>                       | <u>\$ 791,741</u>                                           | <u>\$ 662,671</u>        | <u>\$ 814,401</u>        | <u>\$ (22,660)</u>                                           |
| <b>Expenditures</b>                                  |                            |                                   |                                                             |                          |                          |                                                              |
| Other Operations                                     |                            |                                   |                                                             |                          |                          |                                                              |
| Tourism                                              | \$ 833,057                 | \$ 190,000                        | \$ 1,023,057                                                | \$ 833,413               | \$ 1,222,118             | \$ 199,061                                                   |
| Total Expenditures                                   | <u>\$ 833,057</u>          | <u>\$ 190,000</u>                 | <u>\$ 1,023,057</u>                                         | <u>\$ 833,413</u>        | <u>\$ 1,222,118</u>      | <u>\$ 199,061</u>                                            |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ (41,316)</u>         | <u>\$ (190,000)</u>               | <u>\$ (231,316)</u>                                         | <u>\$ (170,742)</u>      | <u>\$ (407,717)</u>      | <u>\$ 176,401</u>                                            |
| <b>Other Financing Sources (Uses)</b>                |                            |                                   |                                                             |                          |                          |                                                              |
| Proceeds from Sale of Capital Assets                 | \$ 311,877                 | \$ 0                              | \$ 311,877                                                  | \$ 0                     | \$ 125,000               | \$ 186,877                                                   |
| Total Other Financing Sources                        | <u>\$ 311,877</u>          | <u>\$ 0</u>                       | <u>\$ 311,877</u>                                           | <u>\$ 0</u>              | <u>\$ 125,000</u>        | <u>\$ 186,877</u>                                            |
| Net Change in Fund Balance                           | \$ 270,561                 | \$ (190,000)                      | \$ 80,561                                                   | \$ (170,742)             | \$ (282,717)             | \$ 363,278                                                   |
| Fund Balance, July 1, 2023                           | <u>747,858</u>             | <u>0</u>                          | <u>747,858</u>                                              | <u>900,000</u>           | <u>900,000</u>           | <u>(152,142)</u>                                             |
| Fund Balance, June 30, 2024                          | <u><u>\$ 1,018,419</u></u> | <u><u>\$ (190,000)</u></u>        | <u><u>\$ 828,419</u></u>                                    | <u><u>\$ 729,258</u></u> | <u><u>\$ 617,283</u></u> | <u><u>\$ 211,136</u></u>                                     |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
 General Debt Service Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual                   | Budgeted Amounts           |                            | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|--------------------------|----------------------------|----------------------------|--------------------------------------------------------------|
|                                                      |                          | Original                   | Final                      |                                                              |
| <b>Revenues</b>                                      |                          |                            |                            |                                                              |
| Local Taxes                                          | \$ 1,915,276             | \$ 1,938,866               | \$ 1,938,866               | \$ (23,590)                                                  |
| Other Local Revenues                                 | 31,730                   | 5,000                      | 5,000                      | 26,730                                                       |
| Total Revenues                                       | <u>\$ 1,947,006</u>      | <u>\$ 1,943,866</u>        | <u>\$ 1,943,866</u>        | <u>\$ 3,140</u>                                              |
| <b>Expenditures</b>                                  |                          |                            |                            |                                                              |
| Principal on Debt                                    |                          |                            |                            |                                                              |
| General Government                                   | \$ 1,075,000             | \$ 1,075,000               | \$ 1,075,000               | \$ 0                                                         |
| Interest on Debt                                     |                          |                            |                            |                                                              |
| General Government                                   | 660,609                  | 660,609                    | 660,609                    | 0                                                            |
| Other Debt Service                                   |                          |                            |                            |                                                              |
| General Government                                   | 49,520                   | 49,000                     | 54,000                     | 4,480                                                        |
| Total Expenditures                                   | <u>\$ 1,785,129</u>      | <u>\$ 1,784,609</u>        | <u>\$ 1,789,609</u>        | <u>\$ 4,480</u>                                              |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 161,877</u>        | <u>\$ 159,257</u>          | <u>\$ 154,257</u>          | <u>\$ 7,620</u>                                              |
| Net Change in Fund Balance                           | \$ 161,877               | \$ 159,257                 | \$ 154,257                 | \$ 7,620                                                     |
| Fund Balance, July 1, 2023                           | 686,940                  | 900,000                    | 900,000                    | (213,060)                                                    |
| Fund Balance, June 30, 2024                          | <u><u>\$ 848,817</u></u> | <u><u>\$ 1,059,257</u></u> | <u><u>\$ 1,054,257</u></u> | <u><u>\$ (205,440)</u></u>                                   |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
Rural Debt Service Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual                     | Budgeted Amounts         |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                            | Original                 | Final                    |                                                              |
| <b>Revenues</b>                                      |                            |                          |                          |                                                              |
| Local Taxes                                          | \$ 209,819                 | \$ 270,192               | \$ 270,192               | \$ (60,373)                                                  |
| Other Local Revenues                                 | 23,430                     | 1,000                    | 1,000                    | 22,430                                                       |
| Other Governments and Citizens Groups                | 2,464,725                  | 1,900,000                | 1,964,725                | 500,000                                                      |
| Total Revenues                                       | <u>\$ 2,697,974</u>        | <u>\$ 2,171,192</u>      | <u>\$ 2,235,917</u>      | <u>\$ 462,057</u>                                            |
| <b>Expenditures</b>                                  |                            |                          |                          |                                                              |
| Principal on Debt                                    |                            |                          |                          |                                                              |
| Education                                            | \$ 1,362,465               | \$ 1,300,000             | \$ 1,362,465             | \$ 0                                                         |
| Interest on Debt                                     |                            |                          |                          |                                                              |
| Education                                            | 432,773                    | 430,513                  | 432,773                  | 0                                                            |
| Other Debt Service                                   |                            |                          |                          |                                                              |
| Education                                            | 5,705                      | 0                        | 6,500                    | 795                                                          |
| Total Expenditures                                   | <u>\$ 1,800,943</u>        | <u>\$ 1,730,513</u>      | <u>\$ 1,801,738</u>      | <u>\$ 795</u>                                                |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 897,031</u>          | <u>\$ 440,679</u>        | <u>\$ 434,179</u>        | <u>\$ 462,852</u>                                            |
| Net Change in Fund Balance                           | \$ 897,031                 | \$ 440,679               | \$ 434,179               | \$ 462,852                                                   |
| Fund Balance, July 1, 2023                           | <u>288,104</u>             | <u>200,000</u>           | <u>200,000</u>           | <u>88,104</u>                                                |
| Fund Balance, June 30, 2024                          | <u><u>\$ 1,185,135</u></u> | <u><u>\$ 640,679</u></u> | <u><u>\$ 634,179</u></u> | <u><u>\$ 550,956</u></u>                                     |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
 Education Debt Service Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual                   | Budgeted Amounts         |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                          | Original                 | Final                    |                                                              |
| <b>Revenues</b>                                      |                          |                          |                          |                                                              |
| Local Taxes                                          | \$ 1,804,914             | \$ 1,818,950             | \$ 1,818,950             | \$ (14,036)                                                  |
| Other Local Revenues                                 | 5,107                    | 1,000                    | 1,000                    | 4,107                                                        |
| Other Governments and Citizens Groups                | 100,000                  | 100,000                  | 100,000                  | 0                                                            |
| Total Revenues                                       | <u>\$ 1,910,021</u>      | <u>\$ 1,919,950</u>      | <u>\$ 1,919,950</u>      | <u>\$ (9,929)</u>                                            |
| <b>Expenditures</b>                                  |                          |                          |                          |                                                              |
| Principal on Debt                                    |                          |                          |                          |                                                              |
| Education                                            | \$ 1,280,000             | \$ 1,280,000             | \$ 1,280,000             | \$ 0                                                         |
| Interest on Debt                                     |                          |                          |                          |                                                              |
| Education                                            | 601,631                  | 601,632                  | 601,632                  | 1                                                            |
| Other Debt Service                                   |                          |                          |                          |                                                              |
| Education                                            | 37,762                   | 43,500                   | 43,500                   | 5,738                                                        |
| Total Expenditures                                   | <u>\$ 1,919,393</u>      | <u>\$ 1,925,132</u>      | <u>\$ 1,925,132</u>      | <u>\$ 5,739</u>                                              |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ (9,372)</u>        | <u>\$ (5,182)</u>        | <u>\$ (5,182)</u>        | <u>\$ (4,190)</u>                                            |
| Net Change in Fund Balance                           | \$ (9,372)               | \$ (5,182)               | \$ (5,182)               | \$ (4,190)                                                   |
| Fund Balance, July 1, 2023                           | <u>272,054</u>           | <u>230,000</u>           | <u>230,000</u>           | <u>42,054</u>                                                |
| Fund Balance, June 30, 2024                          | <u><u>\$ 262,682</u></u> | <u><u>\$ 224,818</u></u> | <u><u>\$ 224,818</u></u> | <u><u>\$ 37,864</u></u>                                      |

**ANDERSON COUNTY, TENNESSEE****Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual (Budgetary Basis) and Budget**

General Capital Projects Fund

**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts         |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|--------------------------|--------------------------|--------------------------------------------------------------|
|                                                      |                           |                                   |                                   |                                                             | Original                 | Final                    |                                                              |
| <b>Revenues</b>                                      |                           |                                   |                                   |                                                             |                          |                          |                                                              |
| Local Taxes                                          | \$ 429,220                | \$ 0                              | \$ 0                              | \$ 429,220                                                  | \$ 437,143               | \$ 437,143               | \$ (7,923)                                                   |
| Federal Government                                   | 679,895                   | 0                                 | 0                                 | 679,895                                                     | 0                        | 3,795,149                | (3,115,254)                                                  |
| Total Revenues                                       | <u>\$ 1,109,115</u>       | <u>\$ 0</u>                       | <u>\$ 0</u>                       | <u>\$ 1,109,115</u>                                         | <u>\$ 437,143</u>        | <u>\$ 4,232,292</u>      | <u>\$ (3,123,177)</u>                                        |
| <b>Expenditures</b>                                  |                           |                                   |                                   |                                                             |                          |                          |                                                              |
| Capital Projects                                     |                           |                                   |                                   |                                                             |                          |                          |                                                              |
| General Administration Projects                      | \$ 228,542                | \$ (18,478)                       | \$ 168,169                        | \$ 378,233                                                  | \$ 412,143               | \$ 412,143               | \$ 33,910                                                    |
| Social, Cultural, and Recreation Projects            | 0                         | 0                                 | 0                                 | 0                                                           | 25,000                   | 25,000                   | 25,000                                                       |
| American Rescue Plan Act Grant #1                    | 747,885                   | 0                                 | 3,426,779                         | 4,174,664                                                   | 0                        | 4,174,664                | 0                                                            |
| Total Expenditures                                   | <u>\$ 976,427</u>         | <u>\$ (18,478)</u>                | <u>\$ 3,594,948</u>               | <u>\$ 4,552,897</u>                                         | <u>\$ 437,143</u>        | <u>\$ 4,611,807</u>      | <u>\$ 58,910</u>                                             |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 132,688</u>         | <u>\$ 18,478</u>                  | <u>\$ (3,594,948)</u>             | <u>\$ (3,443,782)</u>                                       | <u>\$ 0</u>              | <u>\$ (379,515)</u>      | <u>\$ (3,064,267)</u>                                        |
| <b>Other Financing Sources (Uses)</b>                |                           |                                   |                                   |                                                             |                          |                          |                                                              |
| Transfers In                                         | \$ 67,990                 | \$ 0                              | \$ 0                              | \$ 67,990                                                   | \$ 0                     | \$ 379,515               | \$ (311,525)                                                 |
| Total Other Financing Sources                        | <u>\$ 67,990</u>          | <u>\$ 0</u>                       | <u>\$ 0</u>                       | <u>\$ 67,990</u>                                            | <u>\$ 0</u>              | <u>\$ 379,515</u>        | <u>\$ (311,525)</u>                                          |
| Net Change in Fund Balance                           | \$ 200,678                | \$ 18,478                         | \$ (3,594,948)                    | \$ (3,375,792)                                              | \$ 0                     | \$ 0                     | \$ (3,375,792)                                               |
| Fund Balance, July 1, 2023                           | <u>448,470</u>            | <u>(18,478)</u>                   | <u>0</u>                          | <u>429,992</u>                                              | <u>464,000</u>           | <u>464,000</u>           | <u>(34,008)</u>                                              |
| Fund Balance, June 30, 2024                          | <u><u>\$ 649,148</u></u>  | <u><u>\$ 0</u></u>                | <u><u>\$ (3,594,948)</u></u>      | <u><u>\$ (2,945,800)</u></u>                                | <u><u>\$ 464,000</u></u> | <u><u>\$ 464,000</u></u> | <u><u>\$ (3,409,800)</u></u>                                 |

## CUSTODIAL FUNDS

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

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

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

**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, general sessions, and juvenile courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, litigants, heirs, and others.

**Judicial District Drug Fund** – The Judicial District Drug Fund is used to account for grants and other restricted revenues for the benefit of the multi-jurisdictional drug task force, which was created by contract (mutual aid agreement) between the participating city and county governments.

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

Exhibit H-1

**ANDERSON COUNTY, TENNESSEE**

**Combining Statement of Net Position**

Custodial Funds

**June 30, 2024**

|                                                                  | <b>Custodial Funds</b>   |                                    |                                      |                                                 |                              |                                 |                      |
|------------------------------------------------------------------|--------------------------|------------------------------------|--------------------------------------|-------------------------------------------------|------------------------------|---------------------------------|----------------------|
|                                                                  | Cities -<br>Sales<br>Tax | City<br>School<br>ADA -<br>Clinton | City<br>School<br>ADA -<br>Oak Ridge | Constitu -<br>tional<br>Officers -<br>Custodial | Judicial<br>District<br>Drug | District<br>Attorney<br>General | Total                |
| <b>ASSETS</b>                                                    |                          |                                    |                                      |                                                 |                              |                                 |                      |
| Cash                                                             | \$ 0                     | \$ 0                               | \$ 0                                 | \$ 3,175,842                                    | \$ 0                         | \$ 0                            | \$ 3,175,842         |
| Equity in Pooled Cash and Investments                            | 0                        | 3,533                              | 16,564                               | 0                                               | 399,671                      | 30,908                          | 450,676              |
| Due from Other Governments                                       | 3,744,256                | 345,556                            | 1,619,936                            | 0                                               | 13,057                       | 0                               | 5,722,805            |
| Property Taxes Receivable                                        | 0                        | 2,479,649                          | 11,624,431                           | 0                                               | 0                            | 0                               | 14,104,080           |
| Allowance for Uncollectible Property Taxes                       | 0                        | (45,425)                           | (212,950)                            | 0                                               | 0                            | 0                               | (258,375)            |
| Total Assets                                                     | <u>\$ 3,744,256</u>      | <u>\$ 2,783,313</u>                | <u>\$ 13,047,981</u>                 | <u>\$ 3,175,842</u>                             | <u>\$ 412,728</u>            | <u>\$ 30,908</u>                | <u>\$ 23,195,028</u> |
| <b>LIABILITIES</b>                                               |                          |                                    |                                      |                                                 |                              |                                 |                      |
| Accounts Payable                                                 | \$ 0                     | \$ 0                               | \$ 0                                 | \$ 0                                            | \$ 2,768                     | \$ 2,267                        | \$ 5,035             |
| Due to Other Taxing Units                                        | 3,744,256                | 421,139                            | 1,974,265                            | 0                                               | 0                            | 0                               | 6,139,660            |
| Total Liabilities                                                | <u>\$ 3,744,256</u>      | <u>\$ 421,139</u>                  | <u>\$ 1,974,265</u>                  | <u>\$ 0</u>                                     | <u>\$ 2,768</u>              | <u>\$ 2,267</u>                 | <u>\$ 6,144,695</u>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                             |                          |                                    |                                      |                                                 |                              |                                 |                      |
| Deferred Current Property Taxes                                  | \$ 0                     | \$ 2,362,174                       | \$ 11,073,716                        | \$ 0                                            | \$ 0                         | \$ 0                            | \$ 13,435,890        |
| Total Deferred Inflows of Resources                              | <u>\$ 0</u>              | <u>\$ 2,362,174</u>                | <u>\$ 11,073,716</u>                 | <u>\$ 0</u>                                     | <u>\$ 0</u>                  | <u>\$ 0</u>                     | <u>\$ 13,435,890</u> |
| <b>NET POSITION</b>                                              |                          |                                    |                                      |                                                 |                              |                                 |                      |
| Restricted for Individuals, Organizations, and Other Governments | \$ 0                     | \$ 0                               | \$ 0                                 | \$ 3,175,842                                    | \$ 409,960                   | \$ 28,641                       | \$ 3,614,443         |
| Total Net Position                                               | <u>\$ 0</u>              | <u>\$ 0</u>                        | <u>\$ 0</u>                          | <u>\$ 3,175,842</u>                             | <u>\$ 409,960</u>            | <u>\$ 28,641</u>                | <u>\$ 3,614,443</u>  |



Exhibit H-2

**ANDERSON COUNTY, TENNESSEE**  
**Combining Statement of Changes in Net Position**  
Custodial Funds  
**For the Year Ended June 30, 2024**

|                                                        | <b>Custodial Funds</b>   |                                    |                                      |                                                 |                              |                                 |               |
|--------------------------------------------------------|--------------------------|------------------------------------|--------------------------------------|-------------------------------------------------|------------------------------|---------------------------------|---------------|
|                                                        | Cities -<br>Sales<br>Tax | City<br>School<br>ADA -<br>Clinton | City<br>School<br>ADA -<br>Oak Ridge | Constitu -<br>tional<br>Officers -<br>Custodial | Judicial<br>District<br>Drug | District<br>Attorney<br>General | Total         |
| <b>ADDITIONS</b>                                       |                          |                                    |                                      |                                                 |                              |                                 |               |
| Sales Tax Collections for Other Governments            | \$ 23,642,262            | \$ 0                               | \$ 0                                 | \$ 0                                            | \$ 0                         | \$ 0                            | \$ 23,642,262 |
| ADA - Educational Funds Collected for Cities           | 0                        | 4,235,595                          | 20,647,020                           | 0                                               | 0                            | 0                               | 24,882,615    |
| Fines/Fees and Other Collections                       | 0                        | 0                                  | 0                                    | 16,076,511                                      | 0                            | 0                               | 16,076,511    |
| Drug Task Force Collections                            | 0                        | 0                                  | 0                                    | 0                                               | 186,179                      | 0                               | 186,179       |
| District Attorney General Collections                  | 0                        | 0                                  | 0                                    | 0                                               | 0                            | 6,697                           | 6,697         |
| Total Additions                                        | \$ 23,642,262            | \$ 4,235,595                       | \$ 20,647,020                        | \$ 16,076,511                                   | \$ 186,179                   | \$ 6,697                        | \$ 64,794,264 |
| <b>DEDUCTIONS</b>                                      |                          |                                    |                                      |                                                 |                              |                                 |               |
| Payment of Sales Tax Collections for Other Governments | \$ 23,642,262            | \$ 0                               | \$ 0                                 | \$ 0                                            | \$ 0                         | \$ 0                            | \$ 23,642,262 |
| Payments to City School Systems                        | 0                        | 4,235,595                          | 20,647,020                           | 0                                               | 0                            | 0                               | 24,882,615    |
| Payments to State                                      | 0                        | 0                                  | 0                                    | 12,964,988                                      | 0                            | 0                               | 12,964,988    |
| Payments to Individuals and Others                     | 0                        | 0                                  | 0                                    | 2,955,128                                       | 0                            | 0                               | 2,955,128     |
| Payment of Drug Task Force Expenses                    | 0                        | 0                                  | 0                                    | 0                                               | 162,404                      | 0                               | 162,404       |
| Payment of District Attorney General Expenses          | 0                        | 0                                  | 0                                    | 0                                               | 0                            | 8,046                           | 8,046         |
| Total Deductions                                       | \$ 23,642,262            | \$ 4,235,595                       | \$ 20,647,020                        | \$ 15,920,116                                   | \$ 162,404                   | \$ 8,046                        | \$ 64,615,443 |
| Change in Net Position                                 | \$ 0                     | \$ 0                               | \$ 0                                 | \$ 156,395                                      | \$ 23,775                    | \$ (1,349)                      | \$ 178,821    |
| Net Position July 1, 2023                              | 0                        | 0                                  | 0                                    | 3,019,447                                       | 386,185                      | 29,990                          | 3,435,622     |
| Net Position June 30, 2024                             | \$ 0                     | \$ 0                               | \$ 0                                 | \$ 3,175,842                                    | \$ 409,960                   | \$ 28,641                       | \$ 3,614,443  |

# ANDERSON COUNTY SCHOOL DEPARTMENT

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

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

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

**Central Cafeteria Fund** – The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

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

**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 renovations of the school department.

Exhibit I-1

**ANDERSON COUNTY, TENNESSEE**

**Statement of Activities**

Discretely Presented Anderson County School Department

**For the Year Ended June 30, 2024**

| Functions/Programs                                            | Expenses       | Program Revenues           |                                             |                                           | Net (Expense)                             |
|---------------------------------------------------------------|----------------|----------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------------|
|                                                               |                | Charges<br>for<br>Services | Operating<br>Grants<br>and<br>Contributions | Capital<br>Grants<br>and<br>Contributions | Revenue and<br>Changes in<br>Net Position |
|                                                               |                |                            |                                             |                                           | Total<br>Governmental<br>Activities       |
| Governmental Activities:                                      |                |                            |                                             |                                           |                                           |
| Instruction                                                   | \$ 54,601,221  | \$ 91,643                  | \$ 8,249,822                                | \$ 0                                      | \$ (46,259,756)                           |
| Support Services                                              | 34,503,821     | 235,164                    | 1,626,966                                   | 351,930                                   | (32,289,761)                              |
| Operation of Non-instructional Services                       | 13,648,671     | 492,699                    | 13,525,032                                  | 3,130,000                                 | 3,499,060                                 |
| Total Governmental Activities                                 | \$ 102,753,713 | \$ 819,506                 | \$ 23,401,820                               | \$ 3,481,930                              | \$ (75,050,457)                           |
| General Revenues:                                             |                |                            |                                             |                                           |                                           |
| Taxes:                                                        |                |                            |                                             |                                           |                                           |
| Property Taxes Levied for General Purposes                    |                |                            |                                             |                                           | \$ 17,993,081                             |
| Local Option Sales Taxes                                      |                |                            |                                             |                                           | 13,720,075                                |
| Other Local Taxes                                             |                |                            |                                             |                                           | 3,134                                     |
| Grants and Contributions Not Restricted for Specific Programs |                |                            |                                             |                                           | 45,453,409                                |
| Unrestricted Investment Income                                |                |                            |                                             |                                           | 319,438                                   |
| Miscellaneous                                                 |                |                            |                                             |                                           | 404,818                                   |
| Total General Revenues                                        |                |                            |                                             |                                           | \$ 77,893,955                             |
| Change in Net Position                                        |                |                            |                                             |                                           | \$ 2,843,498                              |
| Net Position, July 1, 2023                                    |                |                            |                                             |                                           | 100,322,398                               |
| Net Position, June 30, 2024                                   |                |                            |                                             |                                           | \$ 103,165,896                            |

**ANDERSON COUNTY, TENNESSEE****Balance Sheet - Governmental Funds**

Discretely Presented Anderson County School Department

**June 30, 2024**

|                                            | <b>Major Funds</b>     |                     | <b>Nonmajor Funds</b>    |                          |
|--------------------------------------------|------------------------|---------------------|--------------------------|--------------------------|
|                                            | General Purpose School | Central Cafeteria   | Other Governmental Funds | Total Governmental Funds |
| <b>ASSETS</b>                              |                        |                     |                          |                          |
| Cash                                       | \$ 224,090             | \$ 3,130            | \$ 2,211,877             | \$ 2,439,097             |
| Equity in Pooled Cash and Investments      | 11,832,372             | 4,850,944           | 2,030,215                | 18,713,531               |
| Inventories                                | 0                      | 88,414              | 0                        | 88,414                   |
| Accounts Receivable                        | 2,943                  | 8,084               | 300                      | 11,327                   |
| Due from Other Governments                 | 4,345,889              | 31,294              | 899,786                  | 5,276,969                |
| Due from Other Funds                       | 0                      | 0                   | 13,427                   | 13,427                   |
| Due from Primary Government                | 238,302                | 3,256               | 0                        | 241,558                  |
| Property Taxes Receivable                  | 17,088,044             | 0                   | 967,066                  | 18,055,110               |
| Allowance for Uncollectible Property Taxes | (313,040)              | 0                   | (17,716)                 | (330,756)                |
| Restricted Assets                          | 1,163,115              | 0                   | 0                        | 1,163,115                |
| Total Assets                               | <u>\$ 34,581,715</u>   | <u>\$ 4,985,122</u> | <u>\$ 6,104,955</u>      | <u>\$ 45,671,792</u>     |
| <b>LIABILITIES</b>                         |                        |                     |                          |                          |
| Accounts Payable                           | \$ 680,045             | \$ 74,657           | \$ 221,396               | \$ 976,098               |
| Accrued Payroll                            | 0                      | 0                   | 1,397                    | 1,397                    |
| Payroll Deductions Payable                 | 940,497                | 20,413              | 130,484                  | 1,091,394                |
| Contracts Payable                          | 0                      | 0                   | 102,677                  | 102,677                  |
| Due to Other Funds                         | 13,427                 | 0                   | 0                        | 13,427                   |
| Due to Primary Government                  | 12,391                 | 0                   | 4,393                    | 16,784                   |
| Due to State of Tennessee                  | 0                      | 0                   | 227                      | 227                      |
| Other Current Liabilities                  | 1,849                  | 0                   | 0                        | 1,849                    |
| Total Liabilities                          | <u>\$ 1,648,209</u>    | <u>\$ 95,070</u>    | <u>\$ 460,574</u>        | <u>\$ 2,203,853</u>      |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Balance Sheet - Governmental Funds**

Discretely Presented Anderson County School Department (Cont.)

**DEFERRED INFLOWS OF RESOURCES**

|                                     | <b>Major Funds</b>           |                      | <b>Nonmajor<br/>Funds</b>           |                                |
|-------------------------------------|------------------------------|----------------------|-------------------------------------|--------------------------------|
|                                     | General<br>Purpose<br>School | Central<br>Cafeteria | Other<br>Govern-<br>mental<br>Funds | Total<br>Governmental<br>Funds |
| Deferred Current Property Taxes     | \$ 16,278,485                | \$ 0                 | \$ 921,250                          | \$ 17,199,735                  |
| Deferred Delinquent Property Taxes  | 458,663                      | 0                    | 25,946                              | 484,609                        |
| Other Deferred/Unavailable Revenue  | 1,190,662                    | 0                    | 0                                   | 1,190,662                      |
| Total Deferred Inflows of Resources | <u>\$ 17,927,810</u>         | <u>\$ 0</u>          | <u>\$ 947,196</u>                   | <u>\$ 18,875,006</u>           |

**FUND BALANCES**

|                                                                     |                      |                     |                     |                      |
|---------------------------------------------------------------------|----------------------|---------------------|---------------------|----------------------|
| Nonspendable:                                                       |                      |                     |                     |                      |
| Inventory                                                           | \$ 0                 | \$ 88,414           | \$ 0                | \$ 88,414            |
| Restricted:                                                         |                      |                     |                     |                      |
| Restricted for Education                                            | 907,836              | 4,801,638           | 2,317,805           | 8,027,279            |
| Restricted for Capital Projects                                     | 0                    | 0                   | 879,380             | 879,380              |
| Restricted for Hybrid Retirement Stabilization Funds                | 1,163,115            | 0                   | 0                   | 1,163,115            |
| Committed:                                                          |                      |                     |                     |                      |
| Committed for Education                                             | 0                    | 0                   | 1,500,000           | 1,500,000            |
| Assigned:                                                           |                      |                     |                     |                      |
| Assigned for Education                                              | 1,517,037            | 0                   | 0                   | 1,517,037            |
| Unassigned                                                          | 11,417,708           | 0                   | 0                   | 11,417,708           |
| Total Fund Balances                                                 | <u>\$ 15,005,696</u> | <u>\$ 4,890,052</u> | <u>\$ 4,697,185</u> | <u>\$ 24,592,933</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 34,581,715</u> | <u>\$ 4,985,122</u> | <u>\$ 6,104,955</u> | <u>\$ 45,671,792</u> |

**ANDERSON COUNTY, TENNESSEE****Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Position**

Discretely Presented Anderson County School Department

**June 30, 2024**

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

|                                                                                                                                                                                                  |                    |                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------|
| Total fund balances - balance sheet - governmental funds (Exhibit I-2)                                                                                                                           |                    | \$ 24,592,933                |
| (1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.                                                         |                    |                              |
| Add: land                                                                                                                                                                                        | \$ 4,429,836       |                              |
| Add: construction in progress                                                                                                                                                                    | 831,860            |                              |
| Add: buildings and improvements net of accumulated depreciation                                                                                                                                  | 56,378,838         |                              |
| Add: other capital assets net of accumulated depreciation                                                                                                                                        | <u>3,139,011</u>   | 64,779,545                   |
| (2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.                                                                |                    |                              |
| Less: OPEB liability                                                                                                                                                                             | \$ (7,587,856)     |                              |
| Less: compensated absences payable                                                                                                                                                               | <u>(761,156)</u>   | (8,349,012)                  |
| (3) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.                                                        |                    | 1,675,271                    |
| (4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years. |                    |                              |
| Add: deferred outflows of resources related to pensions                                                                                                                                          | \$ 11,774,879      |                              |
| Less: deferred inflows of resources related to pensions                                                                                                                                          | (707,019)          |                              |
| Add: deferred outflows of resources related to OPEB                                                                                                                                              | 2,383,045          |                              |
| Less: deferred inflows of resources related to OPEB                                                                                                                                              | <u>(1,700,042)</u> | 11,750,863                   |
| (5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.                                                                             |                    |                              |
| Add: net pension asset - agent plan                                                                                                                                                              | \$ 202,002         |                              |
| Add: net pension asset - teacher retirement plan                                                                                                                                                 | 290,857            |                              |
| Add: net pension asset - teacher legacy pension plan                                                                                                                                             | <u>8,223,437</u>   | <u>8,716,296</u>             |
| Net position of governmental activities (Exhibit A)                                                                                                                                              |                    | <u><u>\$ 103,165,896</u></u> |

**ANDERSON COUNTY, TENNESSEE****Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds**

Discretely Presented Anderson County School Department

**For the Year Ended June 30, 2024**

|                                                      | <b>Major Funds</b>           |                      | <b>Nonmajor<br/>Funds</b>           |                                |
|------------------------------------------------------|------------------------------|----------------------|-------------------------------------|--------------------------------|
|                                                      | General<br>Purpose<br>School | Central<br>Cafeteria | Other<br>Govern-<br>mental<br>Funds | Total<br>Governmental<br>Funds |
| <b>Revenues</b>                                      |                              |                      |                                     |                                |
| Local Taxes                                          | \$ 30,672,885                | \$ 0                 | \$ 918,782                          | \$ 31,591,667                  |
| Licenses and Permits                                 | 3,134                        | 0                    | 0                                   | 3,134                          |
| Charges for Current Services                         | 326,807                      | 185,572              | 307,127                             | 819,506                        |
| Other Local Revenues                                 | 376,310                      | 89,531               | 3,694,350                           | 4,160,191                      |
| State of Tennessee                                   | 46,139,953                   | 30,368               | 663,209                             | 46,833,530                     |
| Federal Government                                   | 341,388                      | 4,230,510            | 13,584,636                          | 18,156,534                     |
| Other Governments and Citizens Groups                | 592,827                      | 0                    | 0                                   | 592,827                        |
| Total Revenues                                       | <u>\$ 78,453,304</u>         | <u>\$ 4,535,981</u>  | <u>\$ 19,168,104</u>                | <u>\$ 102,157,389</u>          |
| <b>Expenditures</b>                                  |                              |                      |                                     |                                |
| Current:                                             |                              |                      |                                     |                                |
| Instruction                                          | \$ 41,552,428                | \$ 0                 | \$ 6,542,639                        | \$ 48,095,067                  |
| Support Services                                     | 29,009,004                   | 0                    | 1,785,447                           | 30,794,451                     |
| Operation of Non-Instructional Services              | 5,799                        | 4,317,370            | 9,001,100                           | 13,324,269                     |
| Capital Outlay                                       | 5,874,316                    | 0                    | 1,126,176                           | 7,000,492                      |
| Debt Service:                                        |                              |                      |                                     |                                |
| Other Debt Service                                   | 2,500,000                    | 0                    | 64,725                              | 2,564,725                      |
| Total Expenditures                                   | <u>\$ 78,941,547</u>         | <u>\$ 4,317,370</u>  | <u>\$ 18,520,087</u>                | <u>\$ 101,779,004</u>          |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ (488,243)</u>          | <u>\$ 218,611</u>    | <u>\$ 648,017</u>                   | <u>\$ 378,385</u>              |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds**

Discretely Presented Anderson County School Department (Cont.)

|                                       | <b>Major Funds</b>           |                            | <b>Nonmajor<br/>Funds</b>           |                                |
|---------------------------------------|------------------------------|----------------------------|-------------------------------------|--------------------------------|
|                                       | General<br>Purpose<br>School | Central<br>Cafeteria       | Other<br>Govern-<br>mental<br>Funds | Total<br>Governmental<br>Funds |
| <b>Other Financing Sources (Uses)</b> |                              |                            |                                     |                                |
| Proceeds from Sale of Capital Assets  | \$ 351,141                   | \$ 130                     | \$ 0                                | \$ 351,271                     |
| Insurance Recovery                    | 0                            | 0                          | 830                                 | 830                            |
| Transfers In                          | 270,407                      | 66,415                     | 1,125,000                           | 1,461,822                      |
| Transfers Out                         | (1,125,000)                  | 0                          | (336,822)                           | (1,461,822)                    |
| Total Other Financing Sources (Uses)  | <u>\$ (503,452)</u>          | <u>\$ 66,545</u>           | <u>\$ 789,008</u>                   | <u>\$ 352,101</u>              |
| Net Change in Fund Balances           | \$ (991,695)                 | \$ 285,156                 | \$ 1,437,025                        | \$ 730,486                     |
| Fund Balance, July 1, 2023            | <u>15,997,391</u>            | <u>4,604,896</u>           | <u>3,260,160</u>                    | <u>23,862,447</u>              |
| Fund Balance, June 30, 2024           | <u><u>\$ 15,005,696</u></u>  | <u><u>\$ 4,890,052</u></u> | <u><u>\$ 4,697,185</u></u>          | <u><u>\$ 24,592,933</u></u>    |



**ANDERSON COUNTY, TENNESSEE****Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities**

Discretely Presented Anderson County School Department

**For the Year Ended June 30, 2024**

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

|                                                                                                                                                                                                                                                                                                                                                                           |                    |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|
| Net change in fund balances - total governmental funds (Exhibit I-4)                                                                                                                                                                                                                                                                                                      |                    | \$ 730,486          |
| (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                                                                                                                                                                                                                                                                                                                       | \$ 5,364,843       |                     |
| Less: current-year depreciation/amortization expense                                                                                                                                                                                                                                                                                                                      | <u>(3,844,610)</u> | 1,520,233           |
| (2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.                                                                                                                                                                                                                          |                    |                     |
| Add: assets donated and capitalized                                                                                                                                                                                                                                                                                                                                       | \$ 3,100,000       |                     |
| Less: book value of capital assets disposed                                                                                                                                                                                                                                                                                                                               | <u>(181,746)</u>   | 2,918,254           |
| (3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.                                                                                                                                                                                                                                    |                    |                     |
| Add: deferred delinquent property taxes and other deferred June 30, 2024                                                                                                                                                                                                                                                                                                  | \$ 1,675,271       |                     |
| Less: deferred delinquent property taxes and other deferred June 30, 2023                                                                                                                                                                                                                                                                                                 | <u>(2,184,576)</u> | (509,305)           |
| (4) The contribution of long-term debt (e.g., notes, bonds, leases) by the primary government provides current financial resources to governmental funds, while the contributions by the school department of the principal of long-term debt consume the current financial resources of governmental funds. Neither transaction however, has any effect on net position. |                    |                     |
| Add: principal contributions on lease to primary government                                                                                                                                                                                                                                                                                                               |                    | 62,465              |
| (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 other postemployment benefits liability                                                                                                                                                                                                                                                                                                                         | \$ (1,309,583)     |                     |
| Change in compensated absences payable                                                                                                                                                                                                                                                                                                                                    | (104,708)          |                     |
| Change in net pension asset/liability                                                                                                                                                                                                                                                                                                                                     | (518,375)          |                     |
| Change in deferred outflows related to OPEB                                                                                                                                                                                                                                                                                                                               | 255,873            |                     |
| Change in deferred inflows related to OPEB                                                                                                                                                                                                                                                                                                                                | 8,663              |                     |
| Change in deferred outflows related to pensions                                                                                                                                                                                                                                                                                                                           | (1,160,203)        |                     |
| Change in deferred inflows related to pensions                                                                                                                                                                                                                                                                                                                            | <u>949,698</u>     | <u>(1,878,635)</u>  |
| Change in net position of governmental activities (Exhibit B)                                                                                                                                                                                                                                                                                                             |                    | <u>\$ 2,843,498</u> |

**ANDERSON COUNTY, TENNESSEE****Combining Balance Sheet - Nonmajor Governmental Funds**

Discretely Presented Anderson County School Department

**June 30, 2024**

|                                            | <b>Special Revenue Funds</b> |                                 |                 |              | <b>Capital Projects Fund</b> | <b>Total Nonmajor Governmental Funds</b> |
|--------------------------------------------|------------------------------|---------------------------------|-----------------|--------------|------------------------------|------------------------------------------|
|                                            | School Federal Projects      | Other Education Special Revenue | Internal School | Total        | Education Capital Projects   |                                          |
| <b>ASSETS</b>                              |                              |                                 |                 |              |                              |                                          |
| Cash                                       | \$ 0                         | \$ 2,177                        | \$ 2,209,700    | \$ 2,211,877 | \$ 0                         | \$ 2,211,877                             |
| Equity in Pooled Cash and Investments      | 866,782                      | 164,421                         | 0               | 1,031,203    | 999,012                      | 2,030,215                                |
| Accounts Receivable                        | 0                            | 300                             | 0               | 300          | 0                            | 300                                      |
| Due from Other Governments                 | 727,705                      | 172,081                         | 0               | 899,786      | 0                            | 899,786                                  |
| Due from Other Funds                       | 13,427                       | 0                               | 0               | 13,427       | 0                            | 13,427                                   |
| Property Taxes Receivable                  | 0                            | 0                               | 0               | 0            | 967,066                      | 967,066                                  |
| Allowance for Uncollectible Property Taxes | 0                            | 0                               | 0               | 0            | (17,716)                     | (17,716)                                 |
| Total Assets                               | \$ 1,607,914                 | \$ 338,979                      | \$ 2,209,700    | \$ 4,156,593 | \$ 1,948,362                 | \$ 6,104,955                             |
| <b>LIABILITIES</b>                         |                              |                                 |                 |              |                              |                                          |
| Accounts Payable                           | \$ 6,765                     | \$ 195,522                      | \$ 0            | \$ 202,287   | \$ 19,109                    | \$ 221,396                               |
| Accrued Payroll                            | 0                            | 1,397                           | 0               | 1,397        | 0                            | 1,397                                    |
| Payroll Deductions Payable                 | 78,691                       | 51,793                          | 0               | 130,484      | 0                            | 130,484                                  |
| Contracts Payable                          | 0                            | 0                               | 0               | 0            | 102,677                      | 102,677                                  |
| Due to Primary Government                  | 0                            | 4,393                           | 0               | 4,393        | 0                            | 4,393                                    |
| Due to State of Tennessee                  | 0                            | 227                             | 0               | 227          | 0                            | 227                                      |
| Total Liabilities                          | \$ 85,456                    | \$ 253,332                      | \$ 0            | \$ 338,788   | \$ 121,786                   | \$ 460,574                               |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Combining Balance Sheet - Nonmajor Governmental Funds**

Discretely Presented Anderson County School Department (Cont.)

|                                                                     | <b>Special Revenue Funds</b> |                                 |                     |                     | <b>Capital Projects Fund</b> | <b>Total Nonmajor Governmental Funds</b> |
|---------------------------------------------------------------------|------------------------------|---------------------------------|---------------------|---------------------|------------------------------|------------------------------------------|
|                                                                     | School Federal Projects      | Other Education Special Revenue | Internal School     | Total               | Education Capital Projects   |                                          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                |                              |                                 |                     |                     |                              |                                          |
| Deferred Current Property Taxes                                     | \$ 0                         | \$ 0                            | \$ 0                | \$ 0                | \$ 921,250                   | \$ 921,250                               |
| Deferred Delinquent Property Taxes                                  | 0                            | 0                               | 0                   | 0                   | 25,946                       | 25,946                                   |
| Total Deferred Inflows of Resources                                 | <u>\$ 0</u>                  | <u>\$ 0</u>                     | <u>\$ 0</u>         | <u>\$ 0</u>         | <u>\$ 947,196</u>            | <u>\$ 947,196</u>                        |
| <b>FUND BALANCES</b>                                                |                              |                                 |                     |                     |                              |                                          |
| Restricted:                                                         |                              |                                 |                     |                     |                              |                                          |
| Restricted for Education                                            | \$ 22,458                    | \$ 85,647                       | \$ 2,209,700        | \$ 2,317,805        | \$ 0                         | \$ 2,317,805                             |
| Restricted for Capital Projects                                     | 0                            | 0                               | 0                   | 0                   | 879,380                      | 879,380                                  |
| Committed:                                                          |                              |                                 |                     |                     |                              |                                          |
| Committed for Education                                             | 1,500,000                    | 0                               | 0                   | 1,500,000           | 0                            | 1,500,000                                |
| Total Fund Balances                                                 | <u>\$ 1,522,458</u>          | <u>\$ 85,647</u>                | <u>\$ 2,209,700</u> | <u>\$ 3,817,805</u> | <u>\$ 879,380</u>            | <u>\$ 4,697,185</u>                      |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 1,607,914</u>          | <u>\$ 338,979</u>               | <u>\$ 2,209,700</u> | <u>\$ 4,156,593</u> | <u>\$ 1,948,362</u>          | <u>\$ 6,104,955</u>                      |

**ANDERSON COUNTY, TENNESSEE****Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Nonmajor Governmental Funds**Discretely Presented Anderson County School Department  
**For the Year Ended June 30, 2024**

|                                         | <b>Special Revenue Funds</b>  |                                          |                     |                      | <b>Capital<br/>Projects<br/>Fund</b> |                                            |
|-----------------------------------------|-------------------------------|------------------------------------------|---------------------|----------------------|--------------------------------------|--------------------------------------------|
|                                         | School<br>Federal<br>Projects | Other<br>Education<br>Special<br>Revenue | Internal<br>School  | Total                | Education<br>Capital<br>Projects     | Total<br>Nonmajor<br>Governmental<br>Funds |
| <b>Revenues</b>                         |                               |                                          |                     |                      |                                      |                                            |
| Local Taxes                             | \$ 0                          | \$ 0                                     | \$ 0                | \$ 0                 | \$ 918,782                           | \$ 918,782                                 |
| Charges for Current Services            | 0                             | 307,127                                  | 0                   | 307,127              | 0                                    | 307,127                                    |
| Other Local Revenues                    | 775                           | 2,353                                    | 3,691,222           | 3,694,350            | 0                                    | 3,694,350                                  |
| State of Tennessee                      | 27,018                        | 636,191                                  | 0                   | 663,209              | 0                                    | 663,209                                    |
| Federal Government                      | 8,911,730                     | 4,672,906                                | 0                   | 13,584,636           | 0                                    | 13,584,636                                 |
| Total Revenues                          | <u>\$ 8,939,523</u>           | <u>\$ 5,618,577</u>                      | <u>\$ 3,691,222</u> | <u>\$ 18,249,322</u> | <u>\$ 918,782</u>                    | <u>\$ 19,168,104</u>                       |
| <b>Expenditures</b>                     |                               |                                          |                     |                      |                                      |                                            |
| Current:                                |                               |                                          |                     |                      |                                      |                                            |
| Instruction                             | \$ 6,542,639                  | \$ 0                                     | \$ 0                | \$ 6,542,639         | \$ 0                                 | \$ 6,542,639                               |
| Support Services                        | 1,785,447                     | 0                                        | 0                   | 1,785,447            | 0                                    | 1,785,447                                  |
| Operation of Non-Instructional Services | 0                             | 5,479,598                                | 3,521,502           | 9,001,100            | 0                                    | 9,001,100                                  |
| Capital Outlay                          | 351,930                       | 0                                        | 0                   | 351,930              | 774,246                              | 1,126,176                                  |
| Debt Service:                           |                               |                                          |                     |                      |                                      |                                            |
| Other Debt Service                      | 0                             | 64,725                                   | 0                   | 64,725               | 0                                    | 64,725                                     |
| Total Expenditures                      | <u>\$ 8,680,016</u>           | <u>\$ 5,544,323</u>                      | <u>\$ 3,521,502</u> | <u>\$ 17,745,841</u> | <u>\$ 774,246</u>                    | <u>\$ 18,520,087</u>                       |
| Excess (Deficiency) of Revenues         |                               |                                          |                     |                      |                                      |                                            |
| Over Expenditures                       | <u>\$ 259,507</u>             | <u>\$ 74,254</u>                         | <u>\$ 169,720</u>   | <u>\$ 503,481</u>    | <u>\$ 144,536</u>                    | <u>\$ 648,017</u>                          |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -****Nonmajor Governmental Funds**

Discretely Presented Anderson County School Department (Cont.)

|                                       | <b>Special Revenue Funds</b>  |                                          |                    |              | <b>Capital<br/>Projects<br/>Fund</b> |                                            |
|---------------------------------------|-------------------------------|------------------------------------------|--------------------|--------------|--------------------------------------|--------------------------------------------|
|                                       | School<br>Federal<br>Projects | Other<br>Education<br>Special<br>Revenue | Internal<br>School | Total        | Education<br>Capital<br>Projects     | Total<br>Nonmajor<br>Governmental<br>Funds |
| <b>Other Financing Sources (Uses)</b> |                               |                                          |                    |              |                                      |                                            |
| Insurance Recovery                    | \$ 0                          | \$ 830                                   | \$ 0               | \$ 830       | \$ 0                                 | \$ 830                                     |
| Transfers In                          | 1,125,000                     | 0                                        | 0                  | 1,125,000    | 0                                    | 1,125,000                                  |
| Transfers Out                         | (127,859)                     | (208,963)                                | 0                  | (336,822)    | 0                                    | (336,822)                                  |
| Total Other Financing Sources (Uses)  | \$ 997,141                    | \$ (208,133)                             | \$ 0               | \$ 789,008   | \$ 0                                 | \$ 789,008                                 |
| Net Change in Fund Balances           | \$ 1,256,648                  | \$ (133,879)                             | \$ 169,720         | \$ 1,292,489 | \$ 144,536                           | \$ 1,437,025                               |
| Fund Balance, July 1, 2023            | 265,810                       | 219,526                                  | 2,039,980          | 2,525,316    | 734,844                              | 3,260,160                                  |
| Fund Balance, June 30, 2024           | \$ 1,522,458                  | \$ 85,647                                | \$ 2,209,700       | \$ 3,817,805 | \$ 879,380                           | \$ 4,697,185                               |

**ANDERSON COUNTY, TENNESSEE**

**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
Discretely Presented Anderson County School Department  
General Purpose School Fund  
**For the Year Ended June 30, 2024**

|                                        | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |               | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|----------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|------------------|---------------|--------------------------------------------------------------|
|                                        |                           |                                   |                                   |                                                             | Original         | Final         |                                                              |
| <b>Revenues</b>                        |                           |                                   |                                   |                                                             |                  |               |                                                              |
| Local Taxes                            | \$ 30,672,885             | \$ 0                              | \$ 0                              | \$ 30,672,885                                               | \$ 31,272,500    | \$ 31,272,500 | \$ (599,615)                                                 |
| Licenses and Permits                   | 3,134                     | 0                                 | 0                                 | 3,134                                                       | 2,500            | 2,500         | 634                                                          |
| Charges for Current Services           | 326,807                   | 0                                 | 0                                 | 326,807                                                     | 79,000           | 288,537       | 38,270                                                       |
| Other Local Revenues                   | 376,310                   | 0                                 | 0                                 | 376,310                                                     | 10,000           | 27,500        | 348,810                                                      |
| State of Tennessee                     | 46,139,953                | 0                                 | 0                                 | 46,139,953                                                  | 44,334,000       | 48,454,108    | (2,314,155)                                                  |
| Federal Government                     | 341,388                   | 0                                 | 0                                 | 341,388                                                     | 175,000          | 175,000       | 166,388                                                      |
| Other Governments and Citizens Groups  | 592,827                   | 0                                 | 0                                 | 592,827                                                     | 0                | 592,827       | 0                                                            |
| Total Revenues                         | \$ 78,453,304             | \$ 0                              | \$ 0                              | \$ 78,453,304                                               | \$ 75,873,000    | \$ 80,812,972 | \$ (2,359,668)                                               |
| <b>Expenditures</b>                    |                           |                                   |                                   |                                                             |                  |               |                                                              |
| Instruction                            |                           |                                   |                                   |                                                             |                  |               |                                                              |
| Regular Instruction Program            | \$ 30,203,004             | \$ 0                              | \$ 0                              | \$ 30,203,004                                               | \$ 31,253,213    | \$ 31,810,307 | \$ 1,607,303                                                 |
| Alternative Instruction Program        | 336,344                   | 0                                 | 0                                 | 336,344                                                     | 0                | 552,784       | 216,440                                                      |
| Special Education Program              | 7,279,824                 | 0                                 | 0                                 | 7,279,824                                                   | 7,818,550        | 8,339,173     | 1,059,349                                                    |
| Career and Technical Education Program | 3,470,447                 | 0                                 | 0                                 | 3,470,447                                                   | 3,959,015        | 3,990,850     | 520,403                                                      |
| Student Body Education Program         | 262,809                   | 0                                 | 0                                 | 262,809                                                     | 0                | 325,000       | 62,191                                                       |
| Support Services                       |                           |                                   |                                   |                                                             |                  |               |                                                              |
| Attendance                             | 266,710                   | 0                                 | 0                                 | 266,710                                                     | 355,550          | 343,550       | 76,840                                                       |
| Health Services                        | 1,512,220                 | 0                                 | 0                                 | 1,512,220                                                   | 1,612,975        | 1,682,190     | 169,970                                                      |
| Other Student Support                  | 1,989,762                 | 0                                 | 0                                 | 1,989,762                                                   | 2,274,850        | 2,294,475     | 304,713                                                      |
| Regular Instruction Program            | 1,076,135                 | 0                                 | 0                                 | 1,076,135                                                   | 1,102,590        | 1,301,780     | 225,645                                                      |
| Special Education Program              | 1,558,115                 | 0                                 | 0                                 | 1,558,115                                                   | 1,497,950        | 1,786,656     | 228,541                                                      |
| Career and Technical Education Program | 189,756                   | 0                                 | 0                                 | 189,756                                                     | 205,570          | 222,220       | 32,464                                                       |
| Technology                             | 2,360,119                 | 0                                 | 0                                 | 2,360,119                                                   | 1,989,420        | 2,560,422     | 200,303                                                      |
| Other Programs                         | 124,257                   | 0                                 | 0                                 | 124,257                                                     | 0                | 124,257       | 0                                                            |
| Board of Education                     | 1,717,568                 | 0                                 | 0                                 | 1,717,568                                                   | 1,809,609        | 1,875,082     | 157,514                                                      |
| Director of Schools                    | 562,150                   | 0                                 | 0                                 | 562,150                                                     | 613,975          | 619,625       | 57,475                                                       |
| Office of the Principal                | 5,248,299                 | 0                                 | 0                                 | 5,248,299                                                   | 5,739,714        | 5,769,214     | 520,915                                                      |
| Fiscal Services                        | 678,953                   | 0                                 | 0                                 | 678,953                                                     | 734,260          | 747,600       | 68,647                                                       |

(Continued)

**ANDERSON COUNTY, TENNESSEE**

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

|                                         | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts     |                      | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|-----------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|----------------------|----------------------|--------------------------------------------------------------|
|                                         |                           |                                   |                                   |                                                             | Original             | Final                |                                                              |
| <b>Expenditures (Cont.)</b>             |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Support Services (Cont.)                |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Human Services/Personnel                | \$ 103,474                | \$ 0                              | \$ 0                              | \$ 103,474                                                  | \$ 112,100           | \$ 114,836           | \$ 11,362                                                    |
| Operation of Plant                      | 5,410,974                 | 0                                 | 0                                 | 5,410,974                                                   | 5,515,422            | 5,790,612            | 379,638                                                      |
| Maintenance of Plant                    | 1,598,443                 | 0                                 | 0                                 | 1,598,443                                                   | 1,924,867            | 1,962,992            | 364,549                                                      |
| Transportation                          | 4,013,665                 | 0                                 | 0                                 | 4,013,665                                                   | 4,250,975            | 4,129,041            | 115,376                                                      |
| Central and Other                       | 598,404                   | 0                                 | 0                                 | 598,404                                                     | 392,500              | 638,725              | 40,321                                                       |
| Operation of Non-Instructional Services |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Food Service                            | 5,799                     | 0                                 | 0                                 | 5,799                                                       | 7,350                | 7,350                | 1,551                                                        |
| Capital Outlay                          |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Regular Capital Outlay                  | 5,874,316                 | (4,043,891)                       | 1,249,014                         | 3,079,439                                                   | 2,500,000            | 4,750,000            | 1,670,561                                                    |
| Interest on Debt                        |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Education                               | 0                         | 0                                 | 0                                 | 0                                                           | 2,000,000            | 0                    | 0                                                            |
| Other Debt Service                      |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Education                               | 2,500,000                 | 0                                 | 0                                 | 2,500,000                                                   | 0                    | 2,500,000            | 0                                                            |
| Total Expenditures                      | <u>\$ 78,941,547</u>      | <u>\$ (4,043,891)</u>             | <u>\$ 1,249,014</u>               | <u>\$ 76,146,670</u>                                        | <u>\$ 77,670,455</u> | <u>\$ 84,238,741</u> | <u>\$ 8,092,071</u>                                          |
| Excess (Deficiency) of Revenues         |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Over Expenditures                       | \$ (488,243)              | \$ 4,043,891                      | \$ (1,249,014)                    | \$ 2,306,634                                                | \$ (1,797,455)       | \$ (3,425,769)       | \$ 5,732,403                                                 |
| <b>Other Financing Sources (Uses)</b>   |                           |                                   |                                   |                                                             |                      |                      |                                                              |
| Proceeds from Sale of Capital Assets    | \$ 351,141                | \$ 0                              | \$ 0                              | \$ 351,141                                                  | \$ 0                 | \$ 0                 | \$ 351,141                                                   |
| Transfers In                            | 270,407                   | 0                                 | 0                                 | 270,407                                                     | 300,000              | 345,156              | (74,749)                                                     |
| Transfers Out                           | (1,125,000)               | 0                                 | 0                                 | (1,125,000)                                                 | 0                    | (1,125,000)          | 0                                                            |
| Total Other Financing Sources           | <u>\$ (503,452)</u>       | <u>\$ 0</u>                       | <u>\$ 0</u>                       | <u>\$ (503,452)</u>                                         | <u>\$ 300,000</u>    | <u>\$ (779,844)</u>  | <u>\$ 276,392</u>                                            |
| Net Change in Fund Balance              | \$ (991,695)              | \$ 4,043,891                      | \$ (1,249,014)                    | \$ 1,803,182                                                | \$ (1,497,455)       | \$ (4,205,613)       | \$ 6,008,795                                                 |
| Fund Balance, July 1, 2023              | <u>15,997,391</u>         | <u>(4,043,891)</u>                | <u>0</u>                          | <u>11,953,500</u>                                           | <u>11,000,000</u>    | <u>11,000,000</u>    | <u>953,500</u>                                               |
| Fund Balance, June 30, 2024             | <u>\$ 15,005,696</u>      | <u>\$ 0</u>                       | <u>\$ (1,249,014)</u>             | <u>\$ 13,756,682</u>                                        | <u>\$ 9,502,545</u>  | <u>\$ 6,794,387</u>  | <u>\$ 6,962,295</u>                                          |

**ANDERSON COUNTY, TENNESSEE****Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual (Budgetary Basis) and Budget**

Discretely Presented Anderson County School Department

School Federal Projects Fund

**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |               | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------------|-----------------------------------|-------------------------------------------------------------|------------------|---------------|--------------------------------------------------------------|
|                                                      |                           |                                   |                                                             | Original         | Final         |                                                              |
| <b>Revenues</b>                                      |                           |                                   |                                                             |                  |               |                                                              |
| Other Local Revenues                                 | \$ 775                    | \$ 0                              | \$ 775                                                      | \$ 0             | \$ 0          | \$ 775                                                       |
| State of Tennessee                                   | 27,018                    | 0                                 | 27,018                                                      | 61,471           | 61,471        | (34,453)                                                     |
| Federal Government                                   | 8,911,730                 | 0                                 | 8,911,730                                                   | 8,277,116        | 10,503,409    | (1,591,679)                                                  |
| Total Revenues                                       | \$ 8,939,523              | \$ 0                              | \$ 8,939,523                                                | \$ 8,338,587     | \$ 10,564,880 | \$ (1,625,357)                                               |
| <b>Expenditures</b>                                  |                           |                                   |                                                             |                  |               |                                                              |
| Instruction                                          |                           |                                   |                                                             |                  |               |                                                              |
| Regular Instruction Program                          | \$ 4,614,323              | \$ 0                              | \$ 4,614,323                                                | \$ 4,913,466     | \$ 5,192,656  | \$ 578,333                                                   |
| Special Education Program                            | 1,684,241                 | 0                                 | 1,684,241                                                   | 1,134,132        | 2,032,714     | 348,473                                                      |
| Career and Technical Education Program               | 244,075                   | 0                                 | 244,075                                                     | 146,884          | 295,627       | 51,552                                                       |
| Support Services                                     |                           |                                   |                                                             |                  |               |                                                              |
| Health Services                                      | 58,004                    | 0                                 | 58,004                                                      | 279,216          | 70,531        | 12,527                                                       |
| Other Student Support                                | 177,286                   | 0                                 | 177,286                                                     | 54,218           | 677,479       | 500,193                                                      |
| Regular Instruction Program                          | 1,178,377                 | 0                                 | 1,178,377                                                   | 1,012,975        | 1,273,738     | 95,361                                                       |
| Special Education Program                            | 108,606                   | 0                                 | 108,606                                                     | 369,146          | 282,057       | 173,451                                                      |
| Technology                                           | 14,176                    | 0                                 | 14,176                                                      | 0                | 14,176        | 0                                                            |
| Transportation                                       | 248,998                   | (64,524)                          | 184,474                                                     | 267,050          | 376,525       | 192,051                                                      |
| Capital Outlay                                       |                           |                                   |                                                             |                  |               |                                                              |
| Regular Capital Outlay                               | 351,930                   | 0                                 | 351,930                                                     | 0                | 351,930       | 0                                                            |
| Total Expenditures                                   | \$ 8,680,016              | \$ (64,524)                       | \$ 8,615,492                                                | \$ 8,177,087     | \$ 10,567,433 | \$ 1,951,941                                                 |
| Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 259,507                | \$ 64,524                         | \$ 324,031                                                  | \$ 161,500       | \$ (2,553)    | \$ 326,584                                                   |

(Continued)



**ANDERSON COUNTY, TENNESSEE****Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual (Budgetary Basis) and Budget**

Discretely Presented Anderson County School Department

School Federal Projects Fund (Cont.)

|                                       | Actual<br>(GAAP<br>Basis)  | Less:<br>Encumbrances<br>7/1/2023 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts    |                          | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|---------------------------------------|----------------------------|-----------------------------------|-------------------------------------------------------------|---------------------|--------------------------|--------------------------------------------------------------|
|                                       |                            |                                   |                                                             | Original            | Final                    |                                                              |
| <b>Other Financing Sources (Uses)</b> |                            |                                   |                                                             |                     |                          |                                                              |
| Transfers In                          | \$ 1,125,000               | \$ 0                              | \$ 1,125,000                                                | \$ 0                | \$ 1,125,000             | \$ 0                                                         |
| Transfers Out                         | (127,859)                  | 0                                 | (127,859)                                                   | (161,500)           | (155,626)                | 27,767                                                       |
| Total Other Financing Sources         | <u>\$ 997,141</u>          | <u>\$ 0</u>                       | <u>\$ 997,141</u>                                           | <u>\$ (161,500)</u> | <u>\$ 969,374</u>        | <u>\$ 27,767</u>                                             |
| Net Change in Fund Balance            | \$ 1,256,648               | \$ 64,524                         | \$ 1,321,172                                                | \$ 0                | \$ 966,821               | \$ 354,351                                                   |
| Fund Balance, July 1, 2023            | 265,810                    | (64,524)                          | 201,286                                                     | 0                   | 0                        | 201,286                                                      |
| Fund Balance, June 30, 2024           | <u><u>\$ 1,522,458</u></u> | <u><u>\$ 0</u></u>                | <u><u>\$ 1,522,458</u></u>                                  | <u><u>\$ 0</u></u>  | <u><u>\$ 966,821</u></u> | <u><u>\$ 555,637</u></u>                                     |

**ANDERSON COUNTY, TENNESSEE****Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual (Budgetary Basis) and Budget**

Discretely Presented Anderson County School Department

Central Cafeteria Fund

**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |              | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------------|-----------------------------------|-------------------------------------------------------------|------------------|--------------|--------------------------------------------------------------|
|                                                      |                           |                                   |                                                             | Original         | Final        |                                                              |
| <b>Revenues</b>                                      |                           |                                   |                                                             |                  |              |                                                              |
| Charges for Current Services                         | \$ 185,572                | \$ 0                              | \$ 185,572                                                  | \$ 345,500       | \$ 295,500   | \$ (109,928)                                                 |
| Other Local Revenues                                 | 89,531                    | 0                                 | 89,531                                                      | 3,000            | 78,000       | 11,531                                                       |
| State of Tennessee                                   | 30,368                    | 0                                 | 30,368                                                      | 28,000           | 28,000       | 2,368                                                        |
| Federal Government                                   | 4,230,510                 | 0                                 | 4,230,510                                                   | 4,162,000        | 4,265,504    | (34,994)                                                     |
| Total Revenues                                       | \$ 4,535,981              | \$ 0                              | \$ 4,535,981                                                | \$ 4,538,500     | \$ 4,667,004 | \$ (131,023)                                                 |
| <b>Expenditures</b>                                  |                           |                                   |                                                             |                  |              |                                                              |
| Operation of Non-Instructional Services              |                           |                                   |                                                             |                  |              |                                                              |
| Food Service                                         | \$ 4,317,370              | \$ (150,796)                      | \$ 4,166,574                                                | \$ 5,649,369     | \$ 4,714,004 | \$ 547,430                                                   |
| Total Expenditures                                   | \$ 4,317,370              | \$ (150,796)                      | \$ 4,166,574                                                | \$ 5,649,369     | \$ 4,714,004 | \$ 547,430                                                   |
| Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 218,611                | \$ 150,796                        | \$ 369,407                                                  | \$ (1,110,869)   | \$ (47,000)  | \$ 416,407                                                   |
| <b>Other Financing Sources (Uses)</b>                |                           |                                   |                                                             |                  |              |                                                              |
| Proceeds from Sale of Capital Assets                 | \$ 130                    | \$ 0                              | \$ 130                                                      | \$ 0             | \$ 0         | \$ 130                                                       |
| Transfers In                                         | 66,415                    | 0                                 | 66,415                                                      | 47,000           | 47,000       | 19,415                                                       |
| Total Other Financing Sources                        | \$ 66,545                 | \$ 0                              | \$ 66,545                                                   | \$ 47,000        | \$ 47,000    | \$ 19,545                                                    |
| Net Change in Fund Balance                           | \$ 285,156                | \$ 150,796                        | \$ 435,952                                                  | \$ (1,063,869)   | \$ 0         | \$ 435,952                                                   |
| Fund Balance, July 1, 2023                           | 4,604,896                 | (150,796)                         | 4,454,100                                                   | 3,200,000        | 3,200,000    | 1,254,100                                                    |
| Fund Balance, June 30, 2024                          | \$ 4,890,052              | \$ 0                              | \$ 4,890,052                                                | \$ 2,136,131     | \$ 3,200,000 | \$ 1,690,052                                                 |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
Discretely Presented Anderson County School Department  
Other Education Special Revenue Fund  
**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts    |                     | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------------|-----------------------------------|-------------------------------------------------------------|---------------------|---------------------|--------------------------------------------------------------|
|                                                      |                           |                                   |                                                             | Original            | Final               |                                                              |
| <b>Revenues</b>                                      |                           |                                   |                                                             |                     |                     |                                                              |
| Charges for Current Services                         | \$ 307,127                | \$ 0                              | \$ 307,127                                                  | \$ 453,122          | \$ 476,028          | \$ (168,901)                                                 |
| Other Local Revenues                                 | 2,353                     | 0                                 | 2,353                                                       | 0                   | 2,353               | 0                                                            |
| State of Tennessee                                   | 636,191                   | 0                                 | 636,191                                                     | 637,580             | 637,580             | (1,389)                                                      |
| Federal Government                                   | 4,672,906                 | 0                                 | 4,672,906                                                   | 4,324,941           | 4,666,938           | 5,968                                                        |
| Total Revenues                                       | <u>\$ 5,618,577</u>       | <u>\$ 0</u>                       | <u>\$ 5,618,577</u>                                         | <u>\$ 5,415,643</u> | <u>\$ 5,782,899</u> | <u>\$ (164,322)</u>                                          |
| <b>Expenditures</b>                                  |                           |                                   |                                                             |                     |                     |                                                              |
| Operation of Non-Instructional Services              |                           |                                   |                                                             |                     |                     |                                                              |
| Community Services                                   | \$ 4,844,061              | \$ (5,833)                        | \$ 4,838,228                                                | \$ 4,473,519        | \$ 4,921,766        | \$ 83,538                                                    |
| Early Childhood Education                            | 635,537                   | 0                                 | 635,537                                                     | 626,800             | 636,926             | 1,389                                                        |
| Principal on Debt                                    |                           |                                   |                                                             |                     |                     |                                                              |
| Education                                            | 0                         | 0                                 | 0                                                           | 62,556              | 0                   | 0                                                            |
| Interest on Debt                                     |                           |                                   |                                                             |                     |                     |                                                              |
| Education                                            | 0                         | 0                                 | 0                                                           | 2,266               | 0                   | 0                                                            |
| Other Debt Service                                   |                           |                                   |                                                             |                     |                     |                                                              |
| Education                                            | 64,725                    | 0                                 | 64,725                                                      | 0                   | 64,747              | 22                                                           |
| Total Expenditures                                   | <u>\$ 5,544,323</u>       | <u>\$ (5,833)</u>                 | <u>\$ 5,538,490</u>                                         | <u>\$ 5,165,141</u> | <u>\$ 5,623,439</u> | <u>\$ 84,949</u>                                             |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>\$ 74,254</u>          | <u>\$ 5,833</u>                   | <u>\$ 80,087</u>                                            | <u>\$ 250,502</u>   | <u>\$ 159,460</u>   | <u>\$ (79,373)</u>                                           |
| <b>Other Financing Sources (Uses)</b>                |                           |                                   |                                                             |                     |                     |                                                              |
| Insurance Recovery                                   | \$ 830                    | 0                                 | 830                                                         | 0                   | 830                 | 0                                                            |
| Transfers Out                                        | (208,963)                 | 0                                 | (208,963)                                                   | (250,502)           | (209,538)           | 575                                                          |
| Total Other Financing Sources                        | <u>\$ (208,133)</u>       | <u>\$ 0</u>                       | <u>\$ (208,133)</u>                                         | <u>\$ (250,502)</u> | <u>\$ (208,708)</u> | <u>\$ 575</u>                                                |
| Net Change in Fund Balance                           | \$ (133,879)              | 5,833                             | (128,046)                                                   | 0                   | (49,248)            | (78,798)                                                     |
| Fund Balance, July 1, 2023                           | 219,526                   | (5,833)                           | 213,693                                                     | 219,526             | 219,526             | (5,833)                                                      |
| Fund Balance, June 30, 2024                          | <u>\$ 85,647</u>          | <u>\$ 0</u>                       | <u>\$ 85,647</u>                                            | <u>\$ 219,526</u>   | <u>\$ 170,278</u>   | <u>\$ (84,631)</u>                                           |

**ANDERSON COUNTY, TENNESSEE****Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual (Budgetary Basis) and Budget**

Discretely Presented Anderson County School Department

Education Capital Projects Fund

**For the Year Ended June 30, 2024**

|                                                      | Actual<br>(GAAP<br>Basis) | Less:<br>Encumbrances<br>7/1/2023 | Add:<br>Encumbrances<br>6/30/2024 | Actual<br>Revenues/<br>Expenditures<br>(Budgetary<br>Basis) | Budgeted Amounts |            | Variance<br>with Final<br>Budget -<br>Positive<br>(Negative) |
|------------------------------------------------------|---------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------|------------------|------------|--------------------------------------------------------------|
|                                                      |                           |                                   |                                   |                                                             | Original         | Final      |                                                              |
| <b>Revenues</b>                                      |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Local Taxes                                          | \$ 918,782                | \$ 0                              | \$ 0                              | \$ 918,782                                                  | \$ 939,235       | \$ 939,235 | \$ (20,453)                                                  |
| Total Revenues                                       | \$ 918,782                | \$ 0                              | \$ 0                              | \$ 918,782                                                  | \$ 939,235       | \$ 939,235 | \$ (20,453)                                                  |
| <b>Expenditures</b>                                  |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Capital Outlay                                       |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Regular Capital Outlay                               | \$ 774,246                | \$ (94,832)                       | \$ 20,884                         | \$ 700,298                                                  | \$ 839,235       | \$ 839,235 | \$ 138,937                                                   |
| Capital Projects                                     |                           |                                   |                                   |                                                             |                  |            |                                                              |
| Education Capital Projects                           | 0                         | 0                                 | 0                                 | 0                                                           | 100,000          | 100,000    | 100,000                                                      |
| Total Expenditures                                   | \$ 774,246                | \$ (94,832)                       | \$ 20,884                         | \$ 700,298                                                  | \$ 939,235       | \$ 939,235 | \$ 238,937                                                   |
| Excess (Deficiency) of Revenues<br>Over Expenditures | \$ 144,536                | \$ 94,832                         | \$ (20,884)                       | \$ 218,484                                                  | \$ 0             | \$ 0       | \$ 218,484                                                   |
| Net Change in Fund Balance                           | \$ 144,536                | \$ 94,832                         | \$ (20,884)                       | \$ 218,484                                                  | \$ 0             | \$ 0       | \$ 218,484                                                   |
| Fund Balance, July 1, 2023                           | 734,844                   | (94,832)                          | 0                                 | 640,012                                                     | 750,000          | 750,000    | (109,988)                                                    |
| Fund Balance, June 30, 2024                          | \$ 879,380                | \$ 0                              | \$ (20,884)                       | \$ 858,496                                                  | \$ 750,000       | \$ 750,000 | \$ 108,496                                                   |

## MISCELLANEOUS SCHEDULES

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Changes in Long-term Other Loans and Bonds**  
**For the Year Ended June 30, 2024**

| Description of Indebtedness                       | Original<br>Amount<br>of Issue | Interest<br>Rate | Date<br>of<br>Issue | Last<br>Maturity<br>Date | Outstanding<br>7-1-23 | Paid and/or<br>Matured<br>During<br>Period | Outstanding<br>6-30-24 |
|---------------------------------------------------|--------------------------------|------------------|---------------------|--------------------------|-----------------------|--------------------------------------------|------------------------|
| <b>OTHER LOANS PAYABLE</b>                        |                                |                  |                     |                          |                       |                                            |                        |
| Payable through Rural Debt Service Fund           |                                |                  |                     |                          |                       |                                            |                        |
| City of Clarksville Series 2014 PBA               | \$ 4,505,215                   | 2.75 %           | 2-4-14              | 5-1-31                   | \$ 2,810,000          | \$ 200,000                                 | \$ 2,610,000           |
| Total Payable through Rural Debt Service Fund     |                                |                  |                     |                          | \$ 2,810,000          | \$ 200,000                                 | \$ 2,610,000           |
| Payable through Education Debt Service Fund       |                                |                  |                     |                          |                       |                                            |                        |
| City of Clarksville Series 2014 PBA               | 5,180,000                      | 2.75             | 2-4-14              | 5-1-31                   | \$ 3,210,000          | \$ 225,000                                 | \$ 2,985,000           |
| Total Payable through Education Debt Service Fund |                                |                  |                     |                          | \$ 3,210,000          | \$ 225,000                                 | \$ 2,985,000           |
| Total Other Loans Payable                         |                                |                  |                     |                          | \$ 6,020,000          | \$ 425,000                                 | \$ 5,595,000           |
| <b>BONDS PAYABLE</b>                              |                                |                  |                     |                          |                       |                                            |                        |
| Payable through General Debt Service Fund         |                                |                  |                     |                          |                       |                                            |                        |
| General Obligation Refunding, Series 2016         | 8,030,000                      | 2 to 2.7         | 5-19-17             | 5-1-35                   | \$ 7,770,000          | \$ 45,000                                  | \$ 7,725,000           |
| General Obligation, Series 2020A                  | 7,180,000                      | 2 to 5           | 5-15-20             | 5-1-40                   | 6,400,000             | 285,000                                    | 6,115,000              |
| General Obligation Refunding, Series 2020A        | 6,670,000                      | 5                | 5-15-20             | 5-1-29                   | 4,905,000             | 745,000                                    | 4,160,000              |
| Total Payable through General Debt Service Fund   |                                |                  |                     |                          | \$ 19,075,000         | \$ 1,075,000                               | \$ 18,000,000          |
| Payable through Rural Debt Service Fund           |                                |                  |                     |                          |                       |                                            |                        |
| Rural School Refunding                            | 6,310,000                      | 3 to 5           | 3-8-18              | 5-1-26                   | \$ 2,670,000          | \$ 845,000                                 | \$ 1,825,000           |
| Rural School                                      | 5,620,000                      | 2 to 5           | 2-28-19             | 5-1-39                   | 4,835,000             | 230,000                                    | 4,605,000              |
| Rural School Refunding, Series 2020B              | 1,525,000                      | 3 to 5           | 5-15-20             | 5-1-31                   | 1,450,000             | 25,000                                     | 1,425,000              |
| Total Payable through Rural Debt Service Fund     |                                |                  |                     |                          | \$ 8,955,000          | \$ 1,100,000                               | \$ 7,855,000           |
| Payable through Education Debt Service Fund       |                                |                  |                     |                          |                       |                                            |                        |
| Rural High School Refunding                       | 4,770,000                      | 3 to 5           | 3-8-18              | 5-1-25                   | \$ 1,535,000          | \$ 750,000                                 | \$ 785,000             |
| Rural High School                                 | 5,280,000                      | 3 to 5           | 2-28-19             | 5-1-39                   | 4,585,000             | 205,000                                    | 4,380,000              |
| Rural High School Refunding, Series 2020C         | 5,725,000                      | 4 to 5           | 5-15-20             | 5-1-31                   | 5,425,000             | 100,000                                    | 5,325,000              |
| Total Payable through Education Debt Service Fund |                                |                  |                     |                          | \$ 11,545,000         | \$ 1,055,000                               | \$ 10,490,000          |
| Total Bonds Payable                               |                                |                  |                     |                          | \$ 39,575,000         | \$ 3,230,000                               | \$ 36,345,000          |

Exhibit J-2

**ANDERSON COUNTY, TENNESSEE**

**Schedule of Long-term Debt Requirements by Year**

| Year<br>Ending<br>June 30 | Other Loans  |            |              |
|---------------------------|--------------|------------|--------------|
|                           | Principal    | Interest   | Total        |
| 2025                      | \$ 425,000   | \$ 153,863 | \$ 578,863   |
| 2026                      | 625,000      | 142,175    | 767,175      |
| 2027                      | 875,000      | 124,988    | 999,988      |
| 2028                      | 875,000      | 100,925    | 975,925      |
| 2029                      | 925,000      | 76,863     | 1,001,863    |
| 2030                      | 925,000      | 51,425     | 976,425      |
| 2031                      | 945,000      | 25,988     | 970,988      |
| Total                     | \$ 5,595,000 | \$ 676,227 | \$ 6,271,227 |

| Year<br>Ending<br>June 30 | Bonds         |              |               |
|---------------------------|---------------|--------------|---------------|
|                           | Principal     | Interest     | Total         |
| 2025                      | \$ 3,385,000  | \$ 1,367,463 | \$ 4,752,463  |
| 2026                      | 3,385,000     | 1,200,113    | 4,585,113     |
| 2027                      | 2,795,000     | 1,032,763    | 3,827,763     |
| 2028                      | 2,935,000     | 902,163      | 3,837,163     |
| 2029                      | 2,900,000     | 764,513      | 3,664,513     |
| 2030                      | 3,310,000     | 628,913      | 3,938,913     |
| 2031                      | 3,440,000     | 507,993      | 3,947,993     |
| 2032                      | 2,200,000     | 395,578      | 2,595,578     |
| 2033                      | 2,270,000     | 334,153      | 2,604,153     |
| 2034                      | 2,335,000     | 270,648      | 2,605,648     |
| 2035                      | 2,395,000     | 207,954      | 2,602,954     |
| 2036                      | 1,090,000     | 143,132      | 1,233,132     |
| 2037                      | 1,120,000     | 112,655      | 1,232,655     |
| 2038                      | 1,150,000     | 80,455       | 1,230,455     |
| 2039                      | 1,185,000     | 46,844       | 1,231,844     |
| 2040                      | 450,000       | 11,250       | 461,250       |
| Total                     | \$ 36,345,000 | \$ 8,006,590 | \$ 44,351,590 |

Exhibit J-3

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Changes in Leases Obligations**  
**For the Year Ended June 30, 2024**

| Description of Indebtedness                                                                                                      | Original<br>Amount<br>of Issue | Interest<br>Rate |   | Date<br>of<br>Issue | Maturity<br>Date | Outstanding<br>7-1-23 | Issued<br>During<br>Period | Paid and/or<br>Matured<br>During<br>Period | Outstanding<br>6-30-24 |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------|---|---------------------|------------------|-----------------------|----------------------------|--------------------------------------------|------------------------|
| <b>LEASES PAYABLE</b>                                                                                                            |                                |                  |   |                     |                  |                       |                            |                                            |                        |
| Payable through Ambulance Service Fund (1)                                                                                       |                                |                  |   |                     |                  |                       |                            |                                            |                        |
| Enterprise 2023 Dodge Durango                                                                                                    | \$ 43,978                      | 5.39             | % | 3-1-24              | 2-1-29           | \$ 0                  | \$ 43,978                  | \$ 2,801                                   | \$ 41,177              |
| Enterprise 2023 Dodge Durango                                                                                                    | 43,978                         | 5.39             |   | 3-1-24              | 2-1-29           | 0                     | 43,978                     | 2,801                                      | 41,177                 |
| Enterprise 2023 Dodge Durango                                                                                                    | 43,978                         | 5.39             |   | 3-1-24              | 2-1-29           | 0                     | 43,978                     | 2,801                                      | 41,177                 |
| Enterprise 2023 Ford F250                                                                                                        | 54,132                         | 5.39             |   | 4-1-24              | 3-1-29           | 0                     | 54,132                     | 2,910                                      | 51,222                 |
| Total Payable through Ambulance Service Fund                                                                                     |                                |                  |   |                     |                  | <u>\$ 0</u>           | <u>\$ 186,066</u>          | <u>\$ 11,313</u>                           | <u>\$ 174,753</u>      |
| Contributions Due by the School Department from the Other Education Special<br>Revenue Fund to the Rural Debt Service Fund       |                                |                  |   |                     |                  |                       |                            |                                            |                        |
| Head Start Facility                                                                                                              | 957,236                        | 12.28            |   | 12-1-03             | 12-1-23          | \$ 62,465             | \$ 0                       | \$ 62,465                                  | \$ 0                   |
| Total Contributions Due by the School Department from the Other Education<br>Special Revenue Fund to the Rural Debt Service Fund |                                |                  |   |                     |                  | <u>\$ 62,465</u>      | <u>\$ 0</u>                | <u>\$ 62,465</u>                           | <u>\$ 0</u>            |
| Total Leases Payable - Governmental Activities                                                                                   |                                |                  |   |                     |                  | <u>\$ 62,465</u>      | <u>\$ 186,066</u>          | <u>\$ 73,778</u>                           | <u>\$ 174,753</u>      |

(1) The county has closed the Ambulance Service Fund effective June 30, 2024. This lease will be payable from the General Fund in subsequent years.



Exhibit J-4

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Lease Requirements by Year**

| Year<br>Ending<br>June 30 | Leases     |           |            |
|---------------------------|------------|-----------|------------|
|                           | Principal  | Interest  | Total      |
| 2025                      | \$ 33,342  | \$ 8,603  | \$ 41,945  |
| 2026                      | 35,183     | 6,762     | 41,945     |
| 2027                      | 37,127     | 4,818     | 41,945     |
| 2028                      | 39,178     | 2,767     | 41,945     |
| 2029                      | 29,923     | 658       | 30,581     |
| Total                     | \$ 174,753 | \$ 23,608 | \$ 198,361 |

**ANDERSON COUNTY, TENNESSEE**

**Schedule of Leases Receivable**

Primary Government

**June 30, 2024**

| Description                    | Debtor                                           | Original<br>Amount<br>of Lease | Date<br>of<br>Issue | Date<br>of<br>Maturity | Interest<br>Rate |  | Balance<br>7-1-23 | Deductions | Balance<br>6-30-24 |
|--------------------------------|--------------------------------------------------|--------------------------------|---------------------|------------------------|------------------|--|-------------------|------------|--------------------|
| <b>PRIMARY GOVERNMENT</b>      |                                                  |                                |                     |                        |                  |  |                   |            |                    |
| General Fund                   |                                                  |                                |                     |                        |                  |  |                   |            |                    |
| District Attorney Office Space | Tennessee District Attorney General Conference * | \$ 367,953                     | 9-1-22              | 8-1-30                 | 3.5 %            |  | \$ 337,660        | \$ 41,646  | \$ 296,014         |
| Total Leases Receivable        |                                                  |                                |                     |                        |                  |  | \$ 337,660        | \$ 41,646  | \$ 296,014         |

\* This lease receivable was inadvertently omitted from the previous year financial report.

**ANDERSON COUNTY, TENNESSEE****Schedule of Transfers**

Primary Government and Discretely Presented Anderson County School Department

**For the Year Ended June 30, 2024**

| <b>From Fund</b>                                                       | <b>To Fund</b>            | <b>Purpose</b>                              | <b>Amount</b>              |
|------------------------------------------------------------------------|---------------------------|---------------------------------------------|----------------------------|
| <b>PRIMARY GOVERNMENT</b>                                              |                           |                                             |                            |
| General                                                                | Ambulance Service         | Opioid Past Remediation Funds               | \$ 200,000                 |
| "                                                                      | Employee Health Insurance | Contribution in addition to premiums        | 159,139                    |
| Public Library                                                         | "                         | "                                           | 10,930                     |
| Solid Waste/Sanitation                                                 | "                         | "                                           | 9,011                      |
| Other General Government                                               | "                         | "                                           | 12                         |
| Highway/Public Works                                                   | "                         | "                                           | 17,780                     |
| Ambulance Service                                                      | "                         | "                                           | 1,854                      |
| "                                                                      | General                   | To close fund                               | 818,854                    |
| Special Purpose                                                        | Ambulance Service         | To fund operations                          | 516,000                    |
| "                                                                      | General Capital Projects  | Matching funds for TDEC ARPA project        | 67,990                     |
| Total Transfers Primary Government                                     |                           |                                             | <u><u>\$ 1,801,570</u></u> |
| <b>DISCRETELY PRESENTED ANDERSON COUNTY SCHOOL DEPARTMENT</b>          |                           |                                             |                            |
| General Purpose School                                                 | School Federal Projects   | Cash flow                                   | \$ 1,125,000               |
| School Federal Projects                                                | General Purpose School    | Funding for Vocational Rehabilitation Grant | 45,156                     |
| "                                                                      | "                         | Indirect costs                              | 82,703                     |
| Other Education Special Revenue                                        | "                         | Indirect costs                              | 142,548                    |
| "                                                                      | Central Cafeteria         | Food service                                | 66,415                     |
| Total Transfers Discretely Presented Anderson County School Department |                           |                                             | <u><u>\$ 1,461,822</u></u> |

**ANDERSON COUNTY, TENNESSEE****Schedule of Salaries and Official Bonds of Principal Officials**

Primary Government and Discretely Presented Anderson County School Department

**For the Year Ended June 30, 2024**

| Official                                                       | Salary            | Authorization                                             | Bond    | Surety                          |
|----------------------------------------------------------------|-------------------|-----------------------------------------------------------|---------|---------------------------------|
| <b>County Mayor</b>                                            |                   | Section 8-24-102, <i>TCA</i>                              | \$ (1)  | Tennessee Risk Management Trust |
| Base salary                                                    | \$ 122,530        |                                                           |         |                                 |
| Vehicle allowance                                              | 9,600             |                                                           |         |                                 |
| Total compensation                                             | <u>\$ 132,130</u> |                                                           |         |                                 |
| <b>Highway Superintendent</b>                                  |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary/Total compensation                                 | <u>\$ 116,695</u> |                                                           |         |                                 |
| <b>Director of Schools</b>                                     |                   | State Board of Education and<br>County Board of Education | (1)     | Tennessee Risk Management Trust |
| Base salary                                                    | \$ 190,000        |                                                           |         |                                 |
| Vehicle allowance                                              | 9,600             |                                                           |         |                                 |
| Annuity contribution                                           | 10,000            |                                                           |         |                                 |
| Chief executive officer training supplement                    | 1,000             |                                                           |         |                                 |
| Total compensation                                             | <u>\$ 210,600</u> |                                                           |         |                                 |
| <b>Trustee</b>                                                 |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary/Total compensation                                 | <u>\$ 106,086</u> |                                                           |         |                                 |
| <b>Assessor of Property</b>                                    |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary/Total compensation                                 | <u>\$ 106,086</u> |                                                           |         |                                 |
| <b>County Clerk</b>                                            |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary/Total compensation                                 | <u>\$ 106,086</u> |                                                           |         |                                 |
| <b>Circuit, General Sessions and<br/>Juvenile Courts Clerk</b> |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary/Total compensation                                 | <u>\$ 106,086</u> |                                                           |         |                                 |
| <b>Clerk and Master</b>                                        |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary                                                    | \$ 106,086        |                                                           |         |                                 |
| Special commissioner fees                                      | 3,556             |                                                           |         |                                 |
| Total Compensation                                             | <u>\$ 109,642</u> |                                                           |         |                                 |
| <b>Register of Deeds</b>                                       |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary/Total compensation                                 | <u>\$ 106,086</u> |                                                           |         |                                 |
| <b>Sheriff</b>                                                 |                   | Section 8-24-102, <i>TCA</i>                              | (1)     | Tennessee Risk Management Trust |
| Base salary                                                    | \$ 116,695        |                                                           |         |                                 |
| Law enforcement training supplement                            | 800               |                                                           |         |                                 |
| Total compensation                                             | <u>\$ 117,495</u> |                                                           |         |                                 |
| <b>Finance Director</b>                                        |                   | County Commission                                         | (1)     | Tennessee Risk Management Trust |
| Base salary/Total compensation                                 | <u>\$ 106,086</u> |                                                           |         |                                 |
| Employee Blanket Bonds:                                        |                   |                                                           |         |                                 |
| Employee Fidelity - County Departments                         |                   |                                                           | 400,000 | Tennessee Risk Management Trust |
| Employee Fidelity - School Department                          |                   |                                                           | 400,000 | "                               |

(1) Official is under the employee fidelity insurance coverage.

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types**  
**For the Year Ended June 30, 2024**

|                                                          | Special Revenue Funds |                |                          |                   |                 |              |
|----------------------------------------------------------|-----------------------|----------------|--------------------------|-------------------|-----------------|--------------|
|                                                          | General               | Public Library | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control |
| <b>Local Taxes</b>                                       |                       |                |                          |                   |                 |              |
| County Property Taxes                                    |                       |                |                          |                   |                 |              |
| Current Property Tax                                     | \$ 13,374,823         | \$ 505,753     | \$ 1,389,842             | \$ 415,578        | \$ 0            | \$ 0         |
| Trustee's Collections - Prior Year                       | 302,279               | 11,418         | 31,108                   | 9,308             | 0               | 0            |
| Trustee's Collections - Bankruptcy                       | 4,706                 | 177            | 453                      | 142               | 0               | 0            |
| Circuit Clerk/Clerk and Master Collections - Prior Years | 208,695               | 0              | 0                        | 0                 | 0               | 0            |
| Interest and Penalty                                     | 166,175               | 2,489          | 6,817                    | 2,042             | 0               | 0            |
| Payments in-Lieu-of Taxes - T.V.A.                       | 33,349                | 0              | 0                        | 0                 | 0               | 0            |
| Payments in-Lieu-of Taxes - Local Utilities              | 804,877               | 0              | 0                        | 0                 | 0               | 0            |
| Payments in-Lieu-of Taxes - Other                        | 1,527,726             | 0              | 0                        | 0                 | 0               | 0            |
| County Local Option Taxes                                |                       |                |                          |                   |                 |              |
| Local Option Sales Tax                                   | 2,042,174             | 0              | 0                        | 0                 | 0               | 0            |
| Hotel/Motel Tax                                          | 122                   | 0              | 0                        | 0                 | 0               | 0            |
| Litigation Tax - General                                 | 132,464               | 0              | 0                        | 0                 | 0               | 0            |
| Litigation Tax - Special Purpose                         | 18,804                | 0              | 0                        | 0                 | 0               | 0            |
| Litigation Tax - Office of Public Defender               | 21,220                | 0              | 0                        | 0                 | 0               | 0            |
| Litigation Tax - Jail, Workhouse, or Courthouse          | 7,419                 | 0              | 0                        | 0                 | 0               | 0            |
| Litigation Tax - Victim-Offender Mediation Center        | 9,792                 | 0              | 0                        | 0                 | 0               | 0            |
| Litigation Tax - Courthouse Security                     | 76,573                | 0              | 0                        | 0                 | 0               | 0            |
| Business Tax                                             | 1,788,591             | 0              | 0                        | 0                 | 0               | 0            |
| Mixed Drink Tax                                          | 2,702                 | 0              | 0                        | 0                 | 0               | 0            |
| Mineral Severance Tax                                    | 0                     | 0              | 0                        | 0                 | 0               | 0            |
| Statutory Local Taxes                                    |                       |                |                          |                   |                 |              |
| Bank Excise Tax                                          | 312,082               | 0              | 0                        | 0                 | 0               | 0            |
| Wholesale Beer Tax                                       | 187,714               | 0              | 0                        | 0                 | 0               | 0            |
| Other Statutory Local Taxes                              | 12,232                | 0              | 0                        | 0                 | 0               | 0            |
| Total Local Taxes                                        | \$ 21,034,519         | \$ 519,837     | \$ 1,428,220             | \$ 427,070        | \$ 0            | \$ 0         |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                          | Special Revenue Funds |                |                          |                   |                 |              |
|------------------------------------------|-----------------------|----------------|--------------------------|-------------------|-----------------|--------------|
|                                          | General               | Public Library | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control |
| <b>Licenses and Permits</b>              |                       |                |                          |                   |                 |              |
| Licenses                                 |                       |                |                          |                   |                 |              |
| Cable TV Franchise                       | \$ 180,660            | \$ 0           | \$ 0                     | \$ 0              | \$ 0            | 0            |
| Permits                                  |                       |                |                          |                   |                 |              |
| Beer Permits                             | 1,188                 | 0              | 0                        | 0                 | 0               | 0            |
| Building Permits                         | 186,427               | 0              | 0                        | 0                 | 0               | 0            |
| Total Licenses and Permits               | <u>\$ 368,275</u>     | <u>\$ 0</u>    | <u>\$ 0</u>              | <u>\$ 0</u>       | <u>\$ 0</u>     | <u>0</u>     |
| <b>Fines, Forfeitures, and Penalties</b> |                       |                |                          |                   |                 |              |
| Circuit Court                            |                       |                |                          |                   |                 |              |
| Fines                                    | \$ 13,421             | \$ 0           | \$ 0                     | \$ 0              | \$ 0            | 0            |
| Officers Costs                           | 20,135                | 0              | 0                        | 0                 | 0               | 0            |
| Drug Control Fines                       | 2,981                 | 0              | 0                        | 0                 | 0               | 1,524        |
| Drug Court Fees                          | 5,529                 | 0              | 0                        | 0                 | 0               | 0            |
| Jail Fees                                | 10,744                | 0              | 0                        | 0                 | 0               | 0            |
| District Attorney General Fees           | 25                    | 0              | 0                        | 0                 | 0               | 0            |
| DUI Treatment Fines                      | 1,214                 | 0              | 0                        | 0                 | 0               | 0            |
| Data Entry Fee - Circuit Court           | 9,598                 | 0              | 0                        | 0                 | 0               | 0            |
| Courtroom Security Fee                   | 60                    | 0              | 0                        | 0                 | 0               | 0            |
| Victims Assistance Assessments           | 4,862                 | 0              | 0                        | 0                 | 0               | 0            |
| General Sessions Court                   |                       |                |                          |                   |                 |              |
| Fines                                    | 19,826                | 0              | 0                        | 0                 | 0               | 0            |
| Officers Costs                           | 65,396                | 0              | 0                        | 0                 | 0               | 0            |
| Drug Control Fines                       | 3,115                 | 0              | 0                        | 0                 | 0               | 1,091        |
| Drug Court Fees                          | 2,713                 | 0              | 0                        | 0                 | 0               | 0            |
| Jail Fees                                | 81,416                | 0              | 0                        | 0                 | 0               | 0            |
| District Attorney General Fees           | 601                   | 0              | 0                        | 0                 | 0               | 0            |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                  | Special Revenue Funds |                   |                                |                      |                    |                 |
|--------------------------------------------------|-----------------------|-------------------|--------------------------------|----------------------|--------------------|-----------------|
|                                                  | General               | Public<br>Library | Solid<br>Waste /<br>Sanitation | Ambulance<br>Service | Special<br>Purpose | Drug<br>Control |
| <b>Fines, Forfeitures, and Penalties (Cont.)</b> |                       |                   |                                |                      |                    |                 |
| General Sessions Court (Cont.)                   |                       |                   |                                |                      |                    |                 |
| DUI Treatment Fines                              | \$ 5,419              | \$ 0              | \$ 0                           | \$ 0                 | \$ 0               | 0               |
| Data Entry Fee - General Sessions Court          | 21,204                | 0                 | 0                              | 0                    | 0                  | 0               |
| Courtroom Security Fee                           | 66                    | 0                 | 0                              | 0                    | 0                  | 0               |
| Victims Assistance Assessments                   | 26,954                | 0                 | 0                              | 0                    | 0                  | 0               |
| Juvenile Court                                   |                       |                   |                                |                      |                    |                 |
| Fines                                            | 3,482                 | 0                 | 0                              | 0                    | 0                  | 0               |
| Officers Costs                                   | 16,686                | 0                 | 0                              | 0                    | 0                  | 0               |
| Drug Court Fees                                  | 66                    | 0                 | 0                              | 0                    | 0                  | 0               |
| Jail Fees                                        | 9,747                 | 0                 | 0                              | 0                    | 0                  | 0               |
| Data Entry Fee - Juvenile Court                  | 2,759                 | 0                 | 0                              | 0                    | 0                  | 0               |
| Courtroom Security Fee                           | 2                     | 0                 | 0                              | 0                    | 0                  | 0               |
| Chancery Court                                   |                       |                   |                                |                      |                    |                 |
| Officers Costs                                   | 19,054                | 0                 | 0                              | 0                    | 0                  | 0               |
| Data Entry Fee - Chancery Court                  | 12,982                | 0                 | 0                              | 0                    | 0                  | 0               |
| Courtroom Security Fee                           | 2,048                 | 0                 | 0                              | 0                    | 0                  | 0               |
| Other Courts - In-county                         |                       |                   |                                |                      |                    |                 |
| Fines                                            | 285                   | 0                 | 0                              | 0                    | 0                  | 0               |
| Other Fines, Forfeitures, and Penalties          |                       |                   |                                |                      |                    |                 |
| Proceeds from Confiscated Property               | 0                     | 0                 | 0                              | 0                    | 0                  | 30,599          |
| Other Fines, Forfeitures, and Penalties          | 16,635                | 0                 | 0                              | 2,400                | 0                  | 0               |
| Total Fines, Forfeitures, and Penalties          | \$ 379,025            | \$ 0              | \$ 0                           | \$ 2,400             | \$ 0               | \$ 33,214       |
| <b>Charges for Current Services</b>              |                       |                   |                                |                      |                    |                 |
| General Service Charges                          |                       |                   |                                |                      |                    |                 |
| Convenience Waste Centers Collection Charge      | \$ 0                  | \$ 0              | \$ 105,085                     | \$ 0                 | \$ 0               | 0               |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                               | Special Revenue Funds |                |                          |                   |                 |              |
|-----------------------------------------------|-----------------------|----------------|--------------------------|-------------------|-----------------|--------------|
|                                               | General               | Public Library | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control |
| <b>Charges for Current Services (Cont.)</b>   |                       |                |                          |                   |                 |              |
| General Service Charges (Cont.)               |                       |                |                          |                   |                 |              |
| Surcharge - Host Agency                       | \$ 0                  | \$ 0           | \$ 684,038               | \$ 0              | \$ 0            | 0            |
| Solid Waste Disposal Fee                      | 0                     | 0              | 13,010                   | 0                 | 0               | 0            |
| Surcharge - Waste Tire Disposal               | 0                     | 0              | 68,985                   | 0                 | 0               | 0            |
| Patient Charges                               | 0                     | 0              | 0                        | 5,779,921         | 0               | 0            |
| Health Department Collections                 | 216,625               | 0              | 0                        | 0                 | 0               | 0            |
| Other General Service Charges                 | 1,886                 | 0              | 0                        | 125,230           | 0               | 0            |
| Service Charges                               | 30,264                | 0              | 0                        | 0                 | 0               | 0            |
| Fees                                          |                       |                |                          |                   |                 |              |
| Recreation Fees                               | 208,300               | 0              | 0                        | 0                 | 0               | 0            |
| Copy Fees                                     | 864                   | 0              | 0                        | 1,285             | 0               | 0            |
| Library Fees                                  | 0                     | 13,955         | 0                        | 0                 | 0               | 0            |
| Archives and Records Management Fee           | 29,786                | 0              | 0                        | 0                 | 0               | 0            |
| Telephone Commissions                         | 163,406               | 0              | 0                        | 0                 | 0               | 0            |
| Additional Fees - Titling and Registration    | 122,868               | 0              | 0                        | 0                 | 0               | 0            |
| Constitutional Officers' Fees and Commissions | 0                     | 0              | 0                        | 0                 | 0               | 0            |
| Special Commissioner Fees/Special Master Fees | 0                     | 0              | 0                        | 0                 | 0               | 0            |
| Data Processing Fee - Register                | 20,450                | 0              | 0                        | 0                 | 0               | 0            |
| Data Processing Fee - Sheriff                 | 11,604                | 0              | 0                        | 0                 | 0               | 0            |
| Sexual Offender Registration Fee - Sheriff    | 6,900                 | 0              | 0                        | 0                 | 0               | 0            |
| Data Processing Fee - County Clerk            | 15,816                | 0              | 0                        | 0                 | 0               | 0            |
| Vehicle Registration Reinstatement Fees       | 8,995                 | 0              | 0                        | 0                 | 0               | 0            |
| Education Charges                             |                       |                |                          |                   |                 |              |
| Tuition - Other                               | 0                     | 0              | 0                        | 17,821            | 0               | 0            |
| Other Charges for Services                    | 15,535                | 0              | 0                        | 0                 | 0               | 0            |
| Total Charges for Current Services            | \$ 853,299            | \$ 13,955      | \$ 871,118               | \$ 5,924,257      | \$ 0            | 0            |

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                            | Special Revenue Funds |                |                          |                   |                 |              |
|--------------------------------------------|-----------------------|----------------|--------------------------|-------------------|-----------------|--------------|
|                                            | General               | Public Library | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control |
| <b>Other Local Revenues</b>                |                       |                |                          |                   |                 |              |
| Recurring Items                            |                       |                |                          |                   |                 |              |
| Investment Income                          | \$ 426,043            | \$ 7,697       | \$ 15,396                | \$ 9,213          | \$ 268,947      | \$ 3,567     |
| Lease/Rentals/PPP                          | 69,292                | 0              | 0                        | 375               | 0               | 0            |
| Lease/PPP Interest                         | 11,154                | 0              | 0                        | 0                 | 0               | 0            |
| Sale of Materials and Supplies             | 11,142                | 24             | 0                        | 0                 | 0               | 0            |
| Commissary Sales                           | 47,626                | 0              | 0                        | 0                 | 0               | 0            |
| Sale of Gasoline                           | 0                     | 0              | 0                        | 0                 | 0               | 0            |
| Sale of Recycled Materials                 | 0                     | 0              | 1,295                    | 0                 | 0               | 0            |
| Miscellaneous Refunds                      | 8,126                 | 117            | 0                        | 1,489             | 0               | 80           |
| Nonrecurring Items                         |                       |                |                          |                   |                 |              |
| Sale of Equipment                          | 17,041                | 0              | 0                        | 0                 | 0               | 0            |
| Sale of Property                           | 20,000                | 0              | 0                        | 0                 | 0               | 0            |
| Damages Recovered from Individuals         | 374                   | 0              | 0                        | 0                 | 0               | 0            |
| Contributions and Gifts                    | 7,968                 | 523            | 12,000                   | 0                 | 0               | 0            |
| Other Local Revenues                       |                       |                |                          |                   |                 |              |
| Other Local Revenues                       | 64,596                | 0              | 0                        | 0                 | 0               | 5,100        |
| Total Other Local Revenues                 | \$ 683,362            | \$ 8,361       | \$ 28,691                | \$ 11,077         | \$ 268,947      | \$ 8,747     |
| <b>Fees Received From County Officials</b> |                       |                |                          |                   |                 |              |
| Fees In-Lieu-of Salary                     |                       |                |                          |                   |                 |              |
| County Clerk                               | \$ 1,240,519          | \$ 0           | \$ 0                     | \$ 0              | \$ 0            | \$ 0         |
| General Sessions Court Clerk               | 980,051               | 0              | 0                        | 0                 | 0               | 0            |
| Clerk and Master                           | 328,417               | 0              | 0                        | 0                 | 0               | 0            |
| Register                                   | 360,142               | 0              | 0                        | 0                 | 0               | 0            |
| Sheriff                                    | 54,084                | 0              | 0                        | 0                 | 0               | 0            |
| Trustee                                    | 1,760,099             | 0              | 0                        | 0                 | 0               | 0            |
| Total Fees Received From County Officials  | \$ 4,723,312          | \$ 0           | \$ 0                     | \$ 0              | \$ 0            | \$ 0         |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                | Special Revenue Funds |                   |                                |                      |                    |                 |
|------------------------------------------------|-----------------------|-------------------|--------------------------------|----------------------|--------------------|-----------------|
|                                                | General               | Public<br>Library | Solid<br>Waste /<br>Sanitation | Ambulance<br>Service | Special<br>Purpose | Drug<br>Control |
| <b>State of Tennessee</b>                      |                       |                   |                                |                      |                    |                 |
| General Government Grants                      |                       |                   |                                |                      |                    |                 |
| Juvenile Services Program                      | \$ 6,015              | \$ 0              | \$ 0                           | \$ 0                 | \$ 0               | 0               |
| Aging Programs                                 | 8,000                 | 0                 | 0                              | 0                    | 0                  | 0               |
| Other General Government Grants                | 131,542               | 0                 | 0                              | 0                    | 0                  | 0               |
| Public Safety Grants                           |                       |                   |                                |                      |                    |                 |
| Law Enforcement Training Programs              | 47,200                | 0                 | 0                              | 0                    | 0                  | 0               |
| Drug Control Grants                            | 81,760                | 0                 | 0                              | 0                    | 0                  | 0               |
| School Resource Officer Grants                 | 1,042,936             | 0                 | 0                              | 0                    | 0                  | 0               |
| Other Public Safety Grants                     | 1,284,135             | 0                 | 0                              | 0                    | 0                  | 0               |
| Health and Welfare Grants                      |                       |                   |                                |                      |                    |                 |
| Health Department Programs                     | 305,153               | 0                 | 0                              | 0                    | 0                  | 0               |
| Public Works Grants                            |                       |                   |                                |                      |                    |                 |
| State Aid Program                              | 0                     | 0                 | 0                              | 0                    | 0                  | 0               |
| Litter Program                                 | 0                     | 0                 | 22,766                         | 0                    | 0                  | 0               |
| Other Public Works Grants                      | 0                     | 0                 | 0                              | 0                    | 0                  | 0               |
| Other State Revenues                           |                       |                   |                                |                      |                    |                 |
| Income Tax                                     | 1,645                 | 0                 | 0                              | 0                    | 0                  | 0               |
| Beer Tax                                       | 18,498                | 0                 | 0                              | 0                    | 0                  | 0               |
| Alcoholic Beverage Tax                         | 153,706               | 0                 | 0                              | 0                    | 0                  | 0               |
| Opioid Settlement Funds - TN Abatement Council | 420,398               | 0                 | 0                              | 0                    | 0                  | 0               |
| State Revenue Sharing - T.V.A.                 | 285,194               | 0                 | 0                              | 0                    | 0                  | 0               |
| State Revenue Sharing - Telecommunications     | 110,100               | 0                 | 0                              | 0                    | 0                  | 0               |
| State Shared Sports Gaming Privilege Tax       | 62,725                | 0                 | 0                              | 0                    | 0                  | 0               |
| Emergency Hospital - Prisoners                 | 79,901                | 0                 | 0                              | 0                    | 0                  | 0               |
| Prisoner Transportation                        | 4                     | 0                 | 0                              | 0                    | 0                  | 0               |
| Contracted Prisoner Boarding                   | 2,482,624             | 0                 | 0                              | 0                    | 0                  | 0               |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                              | Special Revenue Funds |                |                          |                   |                 |              |
|----------------------------------------------|-----------------------|----------------|--------------------------|-------------------|-----------------|--------------|
|                                              | General               | Public Library | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control |
| <b>State of Tennessee (Cont.)</b>            |                       |                |                          |                   |                 |              |
| Other State Revenues (Cont.)                 |                       |                |                          |                   |                 |              |
| Gasoline and Motor Fuel Tax                  | \$ 0                  | \$ 0           | \$ 0                     | \$ 0              | \$ 0            | 0            |
| Hybrid/Electric Vehicle Registration Fee     | 0                     | 0              | 0                        | 0                 | 0               | 0            |
| Petroleum Special Tax                        | 0                     | 0              | 0                        | 0                 | 0               | 0            |
| Registrar's Salary Supplement                | 15,164                | 0              | 0                        | 0                 | 0               | 0            |
| Other State Grants                           | 331,315               | 0              | 0                        | 0                 | 0               | 0            |
| Other State Revenues                         | 75,181                | 0              | 0                        | 0                 | 0               | 0            |
| Total State of Tennessee                     | \$ 6,943,196          | \$ 0           | \$ 22,766                | \$ 0              | \$ 0            | 0            |
| <b>Federal Government</b>                    |                       |                |                          |                   |                 |              |
| Federal Through State                        |                       |                |                          |                   |                 |              |
| Civil Defense Reimbursement                  | \$ 70,789             | \$ 0           | \$ 0                     | \$ 0              | \$ 0            | 0            |
| Disaster Relief                              | 0                     | 0              | 0                        | 35,432            | 0               | 0            |
| Homeland Security Grants                     | 54,750                | 0              | 0                        | 0                 | 0               | 0            |
| Medicaid                                     | 0                     | 0              | 0                        | 302,252           | 0               | 0            |
| American Rescue Plan Act Grant #1            | 49,929                | 0              | 0                        | 0                 | 0               | 0            |
| Other Federal through State                  | 1,442,362             | 3,742          | 0                        | 0                 | 0               | 0            |
| Direct Federal Revenue                       |                       |                |                          |                   |                 |              |
| American Rescue Plan Act Grant #6            | 0                     | 0              | 0                        | 0                 | 5,464,502       | 0            |
| Other Direct Federal Revenue                 | 83,696                | 0              | 0                        | 0                 | 0               | 0            |
| Total Federal Government                     | \$ 1,701,526          | \$ 3,742       | \$ 0                     | \$ 337,684        | \$ 5,464,502    | 0            |
| <b>Other Governments and Citizens Groups</b> |                       |                |                          |                   |                 |              |
| Other Governments                            |                       |                |                          |                   |                 |              |
| Contributions                                | \$ 15,085             | \$ 130,315     | \$ 0                     | \$ 0              | \$ 0            | 0            |
| Contracted Services                          | 358,465               | 0              | 0                        | 0                 | 0               | 0            |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                      | Special Revenue Funds    |                       |                                |                         |                         |                      |
|------------------------------------------------------|--------------------------|-----------------------|--------------------------------|-------------------------|-------------------------|----------------------|
|                                                      | General                  | Public<br>Library     | Solid<br>Waste /<br>Sanitation | Ambulance<br>Service    | Special<br>Purpose      | Drug<br>Control      |
| <b>Other Governments and Citizens Groups (Cont.)</b> |                          |                       |                                |                         |                         |                      |
| Citizens Groups                                      |                          |                       |                                |                         |                         |                      |
| Donations                                            | \$ 15,915                | \$ 3,000              | \$ 0                           | \$ 0                    | \$ 0                    | \$ 0                 |
| Other                                                |                          |                       |                                |                         |                         |                      |
| Other                                                | 772                      | 0                     | 0                              | 0                       | 0                       | 0                    |
| Opioid Settlement Funds - Past Remediation           | 458,428                  | 0                     | 0                              | 0                       | 0                       | 0                    |
| Total Other Governments and Citizens Groups          | <u>\$ 848,665</u>        | <u>\$ 133,315</u>     | <u>\$ 0</u>                    | <u>\$ 0</u>             | <u>\$ 0</u>             | <u>\$ 0</u>          |
| <br>Total                                            | <br><u>\$ 37,535,179</u> | <br><u>\$ 679,210</u> | <br><u>\$ 2,350,795</u>        | <br><u>\$ 6,702,488</u> | <br><u>\$ 5,733,449</u> | <br><u>\$ 41,961</u> |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                          | Special Revenue Funds                  |                             |                                            |                              | Debt Service Funds         |                          |
|----------------------------------------------------------|----------------------------------------|-----------------------------|--------------------------------------------|------------------------------|----------------------------|--------------------------|
|                                                          | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue | Constitu -<br>tional<br>Officers -<br>Fees | Highway /<br>Public<br>Works | General<br>Debt<br>Service | Rural<br>Debt<br>Service |
| <b>Local Taxes</b>                                       |                                        |                             |                                            |                              |                            |                          |
| County Property Taxes                                    |                                        |                             |                                            |                              |                            |                          |
| Current Property Tax                                     | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 521,436                   | \$ 1,807,983               | \$ 203,970               |
| Trustee's Collections - Prior Year                       | 0                                      | 0                           | 0                                          | 11,772                       | 40,517                     | 4,633                    |
| Trustee's Collections - Bankruptcy                       | 0                                      | 0                           | 0                                          | 183                          | 629                        | 74                       |
| Circuit Clerk/Clerk and Master Collections - Prior Years | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Interest and Penalty                                     | 0                                      | 0                           | 0                                          | 2,563                        | 8,820                      | 1,142                    |
| Payments in-Lieu-of Taxes - T.V.A.                       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Payments in-Lieu-of Taxes - Local Utilities              | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Payments in-Lieu-of Taxes - Other                        | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| County Local Option Taxes                                |                                        |                             |                                            |                              |                            |                          |
| Local Option Sales Tax                                   | 0                                      | 0                           | 0                                          | 1,165,305                    | 0                          | 0                        |
| Hotel/Motel Tax                                          | 0                                      | 658,053                     | 0                                          | 0                            | 0                          | 0                        |
| Litigation Tax - General                                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Litigation Tax - Special Purpose                         | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Litigation Tax - Office of Public Defender               | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Litigation Tax - Jail, Workhouse, or Courthouse          | 0                                      | 0                           | 0                                          | 0                            | 57,327                     | 0                        |
| Litigation Tax - Victim-Offender Mediation Center        | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Litigation Tax - Courthouse Security                     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Business Tax                                             | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Mixed Drink Tax                                          | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Mineral Severance Tax                                    | 0                                      | 0                           | 0                                          | 143,968                      | 0                          | 0                        |
| Statutory Local Taxes                                    |                                        |                             |                                            |                              |                            |                          |
| Bank Excise Tax                                          | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Wholesale Beer Tax                                       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other Statutory Local Taxes                              | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total Local Taxes                                        | \$ 0                                   | \$ 658,053                  | \$ 0                                       | \$ 1,845,227                 | \$ 1,915,276               | \$ 209,819               |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                          | Special Revenue Funds                  |                             |                                            |                              | Debt Service Funds         |                          |
|------------------------------------------|----------------------------------------|-----------------------------|--------------------------------------------|------------------------------|----------------------------|--------------------------|
|                                          | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue | Constitu -<br>tional<br>Officers -<br>Fees | Highway /<br>Public<br>Works | General<br>Debt<br>Service | Rural<br>Debt<br>Service |
| <b>Licenses and Permits</b>              |                                        |                             |                                            |                              |                            |                          |
| Licenses                                 |                                        |                             |                                            |                              |                            |                          |
| Cable TV Franchise                       | \$ 131,679                             | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | 0                        |
| Permits                                  |                                        |                             |                                            |                              |                            |                          |
| Beer Permits                             | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Building Permits                         | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total Licenses and Permits               | \$ 131,679                             | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | 0                        |
| <b>Fines, Forfeitures, and Penalties</b> |                                        |                             |                                            |                              |                            |                          |
| Circuit Court                            |                                        |                             |                                            |                              |                            |                          |
| Fines                                    | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | 0                        |
| Officers Costs                           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Drug Control Fines                       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Drug Court Fees                          | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Jail Fees                                | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| District Attorney General Fees           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| DUI Treatment Fines                      | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Data Entry Fee - Circuit Court           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Courtroom Security Fee                   | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Victims Assistance Assessments           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| General Sessions Court                   |                                        |                             |                                            |                              |                            |                          |
| Fines                                    | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Officers Costs                           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Drug Control Fines                       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Drug Court Fees                          | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Jail Fees                                | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| District Attorney General Fees           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

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

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                               | Special Revenue Funds                  |                             |                                            |                              | Debt Service Funds         |                          |
|-----------------------------------------------|----------------------------------------|-----------------------------|--------------------------------------------|------------------------------|----------------------------|--------------------------|
|                                               | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue | Constitu -<br>tional<br>Officers -<br>Fees | Highway /<br>Public<br>Works | General<br>Debt<br>Service | Rural<br>Debt<br>Service |
| <b>Charges for Current Services (Cont.)</b>   |                                        |                             |                                            |                              |                            |                          |
| General Service Charges (Cont.)               |                                        |                             |                                            |                              |                            |                          |
| Surcharge - Host Agency                       | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | 0                        |
| Solid Waste Disposal Fee                      | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Surcharge - Waste Tire Disposal               | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Patient Charges                               | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Health Department Collections                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other General Service Charges                 | 37,000                                 | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Service Charges                               | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Fees                                          |                                        |                             |                                            |                              |                            |                          |
| Recreation Fees                               | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Copy Fees                                     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Library Fees                                  | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Archives and Records Management Fee           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Telephone Commissions                         | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Additional Fees - Titling and Registration    | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Constitutional Officers' Fees and Commissions | 0                                      | 0                           | 354                                        | 0                            | 0                          | 0                        |
| Special Commissioner Fees/Special Master Fees | 0                                      | 0                           | 3,556                                      | 0                            | 0                          | 0                        |
| Data Processing Fee - Register                | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Data Processing Fee - Sheriff                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Sexual Offender Registration Fee - Sheriff    | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Data Processing Fee - County Clerk            | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Vehicle Registration Reinstatement Fees       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Education Charges                             |                                        |                             |                                            |                              |                            |                          |
| Tuition - Other                               | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other Charges for Services                    | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total Charges for Current Services            | \$ 37,000                              | \$ 0                        | \$ 3,910                                   | \$ 0                         | \$ 0                       | 0                        |

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                            | Special Revenue Funds                  |                             |                                            |                              | Debt Service Funds         |                          |
|--------------------------------------------|----------------------------------------|-----------------------------|--------------------------------------------|------------------------------|----------------------------|--------------------------|
|                                            | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue | Constitu -<br>tional<br>Officers -<br>Fees | Highway /<br>Public<br>Works | General<br>Debt<br>Service | Rural<br>Debt<br>Service |
| <b>Other Local Revenues</b>                |                                        |                             |                                            |                              |                            |                          |
| Recurring Items                            |                                        |                             |                                            |                              |                            |                          |
| Investment Income                          | \$ 1,194                               | \$ 18,711                   | \$ 0                                       | \$ 68,146                    | \$ 31,730                  | \$ 23,430                |
| Lease/Rentals/PPP                          | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Lease/PPP Interest                         | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Sale of Materials and Supplies             | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Commissary Sales                           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Sale of Gasoline                           | 0                                      | 0                           | 0                                          | 172,480                      | 0                          | 0                        |
| Sale of Recycled Materials                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Miscellaneous Refunds                      | 172                                    | 576                         | 0                                          | 42                           | 0                          | 0                        |
| Nonrecurring Items                         |                                        |                             |                                            |                              |                            |                          |
| Sale of Equipment                          | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Sale of Property                           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Damages Recovered from Individuals         | 0                                      | 0                           | 0                                          | 1,189                        | 0                          | 0                        |
| Contributions and Gifts                    | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other Local Revenues                       |                                        |                             |                                            |                              |                            |                          |
| Other Local Revenues                       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total Other Local Revenues                 | \$ 1,366                               | \$ 19,287                   | \$ 0                                       | \$ 241,857                   | \$ 31,730                  | \$ 23,430                |
| <b>Fees Received From County Officials</b> |                                        |                             |                                            |                              |                            |                          |
| Fees In-Lieu-of Salary                     |                                        |                             |                                            |                              |                            |                          |
| County Clerk                               | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | \$ 0                     |
| General Sessions Court Clerk               | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Clerk and Master                           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Register                                   | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Sheriff                                    | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Trustee                                    | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total Fees Received From County Officials  | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | \$ 0                     |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                | Special Revenue Funds                  |                             |                                            |                              | Debt Service Funds         |                          |
|------------------------------------------------|----------------------------------------|-----------------------------|--------------------------------------------|------------------------------|----------------------------|--------------------------|
|                                                | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue | Constitu -<br>tional<br>Officers -<br>Fees | Highway /<br>Public<br>Works | General<br>Debt<br>Service | Rural<br>Debt<br>Service |
| <b>State of Tennessee</b>                      |                                        |                             |                                            |                              |                            |                          |
| General Government Grants                      |                                        |                             |                                            |                              |                            |                          |
| Juvenile Services Program                      | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | 0                        |
| Aging Programs                                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other General Government Grants                | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Public Safety Grants                           |                                        |                             |                                            |                              |                            |                          |
| Law Enforcement Training Programs              | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Drug Control Grants                            | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| School Resource Officer Grants                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other Public Safety Grants                     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Health and Welfare Grants                      |                                        |                             |                                            |                              |                            |                          |
| Health Department Programs                     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Public Works Grants                            |                                        |                             |                                            |                              |                            |                          |
| State Aid Program                              | 0                                      | 0                           | 0                                          | 1,349,202                    | 0                          | 0                        |
| Litter Program                                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other Public Works Grants                      | 0                                      | 0                           | 0                                          | 9,643                        | 0                          | 0                        |
| Other State Revenues                           |                                        |                             |                                            |                              |                            |                          |
| Income Tax                                     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Beer Tax                                       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Alcoholic Beverage Tax                         | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Opioid Settlement Funds - TN Abatement Council | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| State Revenue Sharing - T.V.A.                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| State Revenue Sharing - Telecommunications     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| State Shared Sports Gaming Privilege Tax       | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Emergency Hospital - Prisoners                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Prisoner Transportation                        | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Contracted Prisoner Boarding                   | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                              | Special Revenue Funds                  |                             |                                            |                              | Debt Service Funds         |                          |
|----------------------------------------------|----------------------------------------|-----------------------------|--------------------------------------------|------------------------------|----------------------------|--------------------------|
|                                              | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue | Constitu -<br>tional<br>Officers -<br>Fees | Highway /<br>Public<br>Works | General<br>Debt<br>Service | Rural<br>Debt<br>Service |
| <b>State of Tennessee (Cont.)</b>            |                                        |                             |                                            |                              |                            |                          |
| Other State Revenues (Cont.)                 |                                        |                             |                                            |                              |                            |                          |
| Gasoline and Motor Fuel Tax                  | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 2,809,526                 | \$ 0                       | \$ 0                     |
| Hybrid/Electric Vehicle Registration Fee     | 0                                      | 0                           | 0                                          | 11,370                       | 0                          | 0                        |
| Petroleum Special Tax                        | 0                                      | 0                           | 0                                          | 51,100                       | 0                          | 0                        |
| Registrar's Salary Supplement                | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other State Grants                           | 0                                      | 30,000                      | 0                                          | 0                            | 0                          | 0                        |
| Other State Revenues                         | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total State of Tennessee                     | \$ 0                                   | \$ 30,000                   | \$ 0                                       | \$ 4,230,841                 | \$ 0                       | \$ 0                     |
| <b>Federal Government</b>                    |                                        |                             |                                            |                              |                            |                          |
| Federal Through State                        |                                        |                             |                                            |                              |                            |                          |
| Civil Defense Reimbursement                  | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | \$ 0                     |
| Disaster Relief                              | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Homeland Security Grants                     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Medicaid                                     | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| American Rescue Plan Act Grant #1            | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other Federal through State                  | 0                                      | 84,401                      | 0                                          | 0                            | 0                          | 0                        |
| Direct Federal Revenue                       |                                        |                             |                                            |                              |                            |                          |
| American Rescue Plan Act Grant #6            | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Other Direct Federal Revenue                 | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total Federal Government                     | \$ 0                                   | \$ 84,401                   | \$ 0                                       | \$ 0                         | \$ 0                       | \$ 0                     |
| <b>Other Governments and Citizens Groups</b> |                                        |                             |                                            |                              |                            |                          |
| Other Governments                            |                                        |                             |                                            |                              |                            |                          |
| Contributions                                | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | \$ 2,464,725             |
| Contracted Services                          | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                      | Special Revenue Funds                  |                             |                                            |                              | Debt Service Funds         |                          |
|------------------------------------------------------|----------------------------------------|-----------------------------|--------------------------------------------|------------------------------|----------------------------|--------------------------|
|                                                      | Other<br>General<br>Government<br>Fund | Other<br>Special<br>Revenue | Constitu -<br>tional<br>Officers -<br>Fees | Highway /<br>Public<br>Works | General<br>Debt<br>Service | Rural<br>Debt<br>Service |
| <b>Other Governments and Citizens Groups (Cont.)</b> |                                        |                             |                                            |                              |                            |                          |
| Citizens Groups                                      |                                        |                             |                                            |                              |                            |                          |
| Donations                                            | \$ 0                                   | \$ 0                        | \$ 0                                       | \$ 0                         | \$ 0                       | 0                        |
| Other                                                |                                        |                             |                                            |                              |                            |                          |
| Other                                                | 0                                      | 0                           | 0                                          | 1,800                        | 0                          | 0                        |
| Opioid Settlement Funds - Past Remediation           | 0                                      | 0                           | 0                                          | 0                            | 0                          | 0                        |
| Total Other Governments and Citizens Groups          | <u>\$ 0</u>                            | <u>\$ 0</u>                 | <u>\$ 0</u>                                | <u>1,800</u>                 | <u>\$ 0</u>                | <u>2,464,725</u>         |
| <br>Total                                            | <br><u>\$ 170,045</u>                  | <br><u>\$ 791,741</u>       | <br><u>\$ 3,910</u>                        | <br><u>\$ 6,319,725</u>      | <br><u>\$ 1,947,006</u>    | <br><u>\$ 2,697,974</u>  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                          | Debt Service<br>Fund         | Capital<br>Projects<br>Fund    | Total         |
|----------------------------------------------------------|------------------------------|--------------------------------|---------------|
|                                                          | Education<br>Debt<br>Service | General<br>Capital<br>Projects |               |
| <b>Local Taxes</b>                                       |                              |                                |               |
| County Property Taxes                                    |                              |                                |               |
| Current Property Tax                                     | \$ 1,758,307                 | \$ 417,539                     | \$ 20,395,231 |
| Trustee's Collections - Prior Year                       | 37,746                       | 9,446                          | 458,227       |
| Trustee's Collections - Bankruptcy                       | 392                          | 169                            | 6,925         |
| Circuit Clerk/Clerk and Master Collections - Prior Years | 0                            | 0                              | 208,695       |
| Interest and Penalty                                     | 8,469                        | 2,066                          | 200,583       |
| Payments in-Lieu-of Taxes - T.V.A.                       | 0                            | 0                              | 33,349        |
| Payments in-Lieu-of Taxes - Local Utilities              | 0                            | 0                              | 804,877       |
| Payments in-Lieu-of Taxes - Other                        | 0                            | 0                              | 1,527,726     |
| County Local Option Taxes                                |                              |                                |               |
| Local Option Sales Tax                                   | 0                            | 0                              | 3,207,479     |
| Hotel/Motel Tax                                          | 0                            | 0                              | 658,175       |
| Litigation Tax - General                                 | 0                            | 0                              | 132,464       |
| Litigation Tax - Special Purpose                         | 0                            | 0                              | 18,804        |
| Litigation Tax - Office of Public Defender               | 0                            | 0                              | 21,220        |
| Litigation Tax - Jail, Workhouse, or Courthouse          | 0                            | 0                              | 64,746        |
| Litigation Tax - Victim-Offender Mediation Center        | 0                            | 0                              | 9,792         |
| Litigation Tax - Courthouse Security                     | 0                            | 0                              | 76,573        |
| Business Tax                                             | 0                            | 0                              | 1,788,591     |
| Mixed Drink Tax                                          | 0                            | 0                              | 2,702         |
| Mineral Severance Tax                                    | 0                            | 0                              | 143,968       |
| Statutory Local Taxes                                    |                              |                                |               |
| Bank Excise Tax                                          | 0                            | 0                              | 312,082       |
| Wholesale Beer Tax                                       | 0                            | 0                              | 187,714       |
| Other Statutory Local Taxes                              | 0                            | 0                              | 12,232        |
| Total Local Taxes                                        | \$ 1,804,914                 | \$ 429,220                     | \$ 30,272,155 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                          | <b>Debt Service<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> |                   |
|------------------------------------------|------------------------------|--------------------------------------|-------------------|
|                                          | Education<br>Debt<br>Service | General<br>Capital<br>Projects       | Total             |
| <b>Licenses and Permits</b>              |                              |                                      |                   |
| Licenses                                 |                              |                                      |                   |
| Cable TV Franchise                       | \$ 0                         | \$ 0                                 | \$ 312,339        |
| Permits                                  |                              |                                      |                   |
| Beer Permits                             | 0                            | 0                                    | 1,188             |
| Building Permits                         | 0                            | 0                                    | 186,427           |
| Total Licenses and Permits               | <u>\$ 0</u>                  | <u>\$ 0</u>                          | <u>\$ 499,954</u> |
| <b>Fines, Forfeitures, and Penalties</b> |                              |                                      |                   |
| Circuit Court                            |                              |                                      |                   |
| Fines                                    | \$ 0                         | \$ 0                                 | \$ 13,421         |
| Officers Costs                           | 0                            | 0                                    | 20,135            |
| Drug Control Fines                       | 0                            | 0                                    | 4,505             |
| Drug Court Fees                          | 0                            | 0                                    | 5,529             |
| Jail Fees                                | 0                            | 0                                    | 10,744            |
| District Attorney General Fees           | 0                            | 0                                    | 25                |
| DUI Treatment Fines                      | 0                            | 0                                    | 1,214             |
| Data Entry Fee - Circuit Court           | 0                            | 0                                    | 9,598             |
| Courtroom Security Fee                   | 0                            | 0                                    | 60                |
| Victims Assistance Assessments           | 0                            | 0                                    | 4,862             |
| General Sessions Court                   |                              |                                      |                   |
| Fines                                    | 0                            | 0                                    | 19,826            |
| Officers Costs                           | 0                            | 0                                    | 65,396            |
| Drug Control Fines                       | 0                            | 0                                    | 4,206             |
| Drug Court Fees                          | 0                            | 0                                    | 2,713             |
| Jail Fees                                | 0                            | 0                                    | 81,416            |
| District Attorney General Fees           | 0                            | 0                                    | 601               |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                  | Debt Service<br>Fund         | Capital<br>Projects<br>Fund    | Total      |
|--------------------------------------------------|------------------------------|--------------------------------|------------|
|                                                  | Education<br>Debt<br>Service | General<br>Capital<br>Projects |            |
| <b>Fines, Forfeitures, and Penalties (Cont.)</b> |                              |                                |            |
| General Sessions Court (Cont.)                   |                              |                                |            |
| DUI Treatment Fines                              | \$ 0                         | \$ 0                           | \$ 5,419   |
| Data Entry Fee - General Sessions Court          | 0                            | 0                              | 21,204     |
| Courtroom Security Fee                           | 0                            | 0                              | 66         |
| Victims Assistance Assessments                   | 0                            | 0                              | 26,954     |
| Juvenile Court                                   |                              |                                |            |
| Fines                                            | 0                            | 0                              | 3,482      |
| Officers Costs                                   | 0                            | 0                              | 16,686     |
| Drug Court Fees                                  | 0                            | 0                              | 66         |
| Jail Fees                                        | 0                            | 0                              | 9,747      |
| Data Entry Fee - Juvenile Court                  | 0                            | 0                              | 2,759      |
| Courtroom Security Fee                           | 0                            | 0                              | 2          |
| Chancery Court                                   |                              |                                |            |
| Officers Costs                                   | 0                            | 0                              | 19,054     |
| Data Entry Fee - Chancery Court                  | 0                            | 0                              | 12,982     |
| Courtroom Security Fee                           | 0                            | 0                              | 2,048      |
| Other Courts - In-county                         |                              |                                |            |
| Fines                                            | 0                            | 0                              | 285        |
| Other Fines, Forfeitures, and Penalties          |                              |                                |            |
| Proceeds from Confiscated Property               | 0                            | 0                              | 30,599     |
| Other Fines, Forfeitures, and Penalties          | 0                            | 0                              | 19,035     |
| Total Fines, Forfeitures, and Penalties          | \$ 0                         | \$ 0                           | \$ 414,639 |
| <b>Charges for Current Services</b>              |                              |                                |            |
| General Service Charges                          |                              |                                |            |
| Convenience Waste Centers Collection Charge      | \$ 0                         | \$ 0                           | \$ 105,085 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                               | <b>Debt Service<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> |                     |
|-----------------------------------------------|------------------------------|--------------------------------------|---------------------|
|                                               | Education<br>Debt<br>Service | General<br>Capital<br>Projects       | Total               |
| <b>Charges for Current Services (Cont.)</b>   |                              |                                      |                     |
| General Service Charges (Cont.)               |                              |                                      |                     |
| Surcharge - Host Agency                       | \$ 0                         | \$ 0                                 | \$ 684,038          |
| Solid Waste Disposal Fee                      | 0                            | 0                                    | 13,010              |
| Surcharge - Waste Tire Disposal               | 0                            | 0                                    | 68,985              |
| Patient Charges                               | 0                            | 0                                    | 5,779,921           |
| Health Department Collections                 | 0                            | 0                                    | 216,625             |
| Other General Service Charges                 | 0                            | 0                                    | 164,116             |
| Service Charges                               | 0                            | 0                                    | 30,264              |
| Fees                                          |                              |                                      |                     |
| Recreation Fees                               | 0                            | 0                                    | 208,300             |
| Copy Fees                                     | 0                            | 0                                    | 2,149               |
| Library Fees                                  | 0                            | 0                                    | 13,955              |
| Archives and Records Management Fee           | 0                            | 0                                    | 29,786              |
| Telephone Commissions                         | 0                            | 0                                    | 163,406             |
| Additional Fees - Titling and Registration    | 0                            | 0                                    | 122,868             |
| Constitutional Officers' Fees and Commissions | 0                            | 0                                    | 354                 |
| Special Commissioner Fees/Special Master Fees | 0                            | 0                                    | 3,556               |
| Data Processing Fee - Register                | 0                            | 0                                    | 20,450              |
| Data Processing Fee - Sheriff                 | 0                            | 0                                    | 11,604              |
| Sexual Offender Registration Fee - Sheriff    | 0                            | 0                                    | 6,900               |
| Data Processing Fee - County Clerk            | 0                            | 0                                    | 15,816              |
| Vehicle Registration Reinstatement Fees       | 0                            | 0                                    | 8,995               |
| Education Charges                             |                              |                                      |                     |
| Tuition - Other                               | 0                            | 0                                    | 17,821              |
| Other Charges for Services                    | 0                            | 0                                    | 15,535              |
| Total Charges for Current Services            | <u>\$ 0</u>                  | <u>\$ 0</u>                          | <u>\$ 7,703,539</u> |

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                            | Debt Service<br>Fund         | Capital<br>Projects<br>Fund    | Total        |
|--------------------------------------------|------------------------------|--------------------------------|--------------|
|                                            | Education<br>Debt<br>Service | General<br>Capital<br>Projects |              |
| <b>Other Local Revenues</b>                |                              |                                |              |
| Recurring Items                            |                              |                                |              |
| Investment Income                          | \$ 5,107                     | \$ 0                           | \$ 879,181   |
| Lease/Rentals/PPP                          | 0                            | 0                              | 69,667       |
| Lease/PPP Interest                         | 0                            | 0                              | 11,154       |
| Sale of Materials and Supplies             | 0                            | 0                              | 11,166       |
| Commissary Sales                           | 0                            | 0                              | 47,626       |
| Sale of Gasoline                           | 0                            | 0                              | 172,480      |
| Sale of Recycled Materials                 | 0                            | 0                              | 1,295        |
| Miscellaneous Refunds                      | 0                            | 0                              | 10,602       |
| Nonrecurring Items                         |                              |                                |              |
| Sale of Equipment                          | 0                            | 0                              | 17,041       |
| Sale of Property                           | 0                            | 0                              | 20,000       |
| Damages Recovered from Individuals         | 0                            | 0                              | 1,563        |
| Contributions and Gifts                    | 0                            | 0                              | 20,491       |
| Other Local Revenues                       |                              |                                |              |
| Other Local Revenues                       | 0                            | 0                              | 69,696       |
| Total Other Local Revenues                 | \$ 5,107                     | \$ 0                           | \$ 1,331,962 |
| <b>Fees Received From County Officials</b> |                              |                                |              |
| Fees In-Lieu-of Salary                     |                              |                                |              |
| County Clerk                               | \$ 0                         | \$ 0                           | \$ 1,240,519 |
| General Sessions Court Clerk               | 0                            | 0                              | 980,051      |
| Clerk and Master                           | 0                            | 0                              | 328,417      |
| Register                                   | 0                            | 0                              | 360,142      |
| Sheriff                                    | 0                            | 0                              | 54,084       |
| Trustee                                    | 0                            | 0                              | 1,760,099    |
| Total Fees Received From County Officials  | \$ 0                         | \$ 0                           | \$ 4,723,312 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                | Debt Service<br>Fund | Capital<br>Projects<br>Fund | Total     |
|------------------------------------------------|----------------------|-----------------------------|-----------|
| <b>State of Tennessee</b>                      |                      |                             |           |
| General Government Grants                      |                      |                             |           |
| Juvenile Services Program                      | \$ 0                 | \$ 0                        | \$ 6,015  |
| Aging Programs                                 | 0                    | 0                           | 8,000     |
| Other General Government Grants                | 0                    | 0                           | 131,542   |
| Public Safety Grants                           |                      |                             |           |
| Law Enforcement Training Programs              | 0                    | 0                           | 47,200    |
| Drug Control Grants                            | 0                    | 0                           | 81,760    |
| School Resource Officer Grants                 | 0                    | 0                           | 1,042,936 |
| Other Public Safety Grants                     | 0                    | 0                           | 1,284,135 |
| Health and Welfare Grants                      |                      |                             |           |
| Health Department Programs                     | 0                    | 0                           | 305,153   |
| Public Works Grants                            |                      |                             |           |
| State Aid Program                              | 0                    | 0                           | 1,349,202 |
| Litter Program                                 | 0                    | 0                           | 22,766    |
| Other Public Works Grants                      | 0                    | 0                           | 9,643     |
| Other State Revenues                           |                      |                             |           |
| Income Tax                                     | 0                    | 0                           | 1,645     |
| Beer Tax                                       | 0                    | 0                           | 18,498    |
| Alcoholic Beverage Tax                         | 0                    | 0                           | 153,706   |
| Opioid Settlement Funds - TN Abatement Council | 0                    | 0                           | 420,398   |
| State Revenue Sharing - T.V.A.                 | 0                    | 0                           | 285,194   |
| State Revenue Sharing - Telecommunications     | 0                    | 0                           | 110,100   |
| State Shared Sports Gaming Privilege Tax       | 0                    | 0                           | 62,725    |
| Emergency Hospital - Prisoners                 | 0                    | 0                           | 79,901    |
| Prisoner Transportation                        | 0                    | 0                           | 4         |
| Contracted Prisoner Boarding                   | 0                    | 0                           | 2,482,624 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                              | <b>Debt Service<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> |                      |
|----------------------------------------------|------------------------------|--------------------------------------|----------------------|
|                                              | Education<br>Debt<br>Service | General<br>Capital<br>Projects       | Total                |
| <b>State of Tennessee (Cont.)</b>            |                              |                                      |                      |
| Other State Revenues (Cont.)                 |                              |                                      |                      |
| Gasoline and Motor Fuel Tax                  | \$ 0                         | \$ 0                                 | \$ 2,809,526         |
| Hybrid/Electric Vehicle Registration Fee     | 0                            | 0                                    | 11,370               |
| Petroleum Special Tax                        | 0                            | 0                                    | 51,100               |
| Registrar's Salary Supplement                | 0                            | 0                                    | 15,164               |
| Other State Grants                           | 0                            | 0                                    | 361,315              |
| Other State Revenues                         | 0                            | 0                                    | 75,181               |
| Total State of Tennessee                     | <u>\$ 0</u>                  | <u>\$ 0</u>                          | <u>\$ 11,226,803</u> |
| <b>Federal Government</b>                    |                              |                                      |                      |
| Federal Through State                        |                              |                                      |                      |
| Civil Defense Reimbursement                  | \$ 0                         | \$ 0                                 | \$ 70,789            |
| Disaster Relief                              | 0                            | 0                                    | 35,432               |
| Homeland Security Grants                     | 0                            | 0                                    | 54,750               |
| Medicaid                                     | 0                            | 0                                    | 302,252              |
| American Rescue Plan Act Grant #1            | 0                            | 679,895                              | 729,824              |
| Other Federal through State                  | 0                            | 0                                    | 1,530,505            |
| Direct Federal Revenue                       |                              |                                      |                      |
| American Rescue Plan Act Grant #6            | 0                            | 0                                    | 5,464,502            |
| Other Direct Federal Revenue                 | 0                            | 0                                    | 83,696               |
| Total Federal Government                     | <u>\$ 0</u>                  | <u>\$ 679,895</u>                    | <u>\$ 8,271,750</u>  |
| <b>Other Governments and Citizens Groups</b> |                              |                                      |                      |
| Other Governments                            |                              |                                      |                      |
| Contributions                                | \$ 100,000                   | \$ 0                                 | \$ 2,710,125         |
| Contracted Services                          | 0                            | 0                                    | 358,465              |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

|                                                      | <b>Debt Service<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> |                          |
|------------------------------------------------------|------------------------------|--------------------------------------|--------------------------|
|                                                      | Education<br>Debt<br>Service | General<br>Capital<br>Projects       | Total                    |
| <hr/>                                                |                              |                                      |                          |
| <b>Other Governments and Citizens Groups (Cont.)</b> |                              |                                      |                          |
| Citizens Groups                                      |                              |                                      |                          |
| Donations                                            | \$ 0                         | \$ 0                                 | \$ 18,915                |
| Other                                                |                              |                                      |                          |
| Other                                                | 0                            | 0                                    | 2,572                    |
| Opioid Settlement Funds - Past Remediation           | 0                            | 0                                    | 458,428                  |
| Total Other Governments and Citizens Groups          | <u>\$ 100,000</u>            | <u>\$ 0</u>                          | <u>\$ 3,548,505</u>      |
| <br>Total                                            | <br><u>\$ 1,910,021</u>      | <br><u>\$ 1,109,115</u>              | <br><u>\$ 67,992,619</u> |

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Anderson County School Department

**For the Year Ended June 30, 2024**

|                                                          | Special Revenue Funds |          |           |           |          |
|----------------------------------------------------------|-----------------------|----------|-----------|-----------|----------|
|                                                          | General               | School   |           | Other     |          |
|                                                          | Purpose               | Federal  | Central   | Education | Internal |
|                                                          | School                | Projects | Cafeteria | Special   | School   |
|                                                          |                       |          |           | Revenue   |          |
| <b>Local Taxes</b>                                       |                       |          |           |           |          |
| County Property Taxes                                    |                       |          |           |           |          |
| Current Property Tax                                     | \$ 15,794,055         | \$ 0     | \$ 0      | \$ 0      | 0        |
| Trustee's Collections - Prior Year                       | 357,051               | 0        | 0         | 0         | 0        |
| Trustee's Collections - Bankruptcy                       | 5,535                 | 0        | 0         | 0         | 0        |
| Circuit Clerk/Clerk and Master Collections - Prior Years | 184,273               | 0        | 0         | 0         | 0        |
| Interest and Penalty                                     | 159,754               | 0        | 0         | 0         | 0        |
| Payments in-Lieu-of Taxes - Other                        | 492,000               | 0        | 0         | 0         | 0        |
| County Local Option Taxes                                |                       |          |           |           |          |
| Local Option Sales Tax                                   | 13,671,135            | 0        | 0         | 0         | 0        |
| Mixed Drink Tax                                          | 9,082                 | 0        | 0         | 0         | 0        |
| Total Local Taxes                                        | \$ 30,672,885         | \$ 0     | \$ 0      | \$ 0      | 0        |
| <b>Licenses and Permits</b>                              |                       |          |           |           |          |
| Licenses                                                 |                       |          |           |           |          |
| Marriage Licenses                                        | \$ 3,134              | \$ 0     | \$ 0      | \$ 0      | 0        |
| Total Licenses and Permits                               | \$ 3,134              | \$ 0     | \$ 0      | \$ 0      | 0        |
| <b>Charges for Current Services</b>                      |                       |          |           |           |          |
| Education Charges                                        |                       |          |           |           |          |
| Tuition - Other                                          | \$ 0                  | \$ 0     | \$ 0      | 307,127   | 0        |
| Lunch Payments - Children                                | 0                     | 0        | 49,101    | 0         | 0        |
| Lunch Payments - Adults                                  | 0                     | 0        | 22,063    | 0         | 0        |
| Income from Breakfast                                    | 0                     | 0        | 9,478     | 0         | 0        |
| A la Carte Sales                                         | 0                     | 0        | 104,930   | 0         | 0        |
| School Based Health Services - FFS                       | 235,164               | 0        | 0         | 0         | 0        |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

|                                             | Special Revenue Funds        |                               |                      |                                          |                     |
|---------------------------------------------|------------------------------|-------------------------------|----------------------|------------------------------------------|---------------------|
|                                             | General<br>Purpose<br>School | School<br>Federal<br>Projects | Central<br>Cafeteria | Other<br>Education<br>Special<br>Revenue | Internal<br>School  |
| <b>Charges for Current Services (Cont.)</b> |                              |                               |                      |                                          |                     |
| Education Charges (Cont.)                   |                              |                               |                      |                                          |                     |
| Receipts from Individual Schools            | \$ 81,630                    | \$ 0                          | \$ 0                 | \$ 0                                     | 0                   |
| Other Charges for Services                  | 10,013                       | 0                             | 0                    | 0                                        | 0                   |
| Total Charges for Current Services          | <u>\$ 326,807</u>            | <u>\$ 0</u>                   | <u>\$ 185,572</u>    | <u>\$ 307,127</u>                        | <u>0</u>            |
| <b>Other Local Revenues</b>                 |                              |                               |                      |                                          |                     |
| Recurring Items                             |                              |                               |                      |                                          |                     |
| Investment Income                           | \$ 335,791                   | \$ 0                          | \$ 81,136            | \$ 0                                     | 0                   |
| Sale of Materials and Supplies              | 11,385                       | 0                             | 201                  | 0                                        | 0                   |
| Miscellaneous Refunds                       | 20,834                       | 775                           | 6,991                | 853                                      | 0                   |
| Nonrecurring Items                          |                              |                               |                      |                                          |                     |
| Sale of Equipment                           | 8,200                        | 0                             | 0                    | 0                                        | 0                   |
| Damages Recovered from Individuals          | 100                          | 0                             | 0                    | 0                                        | 0                   |
| Other Local Revenues                        |                              |                               |                      |                                          |                     |
| Other Local Revenues                        | 0                            | 0                             | 1,203                | 1,500                                    | 3,691,222           |
| Total Other Local Revenues                  | <u>\$ 376,310</u>            | <u>\$ 775</u>                 | <u>\$ 89,531</u>     | <u>\$ 2,353</u>                          | <u>\$ 3,691,222</u> |
| <b>State of Tennessee</b>                   |                              |                               |                      |                                          |                     |
| General Government Grants                   |                              |                               |                      |                                          |                     |
| On-behalf Contributions for OPEB            | \$ 124,257                   | \$ 0                          | \$ 0                 | \$ 0                                     | 0                   |
| State Education Funds                       |                              |                               |                      |                                          |                     |
| Tennessee Investment in Student Achievement | 42,511,760                   | 0                             | 0                    | 0                                        | 0                   |
| TISA - On-behalf Payments                   | 119,068                      | 0                             | 0                    | 0                                        | 0                   |
| Early Childhood Education                   | 28,327                       | 0                             | 0                    | 636,191                                  | 0                   |
| School Food Service                         | 0                            | 0                             | 30,368               | 0                                        | 0                   |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

|                                                  | Special Revenue Funds  |                         |                   |                                 |                 |
|--------------------------------------------------|------------------------|-------------------------|-------------------|---------------------------------|-----------------|
|                                                  | General Purpose School | School Federal Projects | Central Cafeteria | Other Education Special Revenue | Internal School |
| <b>State of Tennessee (Cont.)</b>                |                        |                         |                   |                                 |                 |
| State Education Funds (Cont.)                    |                        |                         |                   |                                 |                 |
| Other State Education Funds                      | \$ 1,151,542           | \$ 27,018               | \$ 0              | \$ 0                            | \$ 0            |
| Career Ladder Program                            | 62,182                 | 0                       | 0                 | 0                               | 0               |
| Other Vocational                                 | 768,349                | 0                       | 0                 | 0                               | 0               |
| Other State Revenues                             |                        |                         |                   |                                 |                 |
| State Revenue Sharing - T.V.A.                   | 1,011,144              | 0                       | 0                 | 0                               | 0               |
| Other State Grants                               | 246,225                | 0                       | 0                 | 0                               | 0               |
| Other State Revenues                             | 117,099                | 0                       | 0                 | 0                               | 0               |
| Total State of Tennessee                         | \$ 46,139,953          | \$ 27,018               | \$ 30,368         | \$ 636,191                      | \$ 0            |
| <b>Federal Government</b>                        |                        |                         |                   |                                 |                 |
| Federal Through State                            |                        |                         |                   |                                 |                 |
| USDA School Lunch Program                        | \$ 0                   | \$ 0                    | \$ 2,508,598      | \$ 0                            | \$ 0            |
| USDA - Commodities                               | 0                      | 0                       | 264,578           | 0                               | 0               |
| Breakfast                                        | 0                      | 0                       | 1,213,856         | 0                               | 0               |
| USDA - Other                                     | 0                      | 0                       | 213,478           | 158,441                         | 0               |
| USDA Food Service Equipment Grant                | 0                      | 0                       | 30,000            | 0                               | 0               |
| Vocational Education - Basic Grants to States    | 0                      | 185,455                 | 0                 | 0                               | 0               |
| Title I Grants to Local Education Agencies       | 0                      | 1,938,433               | 0                 | 0                               | 0               |
| Special Education - Grants to States             | 0                      | 2,030,414               | 0                 | 0                               | 0               |
| Special Education Preschool Grants               | 0                      | 92,292                  | 0                 | 0                               | 0               |
| English Language Acquisition Grants              | 0                      | 17,092                  | 0                 | 0                               | 0               |
| Eisenhower Professional Development State Grants | 0                      | 476,996                 | 0                 | 0                               | 0               |
| COVID-19 Grant B                                 | 0                      | 284,130                 | 0                 | 0                               | 0               |
| COVID-19 Grant D                                 | 0                      | 101,523                 | 0                 | 0                               | 0               |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

|                                              | Special Revenue Funds        |                               |                      |                                          |                     |
|----------------------------------------------|------------------------------|-------------------------------|----------------------|------------------------------------------|---------------------|
|                                              | General<br>Purpose<br>School | School<br>Federal<br>Projects | Central<br>Cafeteria | Other<br>Education<br>Special<br>Revenue | Internal<br>School  |
| <b>Federal Government (Cont.)</b>            |                              |                               |                      |                                          |                     |
| Federal Through State (Cont.)                |                              |                               |                      |                                          |                     |
| American Rescue Plan Act Grant #1            | \$ 0                         | \$ 3,475,227                  | \$ 0                 | \$ 0                                     | \$ 0                |
| American Rescue Plan Act Grant #2            | 0                            | 23,056                        | 0                    | 0                                        | 0                   |
| American Rescue Plan Act Grant #3            | 0                            | 1,048                         | 0                    | 0                                        | 0                   |
| American Rescue Plan Act Grant #4            | 0                            | 44,593                        | 0                    | 0                                        | 0                   |
| Other Federal through State                  | 161,892                      | 241,471                       | 0                    | 0                                        | 0                   |
| Direct Federal Revenue                       |                              |                               |                      |                                          |                     |
| ROTC Reimbursement                           | 176,796                      | 0                             | 0                    | 0                                        | 0                   |
| Other Direct Federal Revenue                 | 2,700                        | 0                             | 0                    | 4,514,465                                | 0                   |
| Total Federal Government                     | <u>\$ 341,388</u>            | <u>\$ 8,911,730</u>           | <u>\$ 4,230,510</u>  | <u>\$ 4,672,906</u>                      | <u>\$ 0</u>         |
| <b>Other Governments and Citizens Groups</b> |                              |                               |                      |                                          |                     |
| Other Governments                            |                              |                               |                      |                                          |                     |
| Contributions                                | \$ 569,002                   | \$ 0                          | \$ 0                 | \$ 0                                     | \$ 0                |
| Citizens Groups                              |                              |                               |                      |                                          |                     |
| Donations                                    | 675                          | 0                             | 0                    | 0                                        | 0                   |
| Other                                        |                              |                               |                      |                                          |                     |
| Other                                        | 23,150                       | 0                             | 0                    | 0                                        | 0                   |
| Total Other Governments and Citizens Groups  | <u>\$ 592,827</u>            | <u>\$ 0</u>                   | <u>\$ 0</u>          | <u>\$ 0</u>                              | <u>\$ 0</u>         |
| Total                                        | <u>\$ 78,453,304</u>         | <u>\$ 8,939,523</u>           | <u>\$ 4,535,981</u>  | <u>\$ 5,618,577</u>                      | <u>\$ 3,691,222</u> |

(Continued)



**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -**

All Governmental Fund Types

**Discretely Presented Anderson County School Department (Cont.)**

|                                                          | <b>Capital<br/>Projects<br/>Fund</b> |                      |
|----------------------------------------------------------|--------------------------------------|----------------------|
|                                                          | Education<br>Capital<br>Projects     | Total                |
| <b>Local Taxes</b>                                       |                                      |                      |
| County Property Taxes                                    |                                      |                      |
| Current Property Tax                                     | \$ 893,891                           | \$ 16,687,946        |
| Trustee's Collections - Prior Year                       | 20,181                               | 377,232              |
| Trustee's Collections - Bankruptcy                       | 313                                  | 5,848                |
| Circuit Clerk/Clerk and Master Collections - Prior Years | 0                                    | 184,273              |
| Interest and Penalty                                     | 4,397                                | 164,151              |
| Payments in-Lieu-of Taxes - Other                        | 0                                    | 492,000              |
| County Local Option Taxes                                |                                      |                      |
| Local Option Sales Tax                                   | 0                                    | 13,671,135           |
| Mixed Drink Tax                                          | 0                                    | 9,082                |
| Total Local Taxes                                        | <u>\$ 918,782</u>                    | <u>\$ 31,591,667</u> |
| <b>Licenses and Permits</b>                              |                                      |                      |
| Licenses                                                 |                                      |                      |
| Marriage Licenses                                        | \$ 0                                 | \$ 3,134             |
| Total Licenses and Permits                               | <u>\$ 0</u>                          | <u>\$ 3,134</u>      |
| <b>Charges for Current Services</b>                      |                                      |                      |
| Education Charges                                        |                                      |                      |
| Tuition - Other                                          | \$ 0                                 | \$ 307,127           |
| Lunch Payments - Children                                | 0                                    | 49,101               |
| Lunch Payments - Adults                                  | 0                                    | 22,063               |
| Income from Breakfast                                    | 0                                    | 9,478                |
| A la Carte Sales                                         | 0                                    | 104,930              |
| School Based Health Services - FFS                       | 0                                    | 235,164              |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

|                                             | <b>Capital<br/>Projects<br/>Fund</b> |                     |
|---------------------------------------------|--------------------------------------|---------------------|
|                                             | Education<br>Capital<br>Projects     | Total               |
| <hr/>                                       |                                      |                     |
| <b>Charges for Current Services (Cont.)</b> |                                      |                     |
| Education Charges (Cont.)                   |                                      |                     |
| Receipts from Individual Schools            | \$ 0                                 | \$ 81,630           |
| Other Charges for Services                  | 0                                    | 10,013              |
| Total Charges for Current Services          | <u>\$ 0</u>                          | <u>\$ 819,506</u>   |
| <br><b>Other Local Revenues</b>             |                                      |                     |
| Recurring Items                             |                                      |                     |
| Investment Income                           | \$ 0                                 | \$ 416,927          |
| Sale of Materials and Supplies              | 0                                    | 11,586              |
| Miscellaneous Refunds                       | 0                                    | 29,453              |
| Nonrecurring Items                          |                                      |                     |
| Sale of Equipment                           | 0                                    | 8,200               |
| Damages Recovered from Individuals          | 0                                    | 100                 |
| Other Local Revenues                        |                                      |                     |
| Other Local Revenues                        | 0                                    | 3,693,925           |
| Total Other Local Revenues                  | <u>\$ 0</u>                          | <u>\$ 4,160,191</u> |
| <br><b>State of Tennessee</b>               |                                      |                     |
| General Government Grants                   |                                      |                     |
| On-behalf Contributions for OPEB            | \$ 0                                 | \$ 124,257          |
| State Education Funds                       |                                      |                     |
| Tennessee Investment in Student Achievement | 0                                    | 42,511,760          |
| TISA - On-behalf Payments                   | 0                                    | 119,068             |
| Early Childhood Education                   | 0                                    | 664,518             |
| School Food Service                         | 0                                    | 30,368              |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

|                                                  | <b>Capital<br/>Projects<br/>Fund</b> |                      |
|--------------------------------------------------|--------------------------------------|----------------------|
|                                                  | Education<br>Capital<br>Projects     | Total                |
| <b>State of Tennessee (Cont.)</b>                |                                      |                      |
| State Education Funds (Cont.)                    |                                      |                      |
| Other State Education Funds                      | \$ 0                                 | \$ 1,178,560         |
| Career Ladder Program                            | 0                                    | 62,182               |
| Other Vocational                                 | 0                                    | 768,349              |
| Other State Revenues                             |                                      |                      |
| State Revenue Sharing - T.V.A.                   | 0                                    | 1,011,144            |
| Other State Grants                               | 0                                    | 246,225              |
| Other State Revenues                             | 0                                    | 117,099              |
| Total State of Tennessee                         | <u>\$ 0</u>                          | <u>\$ 46,833,530</u> |
| <b>Federal Government</b>                        |                                      |                      |
| Federal Through State                            |                                      |                      |
| USDA School Lunch Program                        | \$ 0                                 | \$ 2,508,598         |
| USDA - Commodities                               | 0                                    | 264,578              |
| Breakfast                                        | 0                                    | 1,213,856            |
| USDA - Other                                     | 0                                    | 371,919              |
| USDA Food Service Equipment Grant                | 0                                    | 30,000               |
| Vocational Education - Basic Grants to States    | 0                                    | 185,455              |
| Title I Grants to Local Education Agencies       | 0                                    | 1,938,433            |
| Special Education - Grants to States             | 0                                    | 2,030,414            |
| Special Education Preschool Grants               | 0                                    | 92,292               |
| English Language Acquisition Grants              | 0                                    | 17,092               |
| Eisenhower Professional Development State Grants | 0                                    | 476,996              |
| COVID-19 Grant B                                 | 0                                    | 284,130              |
| COVID-19 Grant D                                 | 0                                    | 101,523              |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

|                                              | <b>Capital<br/>Projects<br/>Fund</b> |                       |
|----------------------------------------------|--------------------------------------|-----------------------|
|                                              | Education<br>Capital<br>Projects     | Total                 |
| <b>Federal Government (Cont.)</b>            |                                      |                       |
| Federal Through State (Cont.)                |                                      |                       |
| American Rescue Plan Act Grant #1            | \$ 0                                 | \$ 3,475,227          |
| American Rescue Plan Act Grant #2            | 0                                    | 23,056                |
| American Rescue Plan Act Grant #3            | 0                                    | 1,048                 |
| American Rescue Plan Act Grant #4            | 0                                    | 44,593                |
| Other Federal through State                  | 0                                    | 403,363               |
| Direct Federal Revenue                       |                                      |                       |
| ROTC Reimbursement                           | 0                                    | 176,796               |
| Other Direct Federal Revenue                 | 0                                    | 4,517,165             |
| Total Federal Government                     | <u>\$ 0</u>                          | <u>\$ 18,156,534</u>  |
| <b>Other Governments and Citizens Groups</b> |                                      |                       |
| Other Governments                            |                                      |                       |
| Contributions                                | \$ 0                                 | \$ 569,002            |
| Citizens Groups                              |                                      |                       |
| Donations                                    | 0                                    | 675                   |
| Other                                        |                                      |                       |
| Other                                        | 0                                    | 23,150                |
| Total Other Governments and Citizens Groups  | <u>\$ 0</u>                          | <u>\$ 592,827</u>     |
| Total                                        | <u>\$ 918,782</u>                    | <u>\$ 102,157,389</u> |

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types**  
**For the Year Ended June 30, 2024**

**General Fund**

General Government

**County Commission**

|                                           |    |         |            |
|-------------------------------------------|----|---------|------------|
| Secretary to Board                        | \$ | 60,291  |            |
| Board and Committee Members Fees          |    | 138,113 |            |
| Social Security                           |    | 9,796   |            |
| Pensions                                  |    | 11,178  |            |
| Life Insurance                            |    | 1,119   |            |
| Medical Insurance                         |    | 105,996 |            |
| Dental Insurance                          |    | 5,709   |            |
| Disability Insurance                      |    | 317     |            |
| Unemployment Compensation                 |    | 24      |            |
| Employer Medicare                         |    | 2,339   |            |
| Communication                             |    | 2,926   |            |
| Dues and Memberships                      |    | 2,726   |            |
| Legal Notices, Recording, and Court Costs |    | 2,725   |            |
| Printing, Stationery, and Forms           |    | 31      |            |
| Travel                                    |    | 12,135  |            |
| Other Contracted Services                 |    | 8,572   |            |
| Office Supplies                           |    | 966     |            |
| Other Supplies and Materials              |    | 315     |            |
| In Service/Staff Development              |    | 5,300   |            |
| Total County Commission                   |    |         | \$ 370,578 |

**Board of Equalization**

|                                           |    |    |    |
|-------------------------------------------|----|----|----|
| Legal Notices, Recording, and Court Costs | \$ | 58 |    |
| Total Board of Equalization               |    |    | 58 |

**Other Boards and Committees**

|                                             |    |         |  |
|---------------------------------------------|----|---------|--|
| County Official/ Administrative Officer     | \$ | 53,726  |  |
| Guards                                      |    | 9,998   |  |
| Secretary(ies)                              |    | 8,400   |  |
| Maintenance Personnel                       |    | 108,375 |  |
| Social Security                             |    | 10,292  |  |
| Pensions                                    |    | 10,206  |  |
| Life Insurance                              |    | 110     |  |
| Medical Insurance                           |    | 37,958  |  |
| Dental Insurance                            |    | 1,565   |  |
| Disability Insurance                        |    | 795     |  |
| Unemployment Compensation                   |    | 108     |  |
| Employer Medicare                           |    | 2,407   |  |
| Communication                               |    | 3,635   |  |
| Lease/SBITA Payments                        |    | 1,250   |  |
| Maintenance and Repair Services - Equipment |    | 1,705   |  |
| Maintenance and Repair Services - Vehicles  |    | 3,748   |  |
| Rentals                                     |    | 7,250   |  |
| Disposal Fees                               |    | 2,047   |  |
| Other Contracted Services                   |    | 7,600   |  |
| Crushed Stone                               |    | 2,000   |  |
| Gasoline                                    |    | 13,461  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**Other Boards and Committees (Cont.)**

|                                   |    |        |            |
|-----------------------------------|----|--------|------------|
| Natural Gas                       | \$ | 1,560  |            |
| Office Supplies                   |    | 242    |            |
| Tires and Tubes                   |    | 1,000  |            |
| Uniforms                          |    | 474    |            |
| Utilities                         |    | 42,000 |            |
| Water and Sewer                   |    | 2,977  |            |
| Wood Products                     |    | 739    |            |
| Other Supplies and Materials      |    | 22,748 |            |
| Vehicle and Equipment Insurance   |    | 4,500  |            |
| Other Charges                     |    | 100    |            |
| Other Equipment                   |    | 71,095 |            |
| Total Other Boards and Committees |    |        | \$ 434,071 |

**County Mayor/Executive**

|                                        |    |         |         |
|----------------------------------------|----|---------|---------|
| County Official/Administrative Officer | \$ | 122,530 |         |
| Clerical Personnel                     |    | 36,311  |         |
| Other Salaries and Wages               |    | 8,320   |         |
| Other Per Diem and Fees                |    | 9,600   |         |
| Social Security                        |    | 10,711  |         |
| Pensions                               |    | 10,727  |         |
| Life Insurance                         |    | 178     |         |
| Medical Insurance                      |    | 20,275  |         |
| Dental Insurance                       |    | 791     |         |
| Disability Insurance                   |    | 211     |         |
| Unemployment Compensation              |    | 18      |         |
| Employer Medicare                      |    | 2,505   |         |
| Dues and Memberships                   |    | 3,220   |         |
| Legal Services                         |    | 10,000  |         |
| Postal Charges                         |    | 21      |         |
| Travel                                 |    | 4,851   |         |
| Other Contracted Services              |    | 13,441  |         |
| Office Supplies                        |    | 870     |         |
| Other Supplies and Materials           |    | 1,631   |         |
| In Service/Staff Development           |    | 1,460   |         |
| Data Processing Equipment              |    | 1,032   |         |
| Total County Mayor/Executive           |    |         | 258,703 |

**Personnel Office**

|                      |    |        |  |
|----------------------|----|--------|--|
| Supervisor/Director  | \$ | 83,139 |  |
| Clerical Personnel   |    | 89,273 |  |
| Part-time Personnel  |    | 2,459  |  |
| Social Security      |    | 9,931  |  |
| Pensions             |    | 9,008  |  |
| Life Insurance       |    | 244    |  |
| Medical Insurance    |    | 32,900 |  |
| Dental Insurance     |    | 1,360  |  |
| Disability Insurance |    | 646    |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**Personnel Office (Cont.)**

|                              |    |       |            |
|------------------------------|----|-------|------------|
| Unemployment Compensation    | \$ | 88    |            |
| Employer Medicare            |    | 2,322 |            |
| Communication                |    | 470   |            |
| Data Processing Services     |    | 7,915 |            |
| Dues and Memberships         |    | 539   |            |
| Postal Charges               |    | 342   |            |
| Travel                       |    | 1,099 |            |
| Other Contracted Services    |    | 2,278 |            |
| Office Supplies              |    | 2,590 |            |
| In Service/Staff Development |    | 2,367 |            |
| Data Processing Equipment    |    | 875   |            |
| Total Personnel Office       |    |       | \$ 249,845 |

**County Attorney**

|                                                    |    |         |         |
|----------------------------------------------------|----|---------|---------|
| County Official/Administrative Officer             | \$ | 174,340 |         |
| Assistant(s)                                       |    | 72,950  |         |
| Paraprofessionals                                  |    | 44,844  |         |
| Secretary(ies)                                     |    | 63,565  |         |
| Social Security                                    |    | 20,806  |         |
| Pensions                                           |    | 19,953  |         |
| Life Insurance                                     |    | 291     |         |
| Medical Insurance                                  |    | 25,220  |         |
| Dental Insurance                                   |    | 1,392   |         |
| Disability Insurance                               |    | 1,128   |         |
| Unemployment Compensation                          |    | 105     |         |
| Employer Medicare                                  |    | 4,961   |         |
| Dues and Memberships                               |    | 2,498   |         |
| Legal Services                                     |    | 517     |         |
| Legal Notices, Recording, and Court Costs          |    | 42      |         |
| Maintenance and Repair Services - Office Equipment |    | 230     |         |
| Postal Charges                                     |    | 6,136   |         |
| Travel                                             |    | 1,868   |         |
| Other Contracted Services                          |    | 4,477   |         |
| Office Supplies                                    |    | 3,249   |         |
| Other Supplies and Materials                       |    | 1,567   |         |
| In Service/Staff Development                       |    | 1,511   |         |
| Other Charges                                      |    | 190     |         |
| Total County Attorney                              |    |         | 451,840 |

**Election Commission**

|                                        |    |         |  |
|----------------------------------------|----|---------|--|
| County Official/Administrative Officer | \$ | 95,477  |  |
| Deputy(ies)                            |    | 123,297 |  |
| Part-time Personnel                    |    | 18,019  |  |
| Other Salaries and Wages               |    | 8,235   |  |
| Election Commission                    |    | 7,980   |  |
| Election Workers                       |    | 57,004  |  |
| Social Security                        |    | 17,515  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**Election Commission (Cont.)**

|                                           |    |         |              |
|-------------------------------------------|----|---------|--------------|
| Pensions                                  | \$ | 12,261  |              |
| Life Insurance                            |    | 434     |              |
| Medical Insurance                         |    | 10,468  |              |
| Dental Insurance                          |    | 2,304   |              |
| Disability Insurance                      |    | 919     |              |
| Unemployment Compensation                 |    | 145     |              |
| Employer Medicare                         |    | 4,096   |              |
| Communication                             |    | 3,157   |              |
| Data Processing Services                  |    | 566     |              |
| Dues and Memberships                      |    | 558     |              |
| Legal Notices, Recording, and Court Costs |    | 2,866   |              |
| Maintenance Agreements                    |    | 16,388  |              |
| Postal Charges                            |    | 5,670   |              |
| Printing, Stationery, and Forms           |    | 9,975   |              |
| Rentals                                   |    | 7,363   |              |
| Travel                                    |    | 4,688   |              |
| Other Contracted Services                 |    | 4,732   |              |
| Office Supplies                           |    | 5,549   |              |
| Other Supplies and Materials              |    | 639     |              |
| In Service/Staff Development              |    | 400     |              |
| Data Processing Equipment                 |    | 3,000   |              |
| Voting Machines                           |    | 789,096 |              |
| Other Equipment                           |    | 3,197   |              |
| Total Election Commission                 |    |         | \$ 1,215,998 |

**Register of Deeds**

|                                                    |    |         |         |
|----------------------------------------------------|----|---------|---------|
| County Official/ Administrative Officer            | \$ | 106,086 |         |
| Clerical Personnel                                 |    | 199,135 |         |
| Social Security                                    |    | 17,888  |         |
| Pensions                                           |    | 18,280  |         |
| Life Insurance                                     |    | 398     |         |
| Medical Insurance                                  |    | 46,682  |         |
| Dental Insurance                                   |    | 1,881   |         |
| Disability Insurance                               |    | 922     |         |
| Unemployment Compensation                          |    | 68      |         |
| Employer Medicare                                  |    | 4,183   |         |
| Dues and Memberships                               |    | 1,058   |         |
| Maintenance and Repair Services - Office Equipment |    | 37,992  |         |
| Postal Charges                                     |    | 1,441   |         |
| Printing, Stationery, and Forms                    |    | 1,144   |         |
| Rentals                                            |    | 778     |         |
| Travel                                             |    | 1,461   |         |
| Data Processing Supplies                           |    | 300     |         |
| Duplicating Supplies                               |    | 500     |         |
| Office Supplies                                    |    | 4,621   |         |
| In Service/Staff Development                       |    | 440     |         |
| Other Capital Outlay                               |    | 63,259  |         |
| Total Register of Deeds                            |    |         | 508,517 |

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**Planning**

|                                            |    |         |            |
|--------------------------------------------|----|---------|------------|
| Supervisor/Director                        | \$ | 74,027  |            |
| Part-time Personnel                        |    | 23,280  |            |
| Other Salaries and Wages                   |    | 113,183 |            |
| Social Security                            |    | 12,143  |            |
| Pensions                                   |    | 11,120  |            |
| Life Insurance                             |    | 78      |            |
| Medical Insurance                          |    | 35,360  |            |
| Dental Insurance                           |    | 1,613   |            |
| Disability Insurance                       |    | 788     |            |
| Unemployment Compensation                  |    | 136     |            |
| Employer Medicare                          |    | 2,840   |            |
| Communication                              |    | 3,991   |            |
| Dues and Memberships                       |    | 285     |            |
| Legal Notices, Recording, and Court Costs  |    | 832     |            |
| Maintenance Agreements                     |    | 1,588   |            |
| Maintenance and Repair Services - Vehicles |    | 3,291   |            |
| Postal Charges                             |    | 1,388   |            |
| Printing, Stationery, and Forms            |    | 286     |            |
| Other Contracted Services                  |    | 25,669  |            |
| Gasoline                                   |    | 5,043   |            |
| Office Supplies                            |    | 752     |            |
| Other Supplies and Materials               |    | 1,538   |            |
| Vehicle and Equipment Insurance            |    | 3,000   |            |
| In Service/Staff Development               |    | 507     |            |
| Data Processing Equipment                  |    | 1,265   |            |
| Total Planning                             |    |         | \$ 324,003 |

**Building**

|                                             |    |        |        |
|---------------------------------------------|----|--------|--------|
| Maintenance Personnel                       | \$ | 31,200 |        |
| Social Security                             |    | 1,828  |        |
| Pensions                                    |    | 528    |        |
| Life Insurance                              |    | 52     |        |
| Disability Insurance                        |    | 36     |        |
| Unemployment Compensation                   |    | 41     |        |
| Employer Medicare                           |    | 427    |        |
| Communication                               |    | 533    |        |
| Maintenance and Repair Services - Buildings |    | 24,141 |        |
| Maintenance and Repair Services - Equipment |    | 4,496  |        |
| Other Supplies and Materials                |    | 481    |        |
| Data Processing Equipment                   |    | 360    |        |
| Total Building                              |    |        | 64,123 |

**County Buildings**

|                       |    |         |  |
|-----------------------|----|---------|--|
| Supervisor/Director   | \$ | 61,040  |  |
| Clerical Personnel    |    | 3,600   |  |
| Custodial Personnel   |    | 132,621 |  |
| Maintenance Personnel |    | 31,533  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**County Buildings (Cont.)**

|                                             |    |         |            |
|---------------------------------------------|----|---------|------------|
| Other Salaries and Wages                    | \$ | 5,766   |            |
| Social Security                             |    | 13,268  |            |
| Pensions                                    |    | 14,037  |            |
| Life Insurance                              |    | 552     |            |
| Medical Insurance                           |    | 52,828  |            |
| Dental Insurance                            |    | 1,942   |            |
| Disability Insurance                        |    | 1,087   |            |
| Unemployment Compensation                   |    | 128     |            |
| Employer Medicare                           |    | 3,103   |            |
| Communication                               |    | 1,436   |            |
| Janitorial Services                         |    | 38,032  |            |
| Maintenance and Repair Services - Buildings |    | 47,027  |            |
| Maintenance and Repair Services - Vehicles  |    | 1,510   |            |
| Pest Control                                |    | 1,860   |            |
| Travel                                      |    | 407     |            |
| Disposal Fees                               |    | 6,140   |            |
| Other Contracted Services                   |    | 50,921  |            |
| Custodial Supplies                          |    | 24,298  |            |
| Electricity                                 |    | 191,324 |            |
| Gasoline                                    |    | 5,530   |            |
| Natural Gas                                 |    | 35,865  |            |
| Office Supplies                             |    | 706     |            |
| Small Tools                                 |    | 278     |            |
| Tires and Tubes                             |    | 970     |            |
| Uniforms                                    |    | 3,859   |            |
| Water and Sewer                             |    | 20,455  |            |
| Other Supplies and Materials                |    | 12,571  |            |
| In Service/Staff Development                |    | 574     |            |
| Other Charges                               |    | 7,861   |            |
| Building Improvements                       |    | 37,945  |            |
| Other Construction                          |    | 5,896   |            |
| Total County Buildings                      |    |         | \$ 816,970 |

**Other General Administration**

|                                           |    |         |           |
|-------------------------------------------|----|---------|-----------|
| Accounting Services                       | \$ | 5,500   |           |
| Audit Services                            |    | 33,163  |           |
| Contributions                             |    | 411,199 |           |
| Legal Notices, Recording, and Court Costs |    | 78      |           |
| Remittance of Revenue Collected           |    | 9,792   |           |
| Other Contracted Services                 |    | 35,880  |           |
| Other Supplies and Materials              |    | 3,871   |           |
| Workers' Compensation Insurance           |    | 350,000 |           |
| Other Charges                             |    | 140,127 |           |
| Building Improvements                     |    | 35,762  |           |
| Land                                      |    | 70,000  |           |
| Other Capital Outlay                      |    | 87,849  |           |
| Total Other General Administration        |    |         | 1,183,221 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**Preservation of Records**

|                               |    |        |           |
|-------------------------------|----|--------|-----------|
| Clerical Personnel            | \$ | 29,220 |           |
| Part-time Personnel           |    | 1,109  |           |
| Social Security               |    | 1,876  |           |
| Pensions                      |    | 1,759  |           |
| Medical Insurance             |    | 5,244  |           |
| Dental Insurance              |    | 297    |           |
| Disability Insurance          |    | 137    |           |
| Unemployment Compensation     |    | 21     |           |
| Employer Medicare             |    | 439    |           |
| Travel                        |    | 500    |           |
| Other Contracted Services     |    | 7,440  |           |
| In Service/Staff Development  |    | 249    |           |
| Data Processing Equipment     |    | 370    |           |
| Total Preservation of Records |    |        | \$ 48,661 |

Finance

**Accounting and Budgeting**

|                                           |    |         |         |
|-------------------------------------------|----|---------|---------|
| County Official/Administrative Officer    | \$ | 106,086 |         |
| Accountants/Bookkeepers                   |    | 374,781 |         |
| Part-time Personnel                       |    | 852     |         |
| Social Security                           |    | 28,258  |         |
| Pensions                                  |    | 28,805  |         |
| Life Insurance                            |    | 593     |         |
| Medical Insurance                         |    | 61,994  |         |
| Dental Insurance                          |    | 3,315   |         |
| Disability Insurance                      |    | 2,137   |         |
| Unemployment Compensation                 |    | 158     |         |
| Employer Medicare                         |    | 6,585   |         |
| Dues and Memberships                      |    | 935     |         |
| Legal Notices, Recording, and Court Costs |    | 321     |         |
| Maintenance Agreements                    |    | 38,697  |         |
| Postal Charges                            |    | 4,819   |         |
| Printing, Stationery, and Forms           |    | 3,492   |         |
| Travel                                    |    | 1,731   |         |
| Other Contracted Services                 |    | 396     |         |
| Office Supplies                           |    | 2,149   |         |
| In Service/Staff Development              |    | 739     |         |
| Other Charges                             |    | 874     |         |
| Data Processing Equipment                 |    | 2,086   |         |
| Total Accounting and Budgeting            |    |         | 669,803 |

**Purchasing**

|                                        |    |        |  |
|----------------------------------------|----|--------|--|
| County Official/Administrative Officer | \$ | 70,622 |  |
| Purchasing Personnel                   |    | 42,822 |  |
| Social Security                        |    | 6,508  |  |
| Pensions                               |    | 6,643  |  |
| Life Insurance                         |    | 154    |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Finance (Cont.)

**Purchasing (Cont.)**

|                                 |    |        |            |
|---------------------------------|----|--------|------------|
| Medical Insurance               | \$ | 20,206 |            |
| Dental Insurance                |    | 1,184  |            |
| Disability Insurance            |    | 523    |            |
| Unemployment Compensation       |    | 40     |            |
| Employer Medicare               |    | 1,493  |            |
| Postal Charges                  |    | 1,172  |            |
| Printing, Stationery, and Forms |    | 297    |            |
| Travel                          |    | 4      |            |
| Other Contracted Services       |    | 8,038  |            |
| Office Supplies                 |    | 933    |            |
| Other Supplies and Materials    |    | 1,182  |            |
| Data Processing Equipment       |    | 829    |            |
| Total Purchasing                |    |        | \$ 162,650 |

**Property Assessor's Office**

|                                            |    |         |         |
|--------------------------------------------|----|---------|---------|
| County Official/Administrative Officer     | \$ | 106,086 |         |
| Deputy(ies)                                |    | 380,201 |         |
| Social Security                            |    | 28,343  |         |
| Pensions                                   |    | 25,335  |         |
| Life Insurance                             |    | 647     |         |
| Medical Insurance                          |    | 42,812  |         |
| Dental Insurance                           |    | 3,532   |         |
| Disability Insurance                       |    | 1,506   |         |
| Unemployment Compensation                  |    | 271     |         |
| Employer Medicare                          |    | 6,833   |         |
| Audit Services                             |    | 40,580  |         |
| Communication                              |    | 1,430   |         |
| Data Processing Services                   |    | 23,228  |         |
| Dues and Memberships                       |    | 2,170   |         |
| Lease/SBITA Payments                       |    | 358     |         |
| Legal Services                             |    | 12,091  |         |
| Maintenance Agreements                     |    | 4,413   |         |
| Maintenance and Repair Services - Vehicles |    | 696     |         |
| Postal Charges                             |    | 2,831   |         |
| Printing, Stationery, and Forms            |    | 531     |         |
| Travel                                     |    | 2,618   |         |
| Other Contracted Services                  |    | 4,626   |         |
| Gasoline                                   |    | 1,874   |         |
| Office Supplies                            |    | 5,253   |         |
| Other Supplies and Materials               |    | 475     |         |
| In Service/Staff Development               |    | 2,843   |         |
| Office Equipment                           |    | 2,608   |         |
| Total Property Assessor's Office           |    |         | 704,191 |

**County Trustee's Office**

|                                        |    |         |  |
|----------------------------------------|----|---------|--|
| County Official/Administrative Officer | \$ | 106,086 |  |
| Clerical Personnel                     |    | 339,833 |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Finance (Cont.)

**County Trustee's Office (Cont.)**

|                                           |    |        |            |
|-------------------------------------------|----|--------|------------|
| Part-time Personnel                       | \$ | 25,489 |            |
| Social Security                           |    | 27,597 |            |
| Pensions                                  |    | 26,138 |            |
| Life Insurance                            |    | 764    |            |
| Medical Insurance                         |    | 81,371 |            |
| Dental Insurance                          |    | 4,540  |            |
| Disability Insurance                      |    | 1,544  |            |
| Unemployment Compensation                 |    | 235    |            |
| Employer Medicare                         |    | 6,454  |            |
| Data Processing Services                  |    | 8,424  |            |
| Dues and Memberships                      |    | 1,033  |            |
| Legal Notices, Recording, and Court Costs |    | 251    |            |
| Maintenance Agreements                    |    | 28,216 |            |
| Postal Charges                            |    | 13,676 |            |
| Printing, Stationery, and Forms           |    | 8,827  |            |
| Rentals                                   |    | 10,742 |            |
| Travel                                    |    | 199    |            |
| Other Contracted Services                 |    | 1,200  |            |
| Office Supplies                           |    | 3,531  |            |
| Utilities                                 |    | 4,390  |            |
| Water and Sewer                           |    | 723    |            |
| Other Supplies and Materials              |    | 1,964  |            |
| In Service/Staff Development              |    | 330    |            |
| Building Improvements                     |    | 3,957  |            |
| Data Processing Equipment                 |    | 2,807  |            |
| Furniture and Fixtures                    |    | 1,452  |            |
| Total County Trustee's Office             |    |        | \$ 711,773 |

**County Clerk's Office**

|                                             |    |         |  |
|---------------------------------------------|----|---------|--|
| County Official/Administrative Officer      | \$ | 106,086 |  |
| Clerical Personnel                          |    | 577,735 |  |
| Part-time Personnel                         |    | 52,235  |  |
| Social Security                             |    | 44,128  |  |
| Pensions                                    |    | 36,079  |  |
| Life Insurance                              |    | 1,353   |  |
| Medical Insurance                           |    | 61,878  |  |
| Dental Insurance                            |    | 6,675   |  |
| Disability Insurance                        |    | 2,285   |  |
| Unemployment Compensation                   |    | 498     |  |
| Employer Medicare                           |    | 10,320  |  |
| Communication                               |    | 2,114   |  |
| Data Processing Services                    |    | 23,542  |  |
| Dues and Memberships                        |    | 873     |  |
| Janitorial Services                         |    | 3,600   |  |
| Legal Notices, Recording, and Court Costs   |    | 131     |  |
| Maintenance and Repair Services - Buildings |    | 8,144   |  |
| Postal Charges                              |    | 50,472  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Finance (Cont.)

**County Clerk's Office (Cont.)**

|                                 |    |        |              |
|---------------------------------|----|--------|--------------|
| Printing, Stationery, and Forms | \$ | 7,076  |              |
| Rentals                         |    | 7,500  |              |
| Travel                          |    | 101    |              |
| Other Contracted Services       |    | 14,978 |              |
| Data Processing Supplies        |    | 2,868  |              |
| Office Supplies                 |    | 10,002 |              |
| In Service/Staff Development    |    | 384    |              |
| Data Processing Equipment       |    | 15,330 |              |
| Furniture and Fixtures          |    | 2,124  |              |
| Total County Clerk's Office     |    |        | \$ 1,048,511 |

**Data Processing**

|                                            |    |         |         |
|--------------------------------------------|----|---------|---------|
| County Official/ Administrative Officer    | \$ | 82,959  |         |
| Data Processing Personnel                  |    | 124,079 |         |
| Clerical Personnel                         |    | 5,260   |         |
| Other Salaries and Wages                   |    | 9,823   |         |
| Social Security                            |    | 12,894  |         |
| Pensions                                   |    | 13,176  |         |
| Life Insurance                             |    | 327     |         |
| Medical Insurance                          |    | 38,062  |         |
| Dental Insurance                           |    | 1,729   |         |
| Disability Insurance                       |    | 882     |         |
| Unemployment Compensation                  |    | 106     |         |
| Employer Medicare                          |    | 3,016   |         |
| Communication                              |    | 2,053   |         |
| Maintenance and Repair Services - Vehicles |    | 165     |         |
| Travel                                     |    | 176     |         |
| Other Contracted Services                  |    | 123,358 |         |
| Gasoline                                   |    | 639     |         |
| Office Supplies                            |    | 1,109   |         |
| Other Supplies and Materials               |    | 3,391   |         |
| In Service/Staff Development               |    | 253     |         |
| Data Processing Equipment                  |    | 3,756   |         |
| Other Equipment                            |    | 3,983   |         |
| Total Data Processing                      |    |         | 431,196 |

Administration of Justice

**Circuit Court**

|                                         |    |         |  |
|-----------------------------------------|----|---------|--|
| County Official/ Administrative Officer | \$ | 106,086 |  |
| Clerical Personnel                      |    | 839,168 |  |
| Part-time Personnel                     |    | 36,842  |  |
| Overtime Pay                            |    | 2,649   |  |
| Jury and Witness Expense                |    | 17,142  |  |
| Social Security                         |    | 57,837  |  |
| Pensions                                |    | 51,228  |  |
| Life Insurance                          |    | 1,558   |  |
| Medical Insurance                       |    | 139,722 |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Administration of Justice (Cont.)

**Circuit Court (Cont.)**

|                                                    |    |        |              |
|----------------------------------------------------|----|--------|--------------|
| Dental Insurance                                   | \$ | 8,336  |              |
| Disability Insurance                               |    | 3,705  |              |
| Unemployment Compensation                          |    | 538    |              |
| Employer Medicare                                  |    | 13,527 |              |
| Communication                                      |    | 455    |              |
| Contracts with Other Public Agencies               |    | 28,803 |              |
| Dues and Memberships                               |    | 610    |              |
| Legal Notices, Recording, and Court Costs          |    | 292    |              |
| Maintenance Agreements                             |    | 11,145 |              |
| Maintenance and Repair Services - Office Equipment |    | 50     |              |
| Postal Charges                                     |    | 18,616 |              |
| Printing, Stationery, and Forms                    |    | 6,765  |              |
| Travel                                             |    | 1,111  |              |
| Duplicating Supplies                               |    | 5,029  |              |
| Gasoline                                           |    | 672    |              |
| Office Supplies                                    |    | 8,857  |              |
| Other Supplies and Materials                       |    | 4,785  |              |
| In Service/Staff Development                       |    | 1,323  |              |
| Data Processing Equipment                          |    | 15,517 |              |
| Furniture and Fixtures                             |    | 9,355  |              |
| Total Circuit Court                                |    |        | \$ 1,391,723 |

**Criminal Court**

|                      |    |        |        |
|----------------------|----|--------|--------|
| Office Supplies      | \$ | 380    |        |
| Other Capital Outlay |    | 75,416 |        |
| Total Criminal Court |    |        | 75,796 |

**General Sessions Judge**

|                                                    |    |         |  |
|----------------------------------------------------|----|---------|--|
| Judge(s)                                           | \$ | 387,420 |  |
| Assistant(s)                                       |    | 106,576 |  |
| Other Salaries and Wages                           |    | 35,077  |  |
| Social Security                                    |    | 28,648  |  |
| Pensions                                           |    | 30,509  |  |
| Life Insurance                                     |    | 402     |  |
| Medical Insurance                                  |    | 39,430  |  |
| Dental Insurance                                   |    | 1,661   |  |
| Disability Insurance                               |    | 499     |  |
| Unemployment Compensation                          |    | 90      |  |
| Employer Medicare                                  |    | 7,431   |  |
| Other Fringe Benefits                              |    | 49      |  |
| Dues and Memberships                               |    | 1,230   |  |
| Maintenance and Repair Services - Office Equipment |    | 247     |  |
| Postal Charges                                     |    | 264     |  |
| Printing, Stationery, and Forms                    |    | 550     |  |
| Travel                                             |    | 2,278   |  |
| Other Contracted Services                          |    | 3,120   |  |
| Office Supplies                                    |    | 1,090   |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Administration of Justice (Cont.)

**General Sessions Judge (Cont.)**

|                                 |    |       |            |
|---------------------------------|----|-------|------------|
| Other Supplies and Materials    | \$ | 1,499 |            |
| Workers' Compensation Insurance |    | 51    |            |
| In Service/Staff Development    |    | 4,568 |            |
| Total General Sessions Judge    |    |       | \$ 652,689 |

**Drug Court**

|                                 |    |        |         |
|---------------------------------|----|--------|---------|
| Supervisor/Director             | \$ | 51,739 |         |
| Social Security                 |    | 3,099  |         |
| Pensions                        |    | 3,099  |         |
| Life Insurance                  |    | 77     |         |
| Medical Insurance               |    | 5,016  |         |
| Dental Insurance                |    | 296    |         |
| Disability Insurance            |    | 243    |         |
| Unemployment Compensation       |    | 21     |         |
| Employer Medicare               |    | 725    |         |
| Other Fringe Benefits           |    | 69     |         |
| Dues and Memberships            |    | 220    |         |
| Travel                          |    | 1,293  |         |
| Other Contracted Services       |    | 27,235 |         |
| Office Supplies                 |    | 2,166  |         |
| Other Supplies and Materials    |    | 14,138 |         |
| Workers' Compensation Insurance |    | 68     |         |
| In Service/Staff Development    |    | 900    |         |
| Other Charges                   |    | 6,445  |         |
| Total Drug Court                |    |        | 116,849 |

**Chancery Court**

|                                                    |    |         |         |
|----------------------------------------------------|----|---------|---------|
| County Official/Administrative Officer             | \$ | 106,086 |         |
| Clerical Personnel                                 |    | 282,658 |         |
| Social Security                                    |    | 22,732  |         |
| Pensions                                           |    | 22,317  |         |
| Life Insurance                                     |    | 520     |         |
| Medical Insurance                                  |    | 66,648  |         |
| Dental Insurance                                   |    | 3,191   |         |
| Disability Insurance                               |    | 1,659   |         |
| Unemployment Compensation                          |    | 168     |         |
| Employer Medicare                                  |    | 5,316   |         |
| Dues and Memberships                               |    | 1,083   |         |
| Legal Notices, Recording, and Court Costs          |    | 94      |         |
| Maintenance Agreements                             |    | 2,152   |         |
| Maintenance and Repair Services - Office Equipment |    | 18,861  |         |
| Postal Charges                                     |    | 10,807  |         |
| Printing, Stationery, and Forms                    |    | 453     |         |
| Other Contracted Services                          |    | 2,918   |         |
| Data Processing Supplies                           |    | 240     |         |
| Duplicating Supplies                               |    | 2,013   |         |
| Office Supplies                                    |    | 3,601   |         |
| Furniture and Fixtures                             |    | 17,210  |         |
| Total Chancery Court                               |    |         | 570,727 |

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Administration of Justice (Cont.)

**Juvenile Court**

|                                    |    |         |            |
|------------------------------------|----|---------|------------|
| Judge(s)                           | \$ | 193,710 |            |
| Other Salaries and Wages           |    | 281,990 |            |
| Social Security                    |    | 28,144  |            |
| Pensions                           |    | 20,215  |            |
| Life Insurance                     |    | 616     |            |
| Medical Insurance                  |    | 59,256  |            |
| Dental Insurance                   |    | 3,392   |            |
| Disability Insurance               |    | 1,382   |            |
| Unemployment Compensation          |    | 126     |            |
| Employer Medicare                  |    | 6,582   |            |
| Communication                      |    | 599     |            |
| Contracts with Government Agencies |    | 47,275  |            |
| Dues and Memberships               |    | 180     |            |
| Evaluation and Testing             |    | 1,496   |            |
| Postal Charges                     |    | 3,797   |            |
| Printing, Stationery, and Forms    |    | 283     |            |
| Rentals                            |    | 2,289   |            |
| Custodial Supplies                 |    | 49      |            |
| Office Supplies                    |    | 6,592   |            |
| Other Supplies and Materials       |    | 2,938   |            |
| Vehicle and Equipment Insurance    |    | 750     |            |
| In Service/Staff Development       |    | 1,070   |            |
| Total Juvenile Court               |    |         | \$ 662,731 |

**District Attorney General**

|                                            |    |         |         |
|--------------------------------------------|----|---------|---------|
| Other Salaries and Wages                   | \$ | 306,699 |         |
| Social Security                            |    | 18,063  |         |
| Pensions                                   |    | 18,227  |         |
| Life Insurance                             |    | 528     |         |
| Medical Insurance                          |    | 59,616  |         |
| Dental Insurance                           |    | 2,462   |         |
| Disability Insurance                       |    | 1,427   |         |
| Unemployment Compensation                  |    | 126     |         |
| Employer Medicare                          |    | 4,224   |         |
| Other Fringe Benefits                      |    | 206     |         |
| Maintenance and Repair Services - Vehicles |    | 51      |         |
| Rentals                                    |    | 9,958   |         |
| Travel                                     |    | 926     |         |
| Electricity                                |    | 666     |         |
| Gasoline                                   |    | 656     |         |
| Other Supplies and Materials               |    | 9,707   |         |
| Liability Insurance                        |    | 1,158   |         |
| Vehicle and Equipment Insurance            |    | 1,000   |         |
| Other Charges                              |    | 2,845   |         |
| Total District Attorney General            |    |         | 438,545 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Administration of Justice (Cont.)

**Office of Public Defender**

|                                 |    |        |           |
|---------------------------------|----|--------|-----------|
| Part-time Personnel             | \$ | 21,069 |           |
| Social Security                 |    | 1,306  |           |
| Unemployment Compensation       |    | 21     |           |
| Employer Medicare               |    | 306    |           |
| Total Office of Public Defender |    |        | \$ 22,702 |

**Judicial Commissioners**

|                              |    |     |     |
|------------------------------|----|-----|-----|
| Office Supplies              | \$ | 793 |     |
| Total Judicial Commissioners |    |     | 793 |

**Probate Court**

|                              |    |     |     |
|------------------------------|----|-----|-----|
| Other Supplies and Materials | \$ | 334 |     |
| Total Probate Court          |    |     | 334 |

**Other Administration of Justice**

|                                       |    |        |         |
|---------------------------------------|----|--------|---------|
| Supervisor/Director                   | \$ | 50,440 |         |
| Probation Officer(s)                  |    | 39,229 |         |
| Social Security                       |    | 5,337  |         |
| Pensions                              |    | 5,367  |         |
| Medical Insurance                     |    | 15,336 |         |
| Dental Insurance                      |    | 641    |         |
| Disability Insurance                  |    | 422    |         |
| Unemployment Compensation             |    | 42     |         |
| Employer Medicare                     |    | 1,248  |         |
| Travel                                |    | 323    |         |
| Other Contracted Services             |    | 5,519  |         |
| Office Supplies                       |    | 1,446  |         |
| Other Supplies and Materials          |    | 2,025  |         |
| Total Other Administration of Justice |    |        | 127,375 |

**Courtroom Security**

|                           |    |        |        |
|---------------------------|----|--------|--------|
| Other Contracted Services | \$ | 4,620  |        |
| Law Enforcement Supplies  |    | 7,173  |        |
| Other Capital Outlay      |    | 14,737 |        |
| Total Courtroom Security  |    |        | 26,530 |

**Victim Assistance Programs**

|                                  |    |        |        |
|----------------------------------|----|--------|--------|
| Remittance of Revenue Collected  | \$ | 31,817 |        |
| Total Victim Assistance Programs |    |        | 31,817 |

Public Safety

**Sheriff's Department**

|                                        |    |           |  |
|----------------------------------------|----|-----------|--|
| County Official/Administrative Officer | \$ | 116,695   |  |
| Supervisor/Director                    |    | 53,821    |  |
| Deputy(ies)                            |    | 2,810,813 |  |
| Secretary(ies)                         |    | 61,334    |  |
| Clerical Personnel                     |    | 73,577    |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Sheriff's Department (Cont.)**

|                                             |    |         |              |
|---------------------------------------------|----|---------|--------------|
| School Resource Officer                     | \$ | 822,011 |              |
| Overtime Pay                                |    | 159,622 |              |
| Bonus Payments                              |    | 1,000   |              |
| Other Salaries and Wages                    |    | 609,750 |              |
| Social Security                             |    | 275,233 |              |
| Pensions                                    |    | 261,992 |              |
| Life Insurance                              |    | 6,873   |              |
| Medical Insurance                           |    | 766,013 |              |
| Dental Insurance                            |    | 38,986  |              |
| Disability Insurance                        |    | 16,649  |              |
| Unemployment Compensation                   |    | 2,231   |              |
| Employer Medicare                           |    | 64,297  |              |
| Other Fringe Benefits                       |    | 57      |              |
| Communication                               |    | 48,466  |              |
| Contracts with Government Agencies          |    | 12,667  |              |
| Contracts with Private Agencies             |    | 34,653  |              |
| Dues and Memberships                        |    | 2,500   |              |
| Maintenance and Repair Services - Equipment |    | 510     |              |
| Maintenance and Repair Services - Vehicles  |    | 55,119  |              |
| Medical and Dental Services                 |    | 7,580   |              |
| Postal Charges                              |    | 16,447  |              |
| Printing, Stationery, and Forms             |    | 1,848   |              |
| Rentals                                     |    | 2,233   |              |
| Towing Services                             |    | 1,503   |              |
| Travel                                      |    | 9,204   |              |
| Duplicating Supplies                        |    | 1,819   |              |
| Gasoline                                    |    | 194,766 |              |
| Law Enforcement Supplies                    |    | 431,615 |              |
| Office Supplies                             |    | 5,764   |              |
| Tires and Tubes                             |    | 29,040  |              |
| Uniforms                                    |    | 64,177  |              |
| Utilities                                   |    | 1,925   |              |
| Software                                    |    | 219,592 |              |
| Other Supplies and Materials                |    | 22,916  |              |
| Liability Insurance                         |    | 59,600  |              |
| Vehicle and Equipment Insurance             |    | 55,000  |              |
| Workers' Compensation Insurance             |    | 96      |              |
| In Service/Staff Development                |    | 6,452   |              |
| Communication Equipment                     |    | 14,494  |              |
| Data Processing Equipment                   |    | 9,717   |              |
| Furniture and Fixtures                      |    | 1,920   |              |
| Law Enforcement Equipment                   |    | 381,398 |              |
| Motor Vehicles                              |    | 171,090 |              |
| Total Sheriff's Department                  |    |         | \$ 8,005,065 |

**Jail**

|        |    |           |
|--------|----|-----------|
| Guards | \$ | 3,688,528 |
|--------|----|-----------|

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Jail (Cont.)**

|                                             |    |         |              |
|---------------------------------------------|----|---------|--------------|
| Clerical Personnel                          | \$ | 42,076  |              |
| Overtime Pay                                |    | 183,330 |              |
| Social Security                             |    | 233,588 |              |
| Pensions                                    |    | 198,612 |              |
| Life Insurance                              |    | 5,816   |              |
| Medical Insurance                           |    | 476,708 |              |
| Dental Insurance                            |    | 24,322  |              |
| Disability Insurance                        |    | 13,118  |              |
| Unemployment Compensation                   |    | 2,299   |              |
| Employer Medicare                           |    | 54,638  |              |
| Communication                               |    | 22,997  |              |
| Contracts with Government Agencies          |    | 4,615   |              |
| Contracts with Private Agencies             |    | 94,030  |              |
| Maintenance and Repair Services - Buildings |    | 49,777  |              |
| Medical and Dental Services                 |    | 11,700  |              |
| Pest Control                                |    | 480     |              |
| Printing, Stationery, and Forms             |    | 843     |              |
| Travel                                      |    | 5,451   |              |
| Disposal Fees                               |    | 10,141  |              |
| Other Contracted Services                   |    | 998,134 |              |
| Custodial Supplies                          |    | 71,796  |              |
| Duplicating Supplies                        |    | 4,979   |              |
| Electricity                                 |    | 158,146 |              |
| Food Preparation Supplies                   |    | 4,345   |              |
| Gasoline                                    |    | 27,409  |              |
| Law Enforcement Supplies                    |    | 11,393  |              |
| Natural Gas                                 |    | 72,998  |              |
| Office Supplies                             |    | 6,421   |              |
| Prisoners Clothing                          |    | 19,847  |              |
| Uniforms                                    |    | 38,091  |              |
| Water and Sewer                             |    | 171,078 |              |
| Other Supplies and Materials                |    | 53,532  |              |
| Building and Contents Insurance             |    | 26,000  |              |
| Liability Insurance                         |    | 39,374  |              |
| Medical Claims                              |    | 796,970 |              |
| Vehicle and Equipment Insurance             |    | 8,805   |              |
| In Service/Staff Development                |    | 1,245   |              |
| Other Charges                               |    | 2,450   |              |
| Communication Equipment                     |    | 6,489   |              |
| Data Processing Equipment                   |    | 7,178   |              |
| Furniture and Fixtures                      |    | 1,368   |              |
| Law Enforcement Equipment                   |    | 16,981  |              |
| Motor Vehicles                              |    | 27,688  |              |
| Other Capital Outlay                        |    | 14,700  |              |
| Total Jail                                  |    |         | \$ 7,710,486 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Correctional Incentive Program Improvements**

|                                                   |    |        |            |
|---------------------------------------------------|----|--------|------------|
| Supervisor/Director                               | \$ | 60,980 |            |
| Part-time Personnel                               |    | 15,189 |            |
| Other Salaries and Wages                          |    | 39,021 |            |
| Social Security                                   |    | 6,962  |            |
| Pensions                                          |    | 4,695  |            |
| Life Insurance                                    |    | 68     |            |
| Medical Insurance                                 |    | 5,232  |            |
| Dental Insurance                                  |    | 296    |            |
| Disability Insurance                              |    | 264    |            |
| Unemployment Compensation                         |    | 103    |            |
| Employer Medicare                                 |    | 1,628  |            |
| Other Fringe Benefits                             |    | 51     |            |
| Travel                                            |    | 386    |            |
| Other Supplies and Materials                      |    | 30,477 |            |
| In Service/Staff Development                      |    | 3,257  |            |
| Total Correctional Incentive Program Improvements |    |        | \$ 168,609 |

**Commissary**

|                              |    |        |        |
|------------------------------|----|--------|--------|
| Other Supplies and Materials | \$ | 14,972 |        |
| Other Charges                |    | 4,590  |        |
| Furniture and Fixtures       |    | 5,400  |        |
| Other Capital Outlay         |    | 9,848  |        |
| Total Commissary             |    |        | 34,810 |

**Civil Defense**

|                                             |    |         |  |
|---------------------------------------------|----|---------|--|
| Assistant(s)                                | \$ | 50,717  |  |
| Supervisor/Director                         |    | 50,024  |  |
| Part-time Personnel                         |    | 27,706  |  |
| Social Security                             |    | 7,579   |  |
| Pensions                                    |    | 6,009   |  |
| Medical Insurance                           |    | 19,608  |  |
| Dental Insurance                            |    | 1,046   |  |
| Disability Insurance                        |    | 471     |  |
| Unemployment Compensation                   |    | 116     |  |
| Employer Medicare                           |    | 1,773   |  |
| Communication                               |    | 3,267   |  |
| Contributions                               |    | 138,077 |  |
| Maintenance and Repair Services - Equipment |    | 11,774  |  |
| Maintenance and Repair Services - Vehicles  |    | 22,450  |  |
| Rentals                                     |    | 4,100   |  |
| Travel                                      |    | 1,994   |  |
| Other Contracted Services                   |    | 1,940   |  |
| Gasoline                                    |    | 8,678   |  |
| Natural Gas                                 |    | 779     |  |
| Office Supplies                             |    | 2,292   |  |
| Tires and Tubes                             |    | 5,656   |  |
| Uniforms                                    |    | 4,455   |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Civil Defense (Cont.)**

|                                 |          |            |
|---------------------------------|----------|------------|
| Utilities                       | \$ 1,153 |            |
| Other Supplies and Materials    | 100,868  |            |
| Building and Contents Insurance | 2,500    |            |
| Vehicle and Equipment Insurance | 10,000   |            |
| In Service/Staff Development    | 1,210    |            |
| Other Charges                   | 2,573    |            |
| Building Improvements           | 5,004    |            |
| Communication Equipment         | 12,433   |            |
| Furniture and Fixtures          | 6,378    |            |
| Office Equipment                | 7,984    |            |
| Other Capital Outlay            | 99,857   |            |
| Total Civil Defense             |          | \$ 620,471 |

**Rescue Squad**

|                    |           |        |
|--------------------|-----------|--------|
| Contributions      | \$ 27,500 |        |
| Total Rescue Squad |           | 27,500 |

**Other Emergency Management**

|                                    |            |         |
|------------------------------------|------------|---------|
| Dispatchers/Radio Operators        | \$ 672,088 |         |
| Overtime Pay                       | 70,140     |         |
| Social Security                    | 42,686     |         |
| Pensions                           | 41,779     |         |
| Life Insurance                     | 978        |         |
| Medical Insurance                  | 100,226    |         |
| Dental Insurance                   | 4,807      |         |
| Disability Insurance               | 2,384      |         |
| Unemployment Compensation          | 315        |         |
| Employer Medicare                  | 9,983      |         |
| Communication                      | 1,152      |         |
| Contracts with Government Agencies | 2,240      |         |
| Contracts with Private Agencies    | 3,500      |         |
| Medical and Dental Services        | 600        |         |
| Travel                             | 435        |         |
| Uniforms                           | 280        |         |
| In Service/Staff Development       | 80         |         |
| Total Other Emergency Management   |            | 953,673 |

**County Coroner/Medical Examiner**

|                                       |            |         |
|---------------------------------------|------------|---------|
| Other Contracted Services             | \$ 400,000 |         |
| Total County Coroner/Medical Examiner |            | 400,000 |

**Other Public Safety**

|                          |           |  |
|--------------------------|-----------|--|
| Supervisor/Director      | \$ 60,837 |  |
| Mechanic(s)              | 140,447   |  |
| Clerical Personnel       | 1,500     |  |
| Part-time Personnel      | 3,492     |  |
| Other Salaries and Wages | 39,136    |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Other Public Safety (Cont.)**

|                                            |    |         |            |
|--------------------------------------------|----|---------|------------|
| Social Security                            | \$ | 14,405  |            |
| Pensions                                   |    | 14,476  |            |
| Life Insurance                             |    | 436     |            |
| Medical Insurance                          |    | 41,353  |            |
| Dental Insurance                           |    | 2,066   |            |
| Disability Insurance                       |    | 1,130   |            |
| Unemployment Compensation                  |    | 113     |            |
| Employer Medicare                          |    | 3,345   |            |
| Communication                              |    | 4,748   |            |
| Dues and Memberships                       |    | 65      |            |
| Maintenance and Repair Services - Vehicles |    | 9,712   |            |
| Rentals                                    |    | 24,316  |            |
| Towing Services                            |    | 2,225   |            |
| Disposal Fees                              |    | 512     |            |
| Other Contracted Services                  |    | 24,246  |            |
| Garage Supplies                            |    | 20,444  |            |
| Gasoline                                   |    | 5,412   |            |
| Lubricants                                 |    | 8,470   |            |
| Office Supplies                            |    | 2,021   |            |
| Small Tools                                |    | 6,901   |            |
| Tires and Tubes                            |    | 20,393  |            |
| Uniforms                                   |    | 5,280   |            |
| Utilities                                  |    | 17,150  |            |
| Vehicle Parts                              |    | 105,571 |            |
| Other Supplies and Materials               |    | 4,034   |            |
| Vehicle and Equipment Insurance            |    | 1,443   |            |
| In Service/Staff Development               |    | 1,600   |            |
| Building Improvements                      |    | 1,696   |            |
| Total Other Public Safety                  |    |         | \$ 588,975 |

Public Health and Welfare

**Local Health Center**

|                                             |    |        |  |
|---------------------------------------------|----|--------|--|
| Clerical Personnel                          | \$ | 23,854 |  |
| Other Salaries and Wages                    |    | 28,207 |  |
| Social Security                             |    | 3,157  |  |
| Pensions                                    |    | 3,190  |  |
| Life Insurance                              |    | 138    |  |
| Medical Insurance                           |    | 8,994  |  |
| Dental Insurance                            |    | 518    |  |
| Disability Insurance                        |    | 255    |  |
| Unemployment Compensation                   |    | 42     |  |
| Employer Medicare                           |    | 738    |  |
| Communication                               |    | 3,766  |  |
| Dues and Memberships                        |    | 565    |  |
| Maintenance and Repair Services - Buildings |    | 6,197  |  |
| Maintenance and Repair Services - Equipment |    | 1,800  |  |
| Postal Charges                              |    | 156    |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Health and Welfare (Cont.)

**Local Health Center (Cont.)**

|                                 |    |        |            |
|---------------------------------|----|--------|------------|
| Rentals                         | \$ | 787    |            |
| Disposal Fees                   |    | 1,023  |            |
| Other Contracted Services       |    | 3,990  |            |
| Electricity                     |    | 30,653 |            |
| Natural Gas                     |    | 193    |            |
| Office Supplies                 |    | 5,986  |            |
| Other Supplies and Materials    |    | 2,548  |            |
| Building and Contents Insurance |    | 2,400  |            |
| Liability Insurance             |    | 1,000  |            |
| In Service/Staff Development    |    | 142    |            |
| Other Charges                   |    | 3,699  |            |
| Building Improvements           |    | 2,404  |            |
| Furniture and Fixtures          |    | 2,880  |            |
| Total Local Health Center       |    |        | \$ 139,282 |

**Rabies and Animal Control**

|                                            |    |         |         |
|--------------------------------------------|----|---------|---------|
| Supervisor/Director                        | \$ | 53,955  |         |
| Part-time Personnel                        |    | 11,259  |         |
| Other Salaries and Wages                   |    | 166,022 |         |
| Social Security                            |    | 13,895  |         |
| Pensions                                   |    | 10,106  |         |
| Life Insurance                             |    | 384     |         |
| Medical Insurance                          |    | 19,456  |         |
| Dental Insurance                           |    | 764     |         |
| Disability Insurance                       |    | 760     |         |
| Unemployment Compensation                  |    | 160     |         |
| Employer Medicare                          |    | 3,250   |         |
| Communication                              |    | 4,668   |         |
| Dues and Memberships                       |    | 450     |         |
| Licenses                                   |    | 291     |         |
| Maintenance and Repair Services - Vehicles |    | 2,833   |         |
| Printing, Stationery, and Forms            |    | 336     |         |
| Other Contracted Services                  |    | 44,985  |         |
| Animal Food and Supplies                   |    | 1,522   |         |
| Gasoline                                   |    | 13,776  |         |
| Tires and Tubes                            |    | 172     |         |
| Uniforms                                   |    | 1,170   |         |
| Other Supplies and Materials               |    | 5,619   |         |
| Vehicle and Equipment Insurance            |    | 1,500   |         |
| In Service/Staff Development               |    | 675     |         |
| Other Equipment                            |    | 1,367   |         |
| Total Rabies and Animal Control            |    |         | 359,375 |

**Dental Health Program**

|                   |    |         |  |
|-------------------|----|---------|--|
| Medical Personnel | \$ | 342,529 |  |
| Social Security   |    | 20,297  |  |
| Pensions          |    | 11,754  |  |

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Health and Welfare (Cont.)

**Dental Health Program (Cont.)**

|                                             |    |        |            |
|---------------------------------------------|----|--------|------------|
| Life Insurance                              | \$ | 374    |            |
| Medical Insurance                           |    | 32,003 |            |
| Dental Insurance                            |    | 1,808  |            |
| Disability Insurance                        |    | 751    |            |
| Unemployment Compensation                   |    | 175    |            |
| Employer Medicare                           |    | 4,747  |            |
| Communication                               |    | 503    |            |
| Licenses                                    |    | 924    |            |
| Maintenance Agreements                      |    | 2,700  |            |
| Maintenance and Repair Services - Equipment |    | 5,277  |            |
| Travel                                      |    | 115    |            |
| Disposal Fees                               |    | 80     |            |
| Other Contracted Services                   |    | 1,597  |            |
| Drugs and Medical Supplies                  |    | 115    |            |
| Gasoline                                    |    | 61     |            |
| Office Supplies                             |    | 1,574  |            |
| Other Supplies and Materials                |    | 19,258 |            |
| Liability Insurance                         |    | 5,100  |            |
| Other Charges                               |    | 1,544  |            |
| Health Equipment                            |    | 310    |            |
| Total Dental Health Program                 |    |        | \$ 453,596 |

**Other Local Health Services**

|                                   |    |         |         |
|-----------------------------------|----|---------|---------|
| Medical Personnel                 | \$ | 247,983 |         |
| Clerical Personnel                |    | 25,849  |         |
| Social Security                   |    | 15,911  |         |
| Pensions                          |    | 13,681  |         |
| Life Insurance                    |    | 566     |         |
| Medical Insurance                 |    | 59,952  |         |
| Dental Insurance                  |    | 3,117   |         |
| Disability Insurance              |    | 1,156   |         |
| Unemployment Compensation         |    | 195     |         |
| Employer Medicare                 |    | 3,721   |         |
| Other Fringe Benefits             |    | 443     |         |
| Travel                            |    | 4,625   |         |
| Liability Insurance               |    | 1,000   |         |
| Workers' Compensation Insurance   |    | 3,000   |         |
| Total Other Local Health Services |    |         | 381,199 |

**Appropriation to State**

|                                      |    |         |         |
|--------------------------------------|----|---------|---------|
| Contracts with Other Public Agencies | \$ | 123,486 |         |
| Total Appropriation to State         |    |         | 123,486 |

Social, Cultural, and Recreational Services

**Senior Citizens Assistance**

|                     |    |        |  |
|---------------------|----|--------|--|
| Supervisor/Director | \$ | 59,555 |  |
| Clerical Personnel  |    | 2,000  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Social, Cultural, and Recreational Services (Cont.)

**Senior Citizens Assistance (Cont.)**

|                                             |    |        |            |
|---------------------------------------------|----|--------|------------|
| Part-time Personnel                         | \$ | 43,046 |            |
| Social Security                             |    | 6,599  |            |
| Pensions                                    |    | 3,509  |            |
| Life Insurance                              |    | 91     |            |
| Dental Insurance                            |    | 295    |            |
| Disability Insurance                        |    | 261    |            |
| Unemployment Compensation                   |    | 103    |            |
| Employer Medicare                           |    | 1,543  |            |
| Communication                               |    | 6,331  |            |
| Maintenance and Repair Services - Buildings |    | 11,165 |            |
| Maintenance and Repair Services - Vehicles  |    | 414    |            |
| Printing, Stationery, and Forms             |    | 73     |            |
| Travel                                      |    | 136    |            |
| Disposal Fees                               |    | 1,023  |            |
| Other Contracted Services                   |    | 3,988  |            |
| Custodial Supplies                          |    | 1,361  |            |
| Electricity                                 |    | 9,971  |            |
| Gasoline                                    |    | 531    |            |
| Natural Gas                                 |    | 3,148  |            |
| Office Supplies                             |    | 932    |            |
| Water and Sewer                             |    | 768    |            |
| Other Supplies and Materials                |    | 10,959 |            |
| Data Processing Equipment                   |    | 1,076  |            |
| Furniture and Fixtures                      |    | 347    |            |
| Total Senior Citizens Assistance            |    |        | \$ 169,225 |

**Parks and Fair Boards**

|                             |    |       |       |
|-----------------------------|----|-------|-------|
| Contributions               | \$ | 3,000 |       |
| Total Parks and Fair Boards |    |       | 3,000 |

Agriculture and Natural Resources

**Agricultural Extension Service**

|                                      |    |         |         |
|--------------------------------------|----|---------|---------|
| Dues and Memberships                 | \$ | 698     |         |
| Postal Charges                       |    | 529     |         |
| Travel                               |    | 3,999   |         |
| Other Contracted Services            |    | 174,348 |         |
| Office Supplies                      |    | 1,996   |         |
| Other Supplies and Materials         |    | 1,225   |         |
| Data Processing Equipment            |    | 3,867   |         |
| Total Agricultural Extension Service |    |         | 186,662 |

**Soil Conservation**

|                  |    |        |  |
|------------------|----|--------|--|
| Secretary(ies)   | \$ | 38,886 |  |
| Social Security  |    | 2,414  |  |
| Pensions         |    | 2,336  |  |
| Life Insurance   |    | 68     |  |
| Dental Insurance |    | 296    |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Agriculture and Natural Resources (Cont.)

**Soil Conservation (Cont.)**

|                           |    |     |           |
|---------------------------|----|-----|-----------|
| Disability Insurance      | \$ | 191 |           |
| Unemployment Compensation |    | 21  |           |
| Employer Medicare         |    | 564 |           |
| Total Soil Conservation   |    |     | \$ 44,776 |

**Storm Water Management**

|                              |    |        |        |
|------------------------------|----|--------|--------|
| Maintenance Agreements       | \$ | 3,460  |        |
| Other Contracted Services    |    | 22,762 |        |
| Other Charges                |    | 240    |        |
| Total Storm Water Management |    |        | 26,462 |

Other Operations

**Industrial Development**

|                              |    |         |         |
|------------------------------|----|---------|---------|
| Contributions                | \$ | 292,667 |         |
| Total Industrial Development |    |         | 292,667 |

**Veterans' Services**

|                                         |    |        |         |
|-----------------------------------------|----|--------|---------|
| County Official/ Administrative Officer | \$ | 65,491 |         |
| Assistant(s)                            |    | 24,228 |         |
| Social Security                         |    | 5,556  |         |
| Pensions                                |    | 4,351  |         |
| Life Insurance                          |    | 176    |         |
| Medical Insurance                       |    | 5,466  |         |
| Dental Insurance                        |    | 573    |         |
| Disability Insurance                    |    | 360    |         |
| Unemployment Compensation               |    | 63     |         |
| Employer Medicare                       |    | 1,299  |         |
| Advertising                             |    | 170    |         |
| Communication                           |    | 492    |         |
| Maintenance Agreements                  |    | 449    |         |
| Postal Charges                          |    | 129    |         |
| Printing, Stationery, and Forms         |    | 75     |         |
| Rentals                                 |    | 495    |         |
| Travel                                  |    | 2,481  |         |
| Other Contracted Services               |    | 1,800  |         |
| Office Supplies                         |    | 2,205  |         |
| Total Veterans' Services                |    |        | 115,859 |

**Other Charges**

|                                 |    |         |         |
|---------------------------------|----|---------|---------|
| Contributions                   | \$ | 11,000  |         |
| Building and Contents Insurance |    | 5,100   |         |
| Liability Insurance             |    | 125,000 |         |
| Trustee's Commission            |    | 385,699 |         |
| Total Other Charges             |    |         | 526,799 |

**Miscellaneous**

|                                         |    |        |  |
|-----------------------------------------|----|--------|--|
| County Official/ Administrative Officer | \$ | 10,000 |  |
|-----------------------------------------|----|--------|--|

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Other Operations (Cont.)

**Miscellaneous (Cont.)**

|                           |    |         |            |
|---------------------------|----|---------|------------|
| Part-time Personnel       | \$ | 22,089  |            |
| Other Salaries and Wages  |    | 1,404   |            |
| Social Security           |    | 2,029   |            |
| Pensions                  |    | 684     |            |
| Disability Insurance      |    | 43      |            |
| Unemployment Compensation |    | 21      |            |
| Employer Medicare         |    | 475     |            |
| Communication             |    | 204,119 |            |
| Dues and Memberships      |    | 12,206  |            |
| Other Contracted Services |    | 11,460  |            |
| Total Miscellaneous       |    |         | \$ 264,530 |

Capital Projects

**Public Utility Projects**

|                                    |    |     |     |
|------------------------------------|----|-----|-----|
| Contracts with Government Agencies | \$ | 452 |     |
| Total Public Utility Projects      |    |     | 452 |

Total General Fund \$ 35,370,282

**Public Library Fund**

Social, Cultural, and Recreational Services

**Libraries**

|                                             |    |         |  |
|---------------------------------------------|----|---------|--|
| Librarians                                  | \$ | 304,116 |  |
| Part-time Personnel                         |    | 100,125 |  |
| Social Security                             |    | 23,568  |  |
| Pensions                                    |    | 17,615  |  |
| Life Insurance                              |    | 701     |  |
| Medical Insurance                           |    | 83,475  |  |
| Dental Insurance                            |    | 3,584   |  |
| Disability Insurance                        |    | 1,479   |  |
| Unemployment Compensation                   |    | 382     |  |
| Employer Medicare                           |    | 5,512   |  |
| Communication                               |    | 20,358  |  |
| Data Processing Services                    |    | 5,116   |  |
| Dues and Memberships                        |    | 345     |  |
| Maintenance Agreements                      |    | 2,465   |  |
| Maintenance and Repair Services - Buildings |    | 245     |  |
| Pest Control                                |    | 240     |  |
| Postal Charges                              |    | 632     |  |
| Travel                                      |    | 812     |  |
| Custodial Supplies                          |    | 1,387   |  |
| Library Books/Media                         |    | 30,633  |  |
| Office Supplies                             |    | 3,078   |  |
| Periodicals                                 |    | 2,348   |  |
| Utilities                                   |    | 26,172  |  |
| Other Supplies and Materials                |    | 8,494   |  |
| Building and Contents Insurance             |    | 1,000   |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Public Library Fund (Cont.)**

Social, Cultural, and Recreational Services (Cont.)

**Libraries (Cont.)**

|                                 |    |        |            |
|---------------------------------|----|--------|------------|
| Trustee's Commission            | \$ | 10,645 |            |
| Workers' Compensation Insurance |    | 1,119  |            |
| In Service/Staff Development    |    | 463    |            |
| Data Processing Equipment       |    | 5,801  |            |
| Furniture and Fixtures          |    | 958    |            |
| Total Libraries                 |    |        | \$ 662,868 |

Total Public Library Fund \$ 662,868

**Solid Waste/Sanitation Fund**

Public Health and Welfare

**Sanitation Management**

|                                            |    |        |            |
|--------------------------------------------|----|--------|------------|
| Supervisor/Director                        | \$ | 49,286 |            |
| Laborers                                   |    | 37,826 |            |
| Social Security                            |    | 5,032  |            |
| Pensions                                   |    | 4,424  |            |
| Life Insurance                             |    | 142    |            |
| Medical Insurance                          |    | 14,352 |            |
| Dental Insurance                           |    | 923    |            |
| Disability Insurance                       |    | 334    |            |
| Unemployment Compensation                  |    | 52     |            |
| Employer Medicare                          |    | 1,177  |            |
| Advertising                                |    | 1,906  |            |
| Communication                              |    | 1,514  |            |
| Maintenance and Repair Services - Vehicles |    | 451    |            |
| Other Contracted Services                  |    | 237    |            |
| Gasoline                                   |    | 714    |            |
| Uniforms                                   |    | 133    |            |
| Trustee's Commission                       |    | 36,303 |            |
| Vehicle and Equipment Insurance            |    | 1,500  |            |
| Workers' Compensation Insurance            |    | 2,492  |            |
| Total Sanitation Management                |    |        | \$ 158,798 |

**Convenience Centers**

|                                             |    |         |         |
|---------------------------------------------|----|---------|---------|
| Maintenance and Repair Services - Buildings | \$ | 575     |         |
| Rentals                                     |    | 3,600   |         |
| Other Contracted Services                   |    | 780,068 |         |
| Electricity                                 |    | 7,177   |         |
| General Construction Materials              |    | 28      |         |
| Water and Sewer                             |    | 4,353   |         |
| Fencing                                     |    | 1,795   |         |
| Other Supplies and Materials                |    | 390     |         |
| Total Convenience Centers                   |    |         | 797,986 |

**Other Waste Collection**

|                     |    |        |  |
|---------------------|----|--------|--|
| Supervisor/Director | \$ | 2,995  |  |
| Deputy(ies)         |    | 12,494 |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Solid Waste/Sanitation Fund (Cont.)**

Public Health and Welfare (Cont.)

**Other Waste Collection (Cont.)**

|                                            |    |        |           |
|--------------------------------------------|----|--------|-----------|
| Social Security                            | \$ | 946    |           |
| Pensions                                   |    | 914    |           |
| Life Insurance                             |    | 20     |           |
| Medical Insurance                          |    | 1,475  |           |
| Dental Insurance                           |    | 85     |           |
| Disability Insurance                       |    | 87     |           |
| Unemployment Compensation                  |    | 5      |           |
| Employer Medicare                          |    | 221    |           |
| Maintenance and Repair Services - Vehicles |    | 1,432  |           |
| Travel                                     |    | 449    |           |
| Other Contracted Services                  |    | 33,000 |           |
| Gasoline                                   |    | 2,522  |           |
| Instructional Supplies and Materials       |    | 10,928 |           |
| Uniforms                                   |    | 666    |           |
| Vehicle and Equipment Insurance            |    | 1,700  |           |
| Total Other Waste Collection               |    |        | \$ 69,939 |

**Recycling Center**

|                                 |    |        |        |
|---------------------------------|----|--------|--------|
| Contracts with Private Agencies | \$ | 17,278 |        |
| Total Recycling Center          |    |        | 17,278 |

**Landfill Operation and Maintenance**

|                                          |    |         |         |
|------------------------------------------|----|---------|---------|
| Contracts with Private Agencies          | \$ | 879,013 |         |
| Contributions                            |    | 11,563  |         |
| Total Landfill Operation and Maintenance |    |         | 890,576 |

**Other Waste Disposal**

|                                 |    |        |        |
|---------------------------------|----|--------|--------|
| Contracts with Private Agencies | \$ | 92,658 |        |
| Total Other Waste Disposal      |    |        | 92,658 |

Total Solid Waste/Sanitation Fund \$ 2,027,235

**Ambulance Service Fund**

Public Health and Welfare

**Ambulance/Emergency Medical Services**

|                           |    |           |  |
|---------------------------|----|-----------|--|
| Supervisor/Director       | \$ | 84,510    |  |
| Accountants/Bookkeepers   |    | 153,777   |  |
| Medical Personnel         |    | 3,078,459 |  |
| Part-time Personnel       |    | 128,526   |  |
| Overtime Pay              |    | 1,044,848 |  |
| Social Security           |    | 264,101   |  |
| Pensions                  |    | 243,815   |  |
| Life Insurance            |    | 5,497     |  |
| Medical Insurance         |    | 555,728   |  |
| Dental Insurance          |    | 31,038    |  |
| Disability Insurance      |    | 13,211    |  |
| Unemployment Compensation |    | 2,133     |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Ambulance Service Fund (Cont.)**

Public Health and Welfare (Cont.)

**Ambulance/Emergency Medical Services (Cont.)**

|                                             |    |         |              |
|---------------------------------------------|----|---------|--------------|
| Employer Medicare                           | \$ | 61,522  |              |
| Communication                               |    | 36,328  |              |
| Contracts with Government Agencies          |    | 24,580  |              |
| Data Processing Services                    |    | 2,715   |              |
| Dues and Memberships                        |    | 925     |              |
| Laundry Service                             |    | 64,893  |              |
| Lease/SBITA Payments                        |    | 431     |              |
| Maintenance Agreements                      |    | 37,505  |              |
| Maintenance and Repair Services - Buildings |    | 53,025  |              |
| Maintenance and Repair Services - Equipment |    | 2,354   |              |
| Maintenance and Repair Services - Vehicles  |    | 49,434  |              |
| Pest Control                                |    | 1,260   |              |
| Postal Charges                              |    | 571     |              |
| Printing, Stationery, and Forms             |    | 391     |              |
| Rentals                                     |    | 30,360  |              |
| Travel                                      |    | 4,873   |              |
| Tuition                                     |    | 3,000   |              |
| Disposal Fees                               |    | 2,047   |              |
| Other Contracted Services                   |    | 359,916 |              |
| Custodial Supplies                          |    | 11,903  |              |
| Drugs and Medical Supplies                  |    | 210,117 |              |
| Duplicating Supplies                        |    | 446     |              |
| Gasoline                                    |    | 189,072 |              |
| Natural Gas                                 |    | 6,591   |              |
| Office Supplies                             |    | 3,497   |              |
| Tires and Tubes                             |    | 23,168  |              |
| Uniforms                                    |    | 25,900  |              |
| Utilities                                   |    | 31,047  |              |
| Vehicle Parts                               |    | 42,158  |              |
| Other Supplies and Materials                |    | 28,132  |              |
| Building and Contents Insurance             |    | 5,000   |              |
| Liability Insurance                         |    | 22,612  |              |
| Trustee's Commission                        |    | 67,324  |              |
| Vehicle and Equipment Insurance             |    | 11,500  |              |
| Workers' Compensation Insurance             |    | 180,000 |              |
| In Service/Staff Development                |    | 28,506  |              |
| Data Processing Equipment                   |    | 5,304   |              |
| Furniture and Fixtures                      |    | 23,955  |              |
| Motor Vehicles                              |    | 553,700 |              |
| Total Ambulance/Emergency Medical Services  |    |         | \$ 7,811,705 |

Principal on Debt

**General Government**

|                          |    |        |        |
|--------------------------|----|--------|--------|
| Principal on Leases      | \$ | 11,313 |        |
| Total General Government |    |        | 11,313 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Ambulance Service Fund (Cont.)**

Interest on Debt

**General Government**

Interest on Leases

\$ 2,187

Total General Government

\$ 2,187

Total Ambulance Service Fund

\$ 7,825,205

**Special Purpose Fund**

Other Operations

**Contributions to Other Agencies**

Contributions

\$ 13,475

Total Contributions to Other Agencies

\$ 13,475

**American Rescue Plan Act Grant #6**

Other Contracted Services

\$ 290,000

Total American Rescue Plan Act Grant #6

290,000

Highways

**American Rescue Plan Act Grant #1**

Other Capital Outlay

\$ 120,952

Total American Rescue Plan Act Grant #1

120,952

Capital Projects

**American Rescue Plan Act Grant #1**

Contributions

\$ 565,795

Other Contracted Services

34,610

Building Improvements

1,270,487

Communication Equipment

1,098,270

Data Processing Equipment

50,352

Motor Vehicles

662,967

Health Equipment

272,670

Other Equipment

451,570

Total American Rescue Plan Act Grant #1

4,406,721

Total Special Purpose Fund

4,831,148

**Drug Control Fund**

Public Safety

**Drug Enforcement**

Communication

\$ 3,408

Dues and Memberships

620

Towing Services

100

Travel

1,727

Veterinary Services

1,754

Animal Food and Supplies

2,126

Gasoline

2,681

Uniforms

508

Other Supplies and Materials

305

Trustee's Commission

329

Total Drug Enforcement

\$ 13,558

Total Drug Control Fund

13,558

(Continued)



**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Other General Government Special Revenue Fund**

Social, Cultural, and Recreational Services

**Other Social, Cultural, and Recreational**

|                                                |    |        |            |
|------------------------------------------------|----|--------|------------|
| Audiovisual Personnel                          | \$ | 54,356 |            |
| Clerical Personnel                             |    | 2,895  |            |
| Part-time Personnel                            |    | 33,200 |            |
| Social Security                                |    | 5,243  |            |
| Pensions                                       |    | 3,253  |            |
| Life Insurance                                 |    | 86     |            |
| Medical Insurance                              |    | 14,352 |            |
| Dental Insurance                               |    | 750    |            |
| Disability Insurance                           |    | 261    |            |
| Unemployment Compensation                      |    | 139    |            |
| Employer Medicare                              |    | 1,226  |            |
| Communication                                  |    | 533    |            |
| Other Contracted Services                      |    | 16,490 |            |
| Gasoline                                       |    | 800    |            |
| Other Supplies and Materials                   |    | 18,855 |            |
| Trustee's Commission                           |    | 1,348  |            |
| Vehicle and Equipment Insurance                |    | 2,000  |            |
| Workers' Compensation Insurance                |    | 132    |            |
| Data Processing Equipment                      |    | 20,241 |            |
| Total Other Social, Cultural, and Recreational |    |        | \$ 176,160 |

Total Other General Government Special Revenue Fund \$ 176,160

**Other Special Revenue Fund**

Other Operations

**Tourism**

|                                            |    |         |  |
|--------------------------------------------|----|---------|--|
| Supervisor/Director                        | \$ | 70,085  |  |
| Clerical Personnel                         |    | 41,338  |  |
| Part-time Personnel                        |    | 630     |  |
| Social Security                            |    | 6,829   |  |
| Pensions                                   |    | 6,632   |  |
| Life Insurance                             |    | 161     |  |
| Dental Insurance                           |    | 997     |  |
| Disability Insurance                       |    | 526     |  |
| Unemployment Compensation                  |    | 44      |  |
| Employer Medicare                          |    | 1,597   |  |
| Advertising                                |    | 292,088 |  |
| Communication                              |    | 4,539   |  |
| Contributions                              |    | 344,698 |  |
| Dues and Memberships                       |    | 3,900   |  |
| Lease/SBITA Payments                       |    | 15,600  |  |
| Maintenance and Repair Services - Vehicles |    | 1,091   |  |
| Postal Charges                             |    | 188     |  |
| Rentals                                    |    | 663     |  |
| Travel                                     |    | 2,794   |  |
| Other Contracted Services                  |    | 12,837  |  |
| Gasoline                                   |    | 1,147   |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Other Special Revenue Fund (Cont.)**

Other Operations (Cont.)

**Tourism (Cont.)**

|                                 |    |       |            |
|---------------------------------|----|-------|------------|
| Office Supplies                 | \$ | 1,089 |            |
| Utilities                       |    | 3,245 |            |
| Other Supplies and Materials    |    | 2,475 |            |
| Liability Insurance             |    | 911   |            |
| Trustee's Commission            |    | 6,681 |            |
| Vehicle and Equipment Insurance |    | 1,000 |            |
| Workers' Compensation Insurance |    | 259   |            |
| In Service/Staff Development    |    | 987   |            |
| Other Charges                   |    | 1,975 |            |
| Data Processing Equipment       |    | 36    |            |
| Furniture and Fixtures          |    | 1,710 |            |
| Other Capital Outlay            |    | 4,305 |            |
| Total Tourism                   |    |       | \$ 833,057 |

Total Other Special Revenue Fund \$ 833,057

**Constitutional Officers - Fees Fund**

Finance

**County Clerk's Office**

|                                             |    |    |       |
|---------------------------------------------|----|----|-------|
| Constitutional Officers' Operating Expenses | \$ | 79 |       |
| Total County Clerk's Office                 |    |    | \$ 79 |

Administration of Justice

**Chancery Court**

|                                               |    |       |       |
|-----------------------------------------------|----|-------|-------|
| Special Commissioner Fees/Special Master Fees | \$ | 3,556 |       |
| Constitutional Officers' Operating Expenses   |    | 3     |       |
| Total Chancery Court                          |    |       | 3,559 |

Public Safety

**Sheriff's Department**

|                                             |    |     |     |
|---------------------------------------------|----|-----|-----|
| Constitutional Officers' Operating Expenses | \$ | 272 |     |
| Total Sheriff's Department                  |    |     | 272 |

Total Constitutional Officers - Fees Fund 3,910

**Highway/Public Works Fund**

Highways

**Administration**

|                                        |    |         |  |
|----------------------------------------|----|---------|--|
| County Official/Administrative Officer | \$ | 116,695 |  |
| Clerical Personnel                     |    | 100,555 |  |
| Social Security                        |    | 13,126  |  |
| Pensions                               |    | 10,209  |  |
| Life Insurance                         |    | 109     |  |
| Medical Insurance                      |    | 17,664  |  |
| Dental Insurance                       |    | 665     |  |
| Disability Insurance                   |    | 250     |  |
| Unemployment Compensation              |    | 63      |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Highway/Public Works Fund (Cont.)**

Highways (Cont.)

**Administration (Cont.)**

|                                           |    |       |            |
|-------------------------------------------|----|-------|------------|
| Employer Medicare                         | \$ | 3,070 |            |
| Dues and Memberships                      |    | 4,119 |            |
| Legal Notices, Recording, and Court Costs |    | 62    |            |
| Licenses                                  |    | 90    |            |
| Pest Control                              |    | 240   |            |
| Postal Charges                            |    | 158   |            |
| Disposal Fees                             |    | 512   |            |
| Other Contracted Services                 |    | 384   |            |
| Office Supplies                           |    | 2,256 |            |
| In Service/Staff Development              |    | 525   |            |
| Office Equipment                          |    | 3,741 |            |
| Total Administration                      |    |       | \$ 274,493 |

**Highway and Bridge Maintenance**

|                                      |    |           |           |
|--------------------------------------|----|-----------|-----------|
| Foremen                              | \$ | 45,148    |           |
| Equipment Operators                  |    | 173,336   |           |
| Truck Drivers                        |    | 65,718    |           |
| Laborers                             |    | 395,639   |           |
| Overtime Pay                         |    | 62,157    |           |
| Social Security                      |    | 42,708    |           |
| Pensions                             |    | 39,826    |           |
| Life Insurance                       |    | 1,285     |           |
| Medical Insurance                    |    | 112,616   |           |
| Dental Insurance                     |    | 5,684     |           |
| Disability Insurance                 |    | 2,749     |           |
| Unemployment Compensation            |    | 462       |           |
| Employer Medicare                    |    | 10,118    |           |
| Rentals                              |    | 1,247     |           |
| Other Contracted Services            |    | 65,364    |           |
| Asphalt                              |    | 1,851,147 |           |
| Crushed Stone                        |    | 193,956   |           |
| Custodial Supplies                   |    | 1,064     |           |
| Pipe - Metal                         |    | 84,987    |           |
| Road Signs                           |    | 15,170    |           |
| Uniforms                             |    | 5,908     |           |
| Other Supplies and Materials         |    | 853       |           |
| Total Highway and Bridge Maintenance |    |           | 3,177,142 |

**Operation and Maintenance of Equipment**

|                   |    |        |  |
|-------------------|----|--------|--|
| Mechanic(s)       | \$ | 46,767 |  |
| Nightwatchmen     |    | 95,877 |  |
| Overtime Pay      |    | 20,343 |  |
| Social Security   |    | 9,281  |  |
| Pensions          |    | 9,653  |  |
| Life Insurance    |    | 323    |  |
| Medical Insurance |    | 32,016 |  |
| Dental Insurance  |    | 1,711  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Highway/Public Works Fund (Cont.)**

Highways (Cont.)

**Operation and Maintenance of Equipment (Cont.)**

|                                              |    |         |            |
|----------------------------------------------|----|---------|------------|
| Disability Insurance                         | \$ | 635     |            |
| Unemployment Compensation                    |    | 84      |            |
| Employer Medicare                            |    | 2,171   |            |
| Maintenance and Repair Services - Equipment  |    | 37,017  |            |
| Other Contracted Services                    |    | 4,118   |            |
| Equipment and Machinery Parts                |    | 173,339 |            |
| Garage Supplies                              |    | 352     |            |
| Gasoline                                     |    | 283,915 |            |
| Lubricants                                   |    | 6,216   |            |
| Tires and Tubes                              |    | 24,913  |            |
| Other Supplies and Materials                 |    | 23,804  |            |
| Total Operation and Maintenance of Equipment |    |         | \$ 772,535 |

**Other Charges**

|                                 |    |        |         |
|---------------------------------|----|--------|---------|
| Communication                   | \$ | 4,020  |         |
| Electricity                     |    | 9,115  |         |
| Natural Gas                     |    | 6,028  |         |
| Water and Sewer                 |    | 560    |         |
| Building and Contents Insurance |    | 1,000  |         |
| Liability Insurance             |    | 58,600 |         |
| Trustee's Commission            |    | 52,391 |         |
| Vehicle and Equipment Insurance |    | 55,000 |         |
| Workers' Compensation Insurance |    | 76,944 |         |
| Total Other Charges             |    |        | 263,658 |

**Capital Outlay**

|                      |    |           |           |
|----------------------|----|-----------|-----------|
| Engineering Services | \$ | 12,298    |           |
| Bridge Construction  |    | 239,458   |           |
| Highway Construction |    | 1,363,126 |           |
| Highway Equipment    |    | 337,997   |           |
| Total Capital Outlay |    |           | 1,952,879 |

Total Highway/Public Works Fund \$ 6,440,707

**General Debt Service Fund**

Principal on Debt

**General Government**

|                          |    |           |              |
|--------------------------|----|-----------|--------------|
| Principal on Bonds       | \$ | 1,075,000 |              |
| Total General Government |    |           | \$ 1,075,000 |

Interest on Debt

**General Government**

|                          |    |         |         |
|--------------------------|----|---------|---------|
| Interest on Bonds        | \$ | 660,609 |         |
| Total General Government |    |         | 660,609 |

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Debt Service Fund (Cont.)**

Other Debt Service

**General Government**

|                          |          |           |
|--------------------------|----------|-----------|
| Fiscal Agent Charges     | \$ 3,550 |           |
| Trustee's Commission     | 45,970   |           |
| Total General Government |          | \$ 49,520 |

Total General Debt Service Fund \$ 1,785,129

**Rural Debt Service Fund**

Principal on Debt

**Education**

|                          |              |              |
|--------------------------|--------------|--------------|
| Principal on Bonds       | \$ 1,100,000 |              |
| Principal on Leases      | 62,465       |              |
| Principal on Other Loans | 200,000      |              |
| Total Education          |              | \$ 1,362,465 |

Interest on Debt

**Education**

|                         |            |         |
|-------------------------|------------|---------|
| Interest on Bonds       | \$ 353,238 |         |
| Interest on Leases      | 2,260      |         |
| Interest on Other Loans | 77,275     |         |
| Total Education         |            | 432,773 |

Other Debt Service

**Education**

|                      |          |       |
|----------------------|----------|-------|
| Fiscal Agent Charges | \$ 1,500 |       |
| Trustee's Commission | 4,205    |       |
| Total Education      |          | 5,705 |

Total Rural Debt Service Fund 1,800,943

**Education Debt Service Fund**

Principal on Debt

**Education**

|                          |              |              |
|--------------------------|--------------|--------------|
| Principal on Bonds       | \$ 1,055,000 |              |
| Principal on Other Loans | 225,000      |              |
| Total Education          |              | \$ 1,280,000 |

Interest on Debt

**Education**

|                         |            |         |
|-------------------------|------------|---------|
| Interest on Bonds       | \$ 513,356 |         |
| Interest on Other Loans | 88,275     |         |
| Total Education         |            | 601,631 |

Other Debt Service

**Education**

|                      |          |        |
|----------------------|----------|--------|
| Fiscal Agent Charges | \$ 1,500 |        |
| Trustee's Commission | 36,262   |        |
| Total Education      |          | 37,762 |

Total Education Debt Service Fund 1,919,393

(Continued)

**ANDERSON COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

|                                               |    |                |                             |
|-----------------------------------------------|----|----------------|-----------------------------|
| <b>General Capital Projects Fund</b>          |    |                |                             |
| Capital Projects                              |    |                |                             |
| <b>General Administration Projects</b>        |    |                |                             |
| Trustee's Commission                          | \$ | 8,667          |                             |
| Other Capital Outlay                          |    | <u>219,875</u> |                             |
| Total General Administration Projects         |    |                | \$ 228,542                  |
| <b>American Rescue Plan Act Grant #1</b>      |    |                |                             |
| Contracts with Other Public Agencies          | \$ | <u>747,885</u> |                             |
| Total American Rescue Plan Act Grant #1       |    |                | <u>747,885</u>              |
| Total General Capital Projects Fund           |    |                | <u>\$ 976,427</u>           |
| Total Governmental Funds - Primary Government |    |                | <u><u>\$ 64,666,022</u></u> |

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department

**For the Year Ended June 30, 2024****General Purpose School Fund**

## Instruction

**Regular Instruction Program**

|                                      |               |               |
|--------------------------------------|---------------|---------------|
| Teachers                             | \$ 20,432,492 |               |
| Career Ladder Program                | 25,000        |               |
| Homebound Teachers                   | 61,932        |               |
| Educational Assistants               | 898,131       |               |
| Bonus Payments                       | 283,085       |               |
| Other Salaries and Wages             | 630,250       |               |
| Social Security                      | 1,313,474     |               |
| Pensions                             | 1,593,835     |               |
| Life Insurance                       | 23,521        |               |
| Medical Insurance                    | 2,562,650     |               |
| Employer Medicare                    | 308,058       |               |
| Payments to Retirees                 | 115,686       |               |
| Termination Benefits                 | 53,084        |               |
| Retirement - Hybrid Stabilization    | 533           |               |
| Other Contracted Services            | 663,511       |               |
| Instructional Supplies and Materials | 746,522       |               |
| Textbooks - Bound                    | 212,016       |               |
| Other Supplies and Materials         | 137,764       |               |
| TISA - On-behalf Payments            | 119,068       |               |
| Other Charges                        | 22,392        |               |
| Total Regular Instruction Program    |               | \$ 30,203,004 |

**Alternative Instruction Program**

|                                       |           |         |
|---------------------------------------|-----------|---------|
| Supervisor/Director                   | \$ 11,334 |         |
| Teachers                              | 184,390   |         |
| Medical Personnel                     | 9,488     |         |
| Educational Assistants                | 62,700    |         |
| Cafeteria Personnel                   | 1,094     |         |
| Other Salaries and Wages              | 1,500     |         |
| Social Security                       | 16,880    |         |
| Pensions                              | 18,042    |         |
| Employer Medicare                     | 3,948     |         |
| Contracts with Private Agencies       | 7,610     |         |
| Travel                                | 172       |         |
| Food Supplies                         | 2,860     |         |
| Instructional Supplies and Materials  | 14,046    |         |
| Other Charges                         | 2,280     |         |
| Total Alternative Instruction Program |           | 336,344 |

**Special Education Program**

|                          |              |  |
|--------------------------|--------------|--|
| Teachers                 | \$ 3,635,227 |  |
| Career Ladder Program    | 11,000       |  |
| Homebound Teachers       | 90,718       |  |
| Educational Assistants   | 1,213,499    |  |
| Speech Pathologist       | 534,430      |  |
| Other Salaries and Wages | 98,279       |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Instruction (Cont.)

**Special Education Program (Cont.)**

|                                      |    |         |              |
|--------------------------------------|----|---------|--------------|
| Social Security                      | \$ | 327,292 |              |
| Pensions                             |    | 387,302 |              |
| Life Insurance                       |    | 7,375   |              |
| Medical Insurance                    |    | 667,988 |              |
| Employer Medicare                    |    | 76,678  |              |
| Payments to Retirees                 |    | 18,655  |              |
| Other Contracted Services            |    | 88,783  |              |
| Instructional Supplies and Materials |    | 92,101  |              |
| Other Supplies and Materials         |    | 20,714  |              |
| In Service/Staff Development         |    | 6,683   |              |
| Special Education Equipment          |    | 3,100   |              |
| Total Special Education Program      |    |         | \$ 7,279,824 |

**Career and Technical Education Program**

|                                              |    |           |           |
|----------------------------------------------|----|-----------|-----------|
| Teachers                                     | \$ | 2,175,266 |           |
| Career Ladder Program                        |    | 4,000     |           |
| Guidance Personnel                           |    | 227,514   |           |
| Clerical Personnel                           |    | 70,030    |           |
| Other Salaries and Wages                     |    | 12,886    |           |
| Social Security                              |    | 141,472   |           |
| Pensions                                     |    | 172,734   |           |
| Life Insurance                               |    | 1,896     |           |
| Medical Insurance                            |    | 280,148   |           |
| Employer Medicare                            |    | 33,682    |           |
| Payments to Retirees                         |    | 20,240    |           |
| Maintenance and Repair Services - Equipment  |    | 20,816    |           |
| Instructional Supplies and Materials         |    | 66,883    |           |
| Other Supplies and Materials                 |    | 11,054    |           |
| Vocational Instruction Equipment             |    | 231,826   |           |
| Total Career and Technical Education Program |    |           | 3,470,447 |

**Student Body Education Program**

|                                      |    |         |         |
|--------------------------------------|----|---------|---------|
| Supervisor/Director                  | \$ | 14,706  |         |
| Teachers                             |    | 57,772  |         |
| Clerical Personnel                   |    | 10,500  |         |
| Educational Assistants               |    | 32,743  |         |
| Other Salaries and Wages             |    | 116,746 |         |
| Social Security                      |    | 12,476  |         |
| Pensions                             |    | 14,693  |         |
| Employer Medicare                    |    | 3,173   |         |
| Total Student Body Education Program |    |         | 262,809 |

## Support Services

**Attendance**

|                     |    |         |  |
|---------------------|----|---------|--|
| Supervisor/Director | \$ | 105,834 |  |
| Clerical Personnel  |    | 37,325  |  |

(Continued)



**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Attendance (Cont.)**

|                              |    |        |            |
|------------------------------|----|--------|------------|
| Other Salaries and Wages     | \$ | 49,402 |            |
| Social Security              |    | 11,442 |            |
| Pensions                     |    | 12,411 |            |
| Life Insurance               |    | 99     |            |
| Medical Insurance            |    | 14,493 |            |
| Employer Medicare            |    | 2,676  |            |
| Travel                       |    | 2,859  |            |
| Other Supplies and Materials |    | 27,196 |            |
| In Service/Staff Development |    | 2,035  |            |
| Other Equipment              |    | 938    |            |
| Total Attendance             |    |        | \$ 266,710 |

**Health Services**

|                               |    |         |           |
|-------------------------------|----|---------|-----------|
| Supervisor/Director           | \$ | 177,121 |           |
| Medical Personnel             |    | 941,606 |           |
| Clerical Personnel            |    | 24,677  |           |
| Other Salaries and Wages      |    | 8,755   |           |
| Certified Substitute Teachers |    | 8,406   |           |
| Social Security               |    | 69,038  |           |
| Pensions                      |    | 67,669  |           |
| Life Insurance                |    | 1,115   |           |
| Medical Insurance             |    | 96,014  |           |
| Employer Medicare             |    | 16,146  |           |
| Communication                 |    | 504     |           |
| Travel                        |    | 19,726  |           |
| Drugs and Medical Supplies    |    | 31,798  |           |
| Other Supplies and Materials  |    | 45,673  |           |
| In Service/Staff Development  |    | 3,972   |           |
| Total Health Services         |    |         | 1,512,220 |

**Other Student Support**

|                             |    |           |           |
|-----------------------------|----|-----------|-----------|
| Career Ladder Program       | \$ | 1,000     |           |
| Guidance Personnel          |    | 1,313,811 |           |
| Social Workers              |    | 193,000   |           |
| Other Salaries and Wages    |    | 74,516    |           |
| Social Security             |    | 94,426    |           |
| Pensions                    |    | 112,857   |           |
| Life Insurance              |    | 1,222     |           |
| Medical Insurance           |    | 154,103   |           |
| Employer Medicare           |    | 22,084    |           |
| Payments to Retirees        |    | 9,573     |           |
| Evaluation and Testing      |    | 8,177     |           |
| Travel                      |    | 4,993     |           |
| Total Other Student Support |    |           | 1,989,762 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Regular Instruction Program**

|                                   |    |         |              |
|-----------------------------------|----|---------|--------------|
| Supervisor/Director               | \$ | 124,553 |              |
| Career Ladder Program             |    | 3,080   |              |
| Librarians                        |    | 356,506 |              |
| Clerical Personnel                |    | 32,539  |              |
| Other Salaries and Wages          |    | 240,048 |              |
| Social Security                   |    | 46,150  |              |
| Pensions                          |    | 50,974  |              |
| Life Insurance                    |    | 485     |              |
| Medical Insurance                 |    | 80,589  |              |
| Employer Medicare                 |    | 11,247  |              |
| Payments to Retirees              |    | 22,460  |              |
| Other Fringe Benefits             |    | 31,286  |              |
| Travel                            |    | 4,242   |              |
| Library Books/Media               |    | 26,076  |              |
| Other Supplies and Materials      |    | 29,344  |              |
| In Service/Staff Development      |    | 16,556  |              |
| Total Regular Instruction Program |    |         | \$ 1,076,135 |

**Special Education Program**

|                                 |    |         |           |
|---------------------------------|----|---------|-----------|
| Supervisor/Director             | \$ | 106,411 |           |
| Career Ladder Program           |    | 1,520   |           |
| Psychological Personnel         |    | 332,205 |           |
| Medical Personnel               |    | 273,320 |           |
| Clerical Personnel              |    | 101,114 |           |
| Other Salaries and Wages        |    | 443,129 |           |
| Social Security                 |    | 72,509  |           |
| Pensions                        |    | 75,747  |           |
| Life Insurance                  |    | 903     |           |
| Medical Insurance               |    | 111,665 |           |
| Employer Medicare               |    | 17,567  |           |
| Travel                          |    | 34      |           |
| Other Contracted Services       |    | 5,844   |           |
| Other Supplies and Materials    |    | 5,270   |           |
| In Service/Staff Development    |    | 10,877  |           |
| Total Special Education Program |    |         | 1,558,115 |

**Career and Technical Education Program**

|                                              |    |         |         |
|----------------------------------------------|----|---------|---------|
| Supervisor/Director                          | \$ | 108,395 |         |
| Career Ladder Program                        |    | 1,000   |         |
| Other Salaries and Wages                     |    | 11,059  |         |
| Social Security                              |    | 7,357   |         |
| Pensions                                     |    | 8,227   |         |
| Life Insurance                               |    | 50      |         |
| Medical Insurance                            |    | 6,769   |         |
| Employer Medicare                            |    | 1,720   |         |
| Travel                                       |    | 37,861  |         |
| In Service/Staff Development                 |    | 7,318   |         |
| Total Career and Technical Education Program |    |         | 189,756 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Technology**

|                              |    |         |              |
|------------------------------|----|---------|--------------|
| Supervisor/Director          | \$ | 112,249 |              |
| Data Processing Personnel    |    | 83,299  |              |
| Audiovisual Personnel        |    | 10,200  |              |
| Secretary(ies)               |    | 2,469   |              |
| Other Salaries and Wages     |    | 610,851 |              |
| Other Per Diem and Fees      |    | 7,199   |              |
| Social Security              |    | 48,818  |              |
| Pensions                     |    | 50,282  |              |
| Life Insurance               |    | 603     |              |
| Medical Insurance            |    | 105,812 |              |
| Employer Medicare            |    | 11,417  |              |
| Internet Connectivity        |    | 742,445 |              |
| Travel                       |    | 5,627   |              |
| Other Contracted Services    |    | 223,916 |              |
| Other Supplies and Materials |    | 197,309 |              |
| In Service/Staff Development |    | 4,658   |              |
| Other Charges                |    | 95,570  |              |
| Administration Equipment     |    | 9,601   |              |
| Data Processing Equipment    |    | 37,794  |              |
| Total Technology             |    |         | \$ 2,360,119 |

**Other Programs**

|                            |    |         |         |
|----------------------------|----|---------|---------|
| On-behalf Payments to OPEB | \$ | 124,257 |         |
| Total Other Programs       |    |         | 124,257 |

**Board of Education**

|                                  |    |         |           |
|----------------------------------|----|---------|-----------|
| Secretary to Board               | \$ | 6,000   |           |
| Bonus Payments                   |    | 13,800  |           |
| Board and Committee Members Fees |    | 67,700  |           |
| Social Security                  |    | 4,337   |           |
| Pensions                         |    | 2,267   |           |
| Life Insurance                   |    | 396     |           |
| Unemployment Compensation        |    | 21,686  |           |
| Employer Medicare                |    | 1,258   |           |
| Audit Services                   |    | 36,900  |           |
| Contributions                    |    | 25,000  |           |
| Dues and Memberships             |    | 9,444   |           |
| Legal Services                   |    | 50,000  |           |
| Travel                           |    | 11,859  |           |
| Other Contracted Services        |    | 22,056  |           |
| Other Supplies and Materials     |    | 170     |           |
| Liability Insurance              |    | 667,266 |           |
| Trustee's Commission             |    | 473,659 |           |
| Workers' Compensation Insurance  |    | 286,374 |           |
| Other Charges                    |    | 17,396  |           |
| Total Board of Education         |    |         | 1,717,568 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Director of Schools**

|                                         |    |         |            |
|-----------------------------------------|----|---------|------------|
| County Official/ Administrative Officer | \$ | 190,000 |            |
| Assistant(s)                            |    | 142,500 |            |
| Secretary(ies)                          |    | 34,201  |            |
| Other Per Diem and Fees                 |    | 9,600   |            |
| Social Security                         |    | 21,030  |            |
| Pensions                                |    | 25,349  |            |
| Life Insurance                          |    | 128     |            |
| Medical Insurance                       |    | 19,452  |            |
| Employer Medicare                       |    | 5,368   |            |
| Payments to Retirees                    |    | 5,610   |            |
| Other Fringe Benefits                   |    | 10,000  |            |
| Communication                           |    | 63,492  |            |
| Dues and Memberships                    |    | 3,108   |            |
| Travel                                  |    | 1,523   |            |
| Other Contracted Services               |    | 7,500   |            |
| Office Supplies                         |    | 468     |            |
| Other Supplies and Materials            |    | 20,696  |            |
| Other Charges                           |    | 2,125   |            |
| Total Director of Schools               |    |         | \$ 562,150 |

**Office of the Principal**

|                               |    |           |           |
|-------------------------------|----|-----------|-----------|
| Principals                    | \$ | 1,873,718 |           |
| Career Ladder Program         |    | 5,000     |           |
| Assistant Principals          |    | 1,390,814 |           |
| Secretary(ies)                |    | 860,109   |           |
| Social Security               |    | 239,404   |           |
| Pensions                      |    | 275,512   |           |
| Life Insurance                |    | 2,073     |           |
| Medical Insurance             |    | 475,248   |           |
| Employer Medicare             |    | 56,291    |           |
| Payments to Retirees          |    | 19,415    |           |
| Communication                 |    | 36,326    |           |
| Travel                        |    | 3,286     |           |
| In Service/Staff Development  |    | 1,103     |           |
| Other Charges                 |    | 10,000    |           |
| Total Office of the Principal |    |           | 5,248,299 |

**Fiscal Services**

|                         |    |         |  |
|-------------------------|----|---------|--|
| Assistant(s)            | \$ | 80,299  |  |
| Supervisor/Director     |    | 107,064 |  |
| Accountants/Bookkeepers |    | 292,615 |  |
| Social Security         |    | 29,080  |  |
| Pensions                |    | 28,708  |  |
| Life Insurance          |    | 347     |  |
| Medical Insurance       |    | 60,045  |  |
| Employer Medicare       |    | 6,801   |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Fiscal Services (Cont.)**

|                              |    |        |            |
|------------------------------|----|--------|------------|
| Other Fringe Benefits        | \$ | 17,310 |            |
| Travel                       |    | 281    |            |
| Other Contracted Services    |    | 27,920 |            |
| Other Supplies and Materials |    | 23,900 |            |
| Administration Equipment     |    | 4,583  |            |
| Total Fiscal Services        |    |        | \$ 678,953 |

**Human Services/Personnel**

|                                |    |        |         |
|--------------------------------|----|--------|---------|
| Supervisor/Director            | \$ | 61,569 |         |
| Social Security                |    | 3,817  |         |
| Pensions                       |    | 3,694  |         |
| Life Insurance                 |    | 50     |         |
| Employer Medicare              |    | 893    |         |
| Travel                         |    | 1,182  |         |
| Other Contracted Services      |    | 28,275 |         |
| Office Supplies                |    | 1,853  |         |
| Other Supplies and Materials   |    | 1,891  |         |
| In Service/Staff Development   |    | 250    |         |
| Total Human Services/Personnel |    |        | 103,474 |

**Operation of Plant**

|                                            |    |           |           |
|--------------------------------------------|----|-----------|-----------|
| Supervisor/Director                        | \$ | 105,681   |           |
| Custodial Personnel                        |    | 2,077,317 |           |
| Other Salaries and Wages                   |    | 26,935    |           |
| Social Security                            |    | 128,135   |           |
| Pensions                                   |    | 127,940   |           |
| Life Insurance                             |    | 3,403     |           |
| Medical Insurance                          |    | 357,926   |           |
| Employer Medicare                          |    | 30,361    |           |
| Payments to Retirees                       |    | 3,589     |           |
| Communication                              |    | 14,727    |           |
| Maintenance and Repair Services - Vehicles |    | 17,375    |           |
| Rentals                                    |    | 7,173     |           |
| Disposal Fees                              |    | 109,075   |           |
| Other Contracted Services                  |    | 155,394   |           |
| Custodial Supplies                         |    | 338,716   |           |
| Electricity                                |    | 1,258,436 |           |
| Natural Gas                                |    | 183,912   |           |
| Water and Sewer                            |    | 281,667   |           |
| Other Supplies and Materials               |    | 179,987   |           |
| Motor Vehicles                             |    | 3,225     |           |
| Total Operation of Plant                   |    |           | 5,410,974 |

**Maintenance of Plant**

|                     |    |         |  |
|---------------------|----|---------|--|
| Supervisor/Director | \$ | 100,952 |  |
| Secretary(ies)      |    | 43,399  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Maintenance of Plant (Cont.)**

|                                             |    |         |              |
|---------------------------------------------|----|---------|--------------|
| Maintenance Personnel                       | \$ | 618,886 |              |
| Social Security                             |    | 43,580  |              |
| Pensions                                    |    | 44,202  |              |
| Life Insurance                              |    | 731     |              |
| Medical Insurance                           |    | 99,025  |              |
| Employer Medicare                           |    | 10,499  |              |
| Maintenance and Repair Services - Buildings |    | 40,242  |              |
| Maintenance and Repair Services - Equipment |    | 10,009  |              |
| Internet Connectivity                       |    | 3,074   |              |
| Other Contracted Services                   |    | 200,150 |              |
| Custodial Supplies                          |    | 24,871  |              |
| Gasoline                                    |    | 91,131  |              |
| Office Supplies                             |    | 4,998   |              |
| Other Supplies and Materials                |    | 262,694 |              |
| Total Maintenance of Plant                  |    |         | \$ 1,598,443 |

**Transportation**

|                               |    |           |           |
|-------------------------------|----|-----------|-----------|
| Supervisor/Director           | \$ | 10,500    |           |
| Clerical Personnel            |    | 47,324    |           |
| Other Salaries and Wages      |    | 57,713    |           |
| Social Security               |    | 6,347     |           |
| Pensions                      |    | 7,017     |           |
| Medical Insurance             |    | 17,831    |           |
| Employer Medicare             |    | 1,484     |           |
| Contracts with Vehicle Owners |    | 3,757,720 |           |
| Other Contracted Services     |    | 6,344     |           |
| Other Supplies and Materials  |    | 1,385     |           |
| Motor Vehicles                |    | 100,000   |           |
| Total Transportation          |    |           | 4,013,665 |

**Central and Other**

|                                    |    |         |         |
|------------------------------------|----|---------|---------|
| Contracts with Government Agencies | \$ | 26,677  |         |
| Other Contracted Services          |    | 11,485  |         |
| Other Supplies and Materials       |    | 510,794 |         |
| In Service/Staff Development       |    | 4,475   |         |
| Motor Vehicles                     |    | 44,973  |         |
| Total Central and Other            |    |         | 598,404 |

## Operation of Non-Instructional Services

**Food Service**

|                     |    |       |       |
|---------------------|----|-------|-------|
| Supervisor/Director | \$ | 5,113 |       |
| Social Security     |    | 307   |       |
| Pensions            |    | 307   |       |
| Employer Medicare   |    | 72    |       |
| Total Food Service  |    |       | 5,799 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Capital Outlay

**Regular Capital Outlay**

|                              |    |           |              |
|------------------------------|----|-----------|--------------|
| Architects                   | \$ | 23,251    |              |
| Building Construction        |    | 264,032   |              |
| Building Improvements        |    | 2,574,641 |              |
| Land                         |    | 3,012,392 |              |
| Total Regular Capital Outlay |    |           | \$ 5,874,316 |

## Other Debt Service

**Education**

|                                                 |    |           |           |
|-------------------------------------------------|----|-----------|-----------|
| Debt Service Contribution to Primary Government | \$ | 2,500,000 |           |
| Total Education                                 |    |           | 2,500,000 |

Total General Purpose School Fund \$ 78,941,547

**School Federal Projects Fund**

## Instruction

**Regular Instruction Program**

|                                      |    |           |              |
|--------------------------------------|----|-----------|--------------|
| Teachers                             | \$ | 1,490,721 |              |
| Educational Assistants               |    | 512,570   |              |
| Other Salaries and Wages             |    | 158,330   |              |
| Social Security                      |    | 119,222   |              |
| Pensions                             |    | 136,814   |              |
| Life Insurance                       |    | 694       |              |
| Medical Insurance                    |    | 124,700   |              |
| Unemployment Compensation            |    | 508       |              |
| Employer Medicare                    |    | 29,576    |              |
| Other Fringe Benefits                |    | 4,664     |              |
| Instructional Supplies and Materials |    | 84,308    |              |
| Software                             |    | 219,926   |              |
| Regular Instruction Equipment        |    | 1,732,290 |              |
| Total Regular Instruction Program    |    |           | \$ 4,614,323 |

**Special Education Program**

|                                      |    |         |           |
|--------------------------------------|----|---------|-----------|
| Teachers                             | \$ | 730,453 |           |
| Educational Assistants               |    | 477,396 |           |
| Other Salaries and Wages             |    | 23,100  |           |
| Social Security                      |    | 72,019  |           |
| Pensions                             |    | 81,404  |           |
| Life Insurance                       |    | 1,773   |           |
| Medical Insurance                    |    | 159,224 |           |
| Unemployment Compensation            |    | 977     |           |
| Employer Medicare                    |    | 16,843  |           |
| Other Fringe Benefits                |    | 5,400   |           |
| Instructional Supplies and Materials |    | 37,378  |           |
| Other Supplies and Materials         |    | 22,130  |           |
| Special Education Equipment          |    | 56,144  |           |
| Total Special Education Program      |    |         | 1,684,241 |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**School Federal Projects Fund (Cont.)**

## Instruction (Cont.)

**Career and Technical Education Program**

|                                              |    |         |            |
|----------------------------------------------|----|---------|------------|
| Instructional Supplies and Materials         | \$ | 35,601  |            |
| Other Supplies and Materials                 |    | 18,660  |            |
| Vocational Instruction Equipment             |    | 189,814 |            |
| Total Career and Technical Education Program |    |         | \$ 244,075 |

## Support Services

**Health Services**

|                          |    |        |        |
|--------------------------|----|--------|--------|
| Other Salaries and Wages | \$ | 51,581 |        |
| Social Security          |    | 3,061  |        |
| Pensions                 |    | 2,646  |        |
| Employer Medicare        |    | 716    |        |
| Total Health Services    |    |        | 58,004 |

**Other Student Support**

|                              |    |        |         |
|------------------------------|----|--------|---------|
| Other Salaries and Wages     | \$ | 64,778 |         |
| Social Security              |    | 3,940  |         |
| Pensions                     |    | 4,335  |         |
| Medical Insurance            |    | 3,287  |         |
| Employer Medicare            |    | 922    |         |
| Travel                       |    | 28,538 |         |
| Other Supplies and Materials |    | 63,486 |         |
| In Service/Staff Development |    | 8,000  |         |
| Total Other Student Support  |    |        | 177,286 |

**Regular Instruction Program**

|                                   |    |         |           |
|-----------------------------------|----|---------|-----------|
| Supervisor/Director               | \$ | 182,641 |           |
| Secretary(ies)                    |    | 48,700  |           |
| Clerical Personnel                |    | 6,000   |           |
| Other Salaries and Wages          |    | 513,999 |           |
| Social Security                   |    | 45,299  |           |
| Pensions                          |    | 51,702  |           |
| Life Insurance                    |    | 443     |           |
| Medical Insurance                 |    | 41,145  |           |
| Unemployment Compensation         |    | 254     |           |
| Employer Medicare                 |    | 10,594  |           |
| Other Fringe Benefits             |    | 2,466   |           |
| Communication                     |    | 847     |           |
| Postal Charges                    |    | 1,483   |           |
| Printing, Stationery, and Forms   |    | 1,722   |           |
| Travel                            |    | 38,691  |           |
| Other Contracted Services         |    | 144,050 |           |
| Other Supplies and Materials      |    | 42,917  |           |
| In Service/Staff Development      |    | 40,282  |           |
| Other Charges                     |    | 5,142   |           |
| Total Regular Instruction Program |    |         | 1,178,377 |

(Continued)



**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**School Federal Projects Fund (Cont.)**

## Support Services (Cont.)

**Special Education Program**

|                                 |    |        |            |
|---------------------------------|----|--------|------------|
| Clerical Personnel              | \$ | 41,399 |            |
| In-service Training             |    | 6,000  |            |
| Social Security                 |    | 3,075  |            |
| Pensions                        |    | 2,997  |            |
| Life Insurance                  |    | 153    |            |
| Unemployment Compensation       |    | 137    |            |
| Employer Medicare               |    | 719    |            |
| Other Fringe Benefits           |    | 780    |            |
| Contracts with Private Agencies |    | 6,200  |            |
| Travel                          |    | 25,963 |            |
| In Service/Staff Development    |    | 19,885 |            |
| Other Equipment                 |    | 1,298  |            |
| Total Special Education Program |    |        | \$ 108,606 |

**Technology**

|                  |    |        |        |
|------------------|----|--------|--------|
| Other Equipment  | \$ | 14,176 |        |
| Total Technology |    |        | 14,176 |

**Transportation**

|                                            |    |        |         |
|--------------------------------------------|----|--------|---------|
| Bus Drivers                                | \$ | 86,455 |         |
| Other Salaries and Wages                   |    | 19,740 |         |
| Social Security                            |    | 6,337  |         |
| Pensions                                   |    | 3,701  |         |
| Employer Medicare                          |    | 1,482  |         |
| Contracts with Private Agencies            |    | 475    |         |
| Contracts with Parents                     |    | 3,480  |         |
| Maintenance and Repair Services - Vehicles |    | 25,421 |         |
| Gasoline                                   |    | 31,657 |         |
| Transportation Equipment                   |    | 70,250 |         |
| Total Transportation                       |    |        | 248,998 |

## Capital Outlay

**Regular Capital Outlay**

|                              |    |         |         |
|------------------------------|----|---------|---------|
| Building Improvements        | \$ | 351,930 |         |
| Total Regular Capital Outlay |    |         | 351,930 |

|                                    |  |  |              |
|------------------------------------|--|--|--------------|
| Total School Federal Projects Fund |  |  | \$ 8,680,016 |
|------------------------------------|--|--|--------------|

**Central Cafeteria Fund**

## Operation of Non-Instructional Services

**Food Service**

|                         |    |         |  |
|-------------------------|----|---------|--|
| Supervisor/Director     | \$ | 107,594 |  |
| Accountants/Bookkeepers |    | 275,561 |  |
| Clerical Personnel      |    | 610,568 |  |
| Cafeteria Personnel     |    | 619,077 |  |
| Social Security         |    | 94,871  |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**Central Cafeteria Fund (Cont.)**

## Operation of Non-Instructional Services (Cont.)

**Food Service (Cont.)**

|                                             |    |           |              |
|---------------------------------------------|----|-----------|--------------|
| Pensions                                    | \$ | 78,425    |              |
| Life Insurance                              |    | 2,015     |              |
| Medical Insurance                           |    | 183,000   |              |
| Unemployment Compensation                   |    | 400       |              |
| Employer Medicare                           |    | 22,188    |              |
| Termination Benefits                        |    | 5,200     |              |
| Bank Charges                                |    | 4,761     |              |
| Communication                               |    | 6,936     |              |
| Dues and Memberships                        |    | 2,773     |              |
| Licenses                                    |    | 1,460     |              |
| Maintenance and Repair Services - Equipment |    | 28,274    |              |
| Maintenance and Repair Services - Vehicles  |    | 300       |              |
| Postal Charges                              |    | 646       |              |
| Travel                                      |    | 44,188    |              |
| Other Contracted Services                   |    | 14,165    |              |
| Food Preparation Supplies                   |    | 96,771    |              |
| Food Supplies                               |    | 1,475,046 |              |
| Gasoline                                    |    | 648       |              |
| Office Supplies                             |    | 3,427     |              |
| Tires and Tubes                             |    | 490       |              |
| Uniforms                                    |    | 6,595     |              |
| Vehicle Parts                               |    | 89        |              |
| USDA - Commodities                          |    | 264,578   |              |
| Software                                    |    | 9,535     |              |
| Other Supplies and Materials                |    | 5,037     |              |
| Trustee's Commission                        |    | 742       |              |
| Workers' Compensation Insurance             |    | 15,000    |              |
| In Service/Staff Development                |    | 18,413    |              |
| Data Processing Equipment                   |    | 46,485    |              |
| Food Service Equipment                      |    | 228,881   |              |
| Furniture and Fixtures                      |    | 8,087     |              |
| Motor Vehicles                              |    | 35,144    |              |
| Total Food Service                          |    |           | \$ 4,317,370 |

Total Central Cafeteria Fund

\$ 4,317,370

**Other Education Special Revenue Fund**

## Operation of Non-Instructional Services

**Community Services**

|                          |    |           |  |
|--------------------------|----|-----------|--|
| Supervisor/Director      | \$ | 86,030    |  |
| Teachers                 |    | 397,131   |  |
| Medical Personnel        |    | 44,507    |  |
| Secretary(ies)           |    | 95,446    |  |
| Clerical Personnel       |    | 20,853    |  |
| Educational Assistants   |    | 1,886,935 |  |
| Other Salaries and Wages |    | 95,902    |  |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**Other Education Special Revenue Fund (Cont.)**

## Operation of Non-Instructional Services (Cont.)

**Community Services (Cont.)**

|                                                    |    |           |              |
|----------------------------------------------------|----|-----------|--------------|
| Social Security                                    | \$ | 154,420   |              |
| Pensions                                           |    | 158,677   |              |
| Life Insurance                                     |    | 3,908     |              |
| Medical Insurance                                  |    | 337,189   |              |
| Unemployment Compensation                          |    | 1,221     |              |
| Employer Medicare                                  |    | 36,115    |              |
| Advertising                                        |    | 873       |              |
| Communication                                      |    | 21,049    |              |
| Contracts with Other School Systems                |    | 1,050,440 |              |
| Dues and Memberships                               |    | 1,985     |              |
| Maintenance and Repair Services - Office Equipment |    | 1,349     |              |
| Maintenance and Repair Services - Vehicles         |    | 2,836     |              |
| Pest Control                                       |    | 720       |              |
| Rentals                                            |    | 7,800     |              |
| Travel                                             |    | 3,451     |              |
| Other Contracted Services                          |    | 137,431   |              |
| Drugs and Medical Supplies                         |    | 1,748     |              |
| Electricity                                        |    | 12,118    |              |
| Food Supplies                                      |    | 43,603    |              |
| Gasoline                                           |    | 4,050     |              |
| Instructional Supplies and Materials               |    | 16,776    |              |
| Natural Gas                                        |    | 1,872     |              |
| Office Supplies                                    |    | 1,560     |              |
| Other Supplies and Materials                       |    | 71,358    |              |
| Building and Contents Insurance                    |    | 2,249     |              |
| Vehicle and Equipment Insurance                    |    | 5,250     |              |
| Workers' Compensation Insurance                    |    | 10,760    |              |
| In Service/Staff Development                       |    | 38,598    |              |
| Other Charges                                      |    | 20,427    |              |
| Building Improvements                              |    | 14,908    |              |
| Data Processing Equipment                          |    | 42,321    |              |
| Other Equipment                                    |    | 10,195    |              |
| Total Community Services                           |    |           | \$ 4,844,061 |

**Early Childhood Education**

|                        |    |         |
|------------------------|----|---------|
| Supervisor/Director    | \$ | 15,182  |
| Teachers               |    | 291,034 |
| Medical Personnel      |    | 11,127  |
| Secretary(ies)         |    | 7,188   |
| Clerical Personnel     |    | 23,123  |
| Educational Assistants |    | 131,816 |
| Social Security        |    | 28,311  |
| Pensions               |    | 34,095  |
| Life Insurance         |    | 542     |
| Medical Insurance      |    | 50,551  |
| Employer Medicare      |    | 6,621   |

(Continued)

**ANDERSON COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Anderson County School Department (Cont.)

**Other Education Special Revenue Fund (Cont.)**

## Operation of Non-Instructional Services (Cont.)

**Early Childhood Education (Cont.)**

|                                                    |    |        |            |
|----------------------------------------------------|----|--------|------------|
| Communication                                      | \$ | 2,120  |            |
| Maintenance and Repair Services - Office Equipment |    | 590    |            |
| Postal Charges                                     |    | 68     |            |
| Other Contracted Services                          |    | 13,745 |            |
| Drugs and Medical Supplies                         |    | 48     |            |
| Electricity                                        |    | 1,995  |            |
| Food Supplies                                      |    | 70     |            |
| Instructional Supplies and Materials               |    | 200    |            |
| Natural Gas                                        |    | 270    |            |
| Office Supplies                                    |    | 194    |            |
| Other Supplies and Materials                       |    | 10,477 |            |
| Building and Contents Insurance                    |    | 40     |            |
| Other Charges                                      |    | 6,130  |            |
| Total Early Childhood Education                    |    |        | \$ 635,537 |

## Other Debt Service

**Education**

|                                                 |    |        |        |
|-------------------------------------------------|----|--------|--------|
| Debt Service Contribution to Primary Government | \$ | 64,725 |        |
| Total Education                                 |    |        | 64,725 |

Total Other Education Special Revenue Fund \$ 5,544,323

**Internal School Fund**

## Operation of Non-Instructional Services

**Community Services**

|                          |    |           |              |
|--------------------------|----|-----------|--------------|
| Other Charges            | \$ | 3,521,502 |              |
| Total Community Services |    |           | \$ 3,521,502 |

Total Internal School Fund 3,521,502

**Education Capital Projects Fund**

## Capital Outlay

**Regular Capital Outlay**

|                              |    |         |            |
|------------------------------|----|---------|------------|
| Trustee's Commission         | \$ | 18,555  |            |
| Building Improvements        |    | 755,691 |            |
| Total Regular Capital Outlay |    |         | \$ 774,246 |

Total Education Capital Projects Fund 774,246

Total Governmental Funds - Anderson County School Department \$ 101,779,004

## STATISTICAL SECTION

This part of Anderson County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

|                                                                                                                                                                                                                                | Table(s) | Page(s) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|
| <b>Financial Trends:</b>                                                                                                                                                                                                       |          |         |
| These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.                                                                      | 1-5      | 278-284 |
| <b>Revenue Capacity:</b>                                                                                                                                                                                                       |          |         |
| These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.                                                                                        | 6-10     | 285-289 |
| <b>Debt Capacity:</b>                                                                                                                                                                                                          |          |         |
| These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.                    | 11-15    | 290-294 |
| <b>Demographic and Economic Information:</b>                                                                                                                                                                                   |          |         |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.                                                         | 16-17    | 295-296 |
| <b>Operating Information:</b>                                                                                                                                                                                                  |          |         |
| These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. | 18-20    | 297-299 |

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Table 1

**ANDERSON COUNTY, TENNESSEE**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)

|                                                | Fiscal Year    |               |               |               |               |               |               |               |               |               |
|------------------------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                                | 2015           | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
| <b>Governmental Activities:</b>                |                |               |               |               |               |               |               |               |               |               |
| Net Investment in Capital Assets               | \$ 13,852,050  | \$ 13,682,164 | \$ 13,178,548 | \$ 14,227,812 | \$ 15,883,442 | \$ 16,972,716 | \$ 19,635,386 | \$ 21,862,495 | \$ 23,159,967 | \$ 26,029,142 |
| Restricted for:                                |                |               |               |               |               |               |               |               |               |               |
| General Government                             | 57,168         | 77,455        | 88,864        | 93,231        | 182,188       | 165,542       | 204,782       | 283,405       | 397,328       | 266,097       |
| Finance                                        | 49,711         | 56,626        | 55,224        | 68,661        | 81,780        | 45,986        | 47,573        | 31,811        | 100,905       | 77,735        |
| Administration of Justice                      | 559,449        | 663,791       | 724,192       | 817,386       | 804,158       | 534,679       | 393,652       | 422,699       | 456,857       | 473,849       |
| Public Safety                                  | 608,305        | 692,038       | 714,484       | 849,352       | 678,446       | 264,817       | 207,368       | 210,969       | 218,317       | 377,903       |
| Public Health and Welfare                      | 459,276        | 493,754       | 525,220       | 534,746       | 643,277       | 771,169       | 525,374       | 1,029,962     | 1,607,067     | 1,876,199     |
| Social, Cultural, and Recreational Services    | 557,773        | 613,050       | 580,214       | 639,582       | 752,241       | 734,613       | 884,072       | 994,697       | 1,116,115     | 1,373,491     |
| Highway/Public Works                           | 2,466,945      | 3,678,033     | 3,677,601     | 3,721,912     | 4,154,276     | 4,023,065     | 5,391,360     | 5,017,268     | 4,156,603     | 4,008,962     |
| Debt Service                                   | 2,700,050      | 2,839,152     | 3,001,213     | 3,044,885     | 1,305,439     | 1,482,116     | 1,319,281     | 40,363        | 171,607       | 317,403       |
| Capital Projects                               | 75,534         | 26,729        | 41,271        | 60,069        | 308,470       | 589,788       | 442,728       | 306,619       | 572,975       | 866,498       |
| Pensions                                       | 0              | 0             | 0             | 1,414,834     | 3,179,973     | 3,413,650     | 3,117,750     | 8,948,552     | 874,080       | 302,246       |
| Other Purposes                                 | 1,017,993      | 1,235,085     | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Unrestricted                                   | (27,234,277)   | (24,950,315)  | (20,182,268)  | (17,054,986)  | (24,279,458)  | (22,518,034)  | (13,529,299)  | (14,094,057)  | (2,602,648)   | 1,042,004     |
| Subtotal Governmental Activities Net Position  | \$ (4,830,023) | \$ (892,438)  | \$ 2,404,563  | \$ 8,417,484  | \$ 3,694,232  | \$ 6,480,107  | \$ 18,640,027 | \$ 25,054,783 | \$ 30,229,173 | \$ 37,011,529 |
| <b>Business-type Activities: (1)</b>           |                |               |               |               |               |               |               |               |               |               |
| Net Investment in Capital Assets               | \$ 916,480     | \$ 687,200    | \$ 511,757    | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          |
| Other Purposes (2)                             | 223,462        | 265,079       | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Unrestricted                                   | 225,838        | (43,945)      | 47,853        | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Subtotal Business-type Activities Net Position | \$ 1,365,780   | \$ 908,334    | \$ 559,610    | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          |
| <b>Primary Government:</b>                     |                |               |               |               |               |               |               |               |               |               |
| Net Investment in Capital Assets               | \$ 14,768,530  | \$ 14,369,364 | \$ 13,690,305 | \$ 14,227,812 | \$ 15,883,442 | \$ 16,972,716 | \$ 19,635,386 | \$ 21,862,495 | \$ 23,159,967 | \$ 26,029,142 |
| Restricted for:                                |                |               |               |               |               |               |               |               |               |               |
| General Government                             | 57,168         | 77,455        | 88,864        | 93,231        | 182,188       | 165,542       | 204,782       | 283,405       | 397,328       | 266,097       |
| Finance                                        | 49,711         | 56,626        | 55,224        | 68,661        | 81,780        | 45,986        | 47,573        | 31,811        | 100,905       | 77,735        |
| Administration of Justice                      | 559,449        | 663,791       | 724,192       | 817,386       | 804,158       | 534,679       | 393,652       | 422,699       | 456,857       | 473,849       |
| Public Safety                                  | 608,305        | 692,038       | 714,484       | 849,352       | 678,446       | 264,817       | 207,368       | 210,969       | 218,317       | 377,903       |
| Public Health and Welfare                      | 459,276        | 493,754       | 525,220       | 534,746       | 643,277       | 771,169       | 525,374       | 1,029,962     | 1,607,067     | 1,876,199     |
| Social, Cultural, and Recreational Services    | 557,773        | 613,050       | 580,214       | 639,582       | 752,241       | 734,613       | 884,072       | 994,697       | 1,116,115     | 1,373,491     |
| Highway/Public Works                           | 2,466,945      | 3,678,033     | 3,677,601     | 3,721,912     | 4,154,276     | 4,023,065     | 5,391,360     | 5,017,268     | 4,156,603     | 4,008,962     |
| Debt Service                                   | 2,700,050      | 2,839,152     | 3,001,213     | 3,044,885     | 1,305,439     | 1,482,116     | 1,319,281     | 40,363        | 171,607       | 317,403       |
| Capital Projects                               | 75,534         | 26,729        | 41,271        | 60,069        | 308,470       | 589,788       | 442,728       | 306,619       | 572,975       | 866,498       |
| Pensions                                       | 0              | 0             | 0             | 1,414,834     | 3,179,973     | 3,413,650     | 3,117,750     | 8,948,552     | 874,080       | 302,246       |
| Other Purposes                                 | 1,241,455      | 1,500,164     | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Unrestricted                                   | (27,008,439)   | (24,994,260)  | (20,134,415)  | (17,054,986)  | (24,279,458)  | (22,518,034)  | (13,529,299)  | (14,094,057)  | (2,602,648)   | 1,042,004     |
| Sub-Total Primary Government Net Position (3)  | \$ (3,464,243) | \$ 15,896     | \$ 2,964,173  | \$ 8,417,484  | \$ 3,694,232  | \$ 6,480,107  | \$ 18,640,027 | \$ 25,054,783 | \$ 30,229,173 | \$ 37,011,529 |

(1) The Business-type Activity was the Anderson County Emergency Medical Services from July 1, 2011 through June 30, 2017. Subsequent to that date the activity has been classified as Governmental Activity.

(2) The Other Purpose reflected in the Business-Type Activities is the result of Anderson County complying with the provisions of GASB Statement No. 67 - Financial Reporting for Pension Plans.

(3) See Table 2 for changes in net position from year to year.

Table 2

## ANDERSON COUNTY, TENNESSEE

## Changes in Net Position

## Last Ten Fiscal Years

(accrual basis of accounting)

|                                                 | Fiscal Year   |               |               |               |               |               |               |               |               |               |
|-------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                                 | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
| <b>Expenses</b>                                 |               |               |               |               |               |               |               |               |               |               |
| Governmental Activities:                        |               |               |               |               |               |               |               |               |               |               |
| General Government                              | \$ 4,525,344  | \$ 4,722,322  | \$ 5,525,125  | \$ 4,800,543  | \$ 5,014,298  | \$ 6,517,909  | \$ 5,518,070  | \$ 7,044,697  | \$ 7,446,739  | \$ 10,297,712 |
| Finance                                         | 2,708,370     | 2,833,421     | 2,957,033     | 2,957,049     | 2,902,433     | 3,032,878     | 3,171,245     | 3,128,175     | 3,674,336     | 3,840,608     |
| Administration of Justice                       | 2,856,117     | 3,045,914     | 2,866,798     | 2,957,763     | 2,864,820     | 3,136,954     | 3,310,179     | 3,304,519     | 4,059,895     | 4,301,347     |
| Public Safety                                   | 12,363,564    | 13,040,212    | 13,275,663    | 13,070,328    | 14,171,665    | 15,282,062    | 14,532,992    | 14,839,019    | 17,400,255    | 20,646,783    |
| Public Health and Welfare (1)                   | 2,854,886     | 2,918,888     | 3,447,087     | 8,407,549     | 8,273,405     | 8,619,020     | 9,394,781     | 9,505,014     | 10,572,771    | 12,987,581    |
| Social, Cultural, and Recreational Services     | 1,414,105     | 1,145,163     | 1,254,501     | 1,437,339     | 1,298,570     | 1,647,002     | 1,357,703     | 878,430       | 1,033,457     | 1,100,922     |
| Agriculture and Natural Resources               | 209,378       | 228,116       | 246,231       | 247,912       | 238,149       | 227,895       | 241,506       | 236,994       | 229,618       | 258,830       |
| Other Operations                                | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Highways                                        | 3,189,101     | 2,464,000     | 4,032,399     | 4,463,812     | 4,237,204     | 4,971,682     | 4,450,171     | 5,698,212     | 7,684,466     | 6,572,662     |
| Education                                       | 400,000       | 1,200,000     | 0             | 0             | 11,275,996    | 0             | 0             | 0             | 0             | 0             |
| Interest on Long-term Debt                      | 1,877,096     | 1,892,076     | 2,006,374     | 1,858,282     | 1,894,192     | 2,339,783     | 1,785,987     | 1,642,154     | 1,470,327     | 1,305,057     |
| Other Debt Service                              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Total Governmental Activities Expenses          | \$ 32,397,961 | \$ 33,490,112 | \$ 35,611,211 | \$ 40,200,577 | \$ 52,170,732 | \$ 45,775,185 | \$ 43,762,634 | \$ 46,277,214 | \$ 53,571,864 | \$ 61,311,502 |
| Business-type Activities                        |               |               |               |               |               |               |               |               |               |               |
| Ambulance Service (1)                           | \$ 5,477,030  | \$ 5,542,626  | \$ 5,577,294  | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          |
| Total Business-type Activities Expenses         | \$ 5,477,030  | \$ 5,542,626  | \$ 5,577,294  | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          |
| Total Primary Government Expenses               | \$ 37,874,991 | \$ 39,032,738 | \$ 41,188,505 | \$ 40,200,577 | \$ 52,170,732 | \$ 45,775,185 | \$ 43,762,634 | \$ 46,277,214 | \$ 53,571,864 | \$ 61,311,502 |
| <b>Program Revenues</b>                         |               |               |               |               |               |               |               |               |               |               |
| Governmental Activities:                        |               |               |               |               |               |               |               |               |               |               |
| Charges for Services:                           |               |               |               |               |               |               |               |               |               |               |
| General Government                              | \$ 902,897    | \$ 947,657    | \$ 992,532    | \$ 1,019,812  | \$ 957,355    | \$ 884,818    | \$ 1,014,629  | \$ 1,150,088  | \$ 971,062    | \$ 955,509    |
| Finance                                         | 2,267,332     | 2,397,467     | 2,438,941     | 2,460,709     | 2,542,354     | 2,641,656     | 3,003,411     | 3,126,539     | 3,265,684     | 3,272,196     |
| Administration of Justice                       | 1,848,028     | 1,833,834     | 1,751,231     | 1,532,869     | 1,394,386     | 1,690,992     | 1,633,327     | 1,580,067     | 1,706,997     | 1,756,803     |
| Public Safety                                   | 1,898,609     | 1,795,679     | 1,513,344     | 2,306,962     | 2,718,093     | 2,344,701     | 1,931,569     | 1,496,673     | 2,184,244     | 2,658,169     |
| Public Health and Welfare (1)                   | 702,688       | 778,187       | 782,134       | 6,543,431     | 6,201,036     | 5,703,033     | 6,306,424     | 6,129,479     | 6,700,550     | 7,373,140     |
| Social, Cultural, and Recreational Services     | 281,406       | 296,552       | 315,728       | 338,362       | 437,252       | 630,961       | 684,681       | 704,111       | 647,223       | 514,513       |
| Highways                                        | 273,039       | 165,728       | 152,463       | 202,810       | 183,089       | 127,825       | 123,984       | 169,345       | 207,006       | 172,480       |
| Operating Grants and Contributions              | 3,450,460     | 3,099,104     | 3,163,801     | 3,706,388     | 4,579,383     | 4,194,719     | 6,510,815     | 5,547,507     | 6,650,632     | 9,293,594     |
| Capital Grants and Contributions                | 293,852       | 717,325       | 1,882,756     | 889,035       | 747,673       | 535,788       | 943,708       | 764,081       | 3,724,310     | 6,470,191     |
| Total Governmental Activities Program Revenues  | \$ 11,918,311 | \$ 12,031,533 | \$ 12,992,930 | \$ 19,000,378 | \$ 19,760,621 | \$ 18,754,493 | \$ 22,152,548 | \$ 20,667,890 | \$ 26,057,708 | \$ 32,466,595 |
| Business-type Activities:                       |               |               |               |               |               |               |               |               |               |               |
| Charges for Services:                           |               |               |               |               |               |               |               |               |               |               |
| Ambulance Service (1)                           | \$ 5,033,696  | \$ 4,912,868  | \$ 5,243,281  | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          |
| Total Business-type Activities Program Revenues | \$ 5,033,696  | \$ 4,912,868  | \$ 5,243,281  | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 0          |
| Total Primary Government Program Revenues       | \$ 16,952,007 | \$ 16,944,401 | \$ 18,236,211 | \$ 19,000,378 | \$ 19,760,621 | \$ 18,754,493 | \$ 22,152,548 | \$ 20,667,890 | \$ 26,057,708 | \$ 32,466,595 |

(Continued)

Table 2

**ANDERSON COUNTY, TENNESSEE**  
**Changes in Net Position (Cont.)**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)

|                                                              | Fiscal Year            |                        |                        |                        |                        |                        |                        |                        |                        |                        |
|--------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                              | 2015                   | 2016                   | 2017                   | 2018                   | 2019                   | 2020                   | 2021                   | 2022                   | 2023                   | 2024                   |
| <b>Net (Expense)/Revenue</b>                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental Activities                                      | \$ (20,479,650)        | \$ (21,458,579)        | \$ (22,618,281)        | \$ (21,200,199)        | \$ (32,410,111)        | \$ (27,020,692)        | \$ (21,610,086)        | \$ (25,609,324)        | \$ (27,514,156)        | \$ (28,844,907)        |
| Business-type Activities                                     | (443,334)              | (629,758)              | (334,013)              | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| Total Primary Government Net Expense                         | <u>\$ (20,922,984)</u> | <u>\$ (22,088,337)</u> | <u>\$ (22,952,294)</u> | <u>\$ (21,200,199)</u> | <u>\$ (32,410,111)</u> | <u>\$ (27,020,692)</u> | <u>\$ (21,610,086)</u> | <u>\$ (25,609,324)</u> | <u>\$ (27,514,156)</u> | <u>\$ (28,844,907)</u> |
| <b>General Revenues and Other Changes in Net Position</b>    |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental Activities:                                     |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Taxes:                                                       |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Property Taxes                                               | \$ 16,720,379          | \$ 17,603,970          | \$ 17,784,072          | \$ 18,045,188          | \$ 18,320,087          | \$ 19,595,151          | \$ 20,545,803          | \$ 21,374,109          | \$ 20,911,734          | \$ 21,358,275          |
| Sales Taxes                                                  | 841,454                | 974,149                | 954,828                | 1,249,588              | 1,428,550              | 2,452,197              | 3,187,447              | 3,074,328              | 3,123,407              | 3,244,863              |
| Other Taxes (2)                                              | 2,053,486              | 1,924,562              | 2,119,326              | 2,132,983              | 2,267,363              | 2,333,663              | 2,445,407              | 2,835,901              | 3,084,027              | 3,146,663              |
| Grants and Contributions not Restricted to Specific Programs | 4,870,251              | 5,013,622              | 4,934,772              | 5,413,716              | 5,526,788              | 5,191,858              | 7,518,593              | 4,710,914              | 5,352,194              | 6,426,165              |
| Unrestricted Investment Income                               | 28,659                 | 25,252                 | 33,688                 | 79,209                 | 120,759                | 174,606                | 35,059                 | 15,427                 | 179,483                | 879,277                |
| Gain on Sale of Capital Assets                               | 0                      | -                      | -                      | -                      | 0                      | 0                      | 0                      | 0                      | 0                      | 521,811                |
| Miscellaneous                                                | 44,590                 | 26,921                 | 71,469                 | 35,196                 | 23,312                 | 59,092                 | 37,697                 | 13,401                 | 37,701                 | 50,209                 |
| Transfers                                                    | (628,381)              | (172,312)              | 17,127                 | 559,610                | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| Total Governmental Activities                                | <u>\$ 23,930,438</u>   | <u>\$ 25,396,164</u>   | <u>\$ 25,915,282</u>   | <u>\$ 27,515,490</u>   | <u>\$ 27,686,859</u>   | <u>\$ 29,806,567</u>   | <u>\$ 33,770,006</u>   | <u>\$ 32,024,080</u>   | <u>\$ 32,688,546</u>   | <u>\$ 35,627,263</u>   |
| Business-type Activities:                                    |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Miscellaneous                                                | \$ 0                   | \$ 0                   | \$ 2416                | \$ 0                   | \$ 0                   | \$ 0                   | \$ 0                   | \$ 0                   | \$ 0                   | \$ 0                   |
| Transfers                                                    | 628,381                | 172,312                | (17,127)               | (559,610)              | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| Total Business-type Activities                               | <u>\$ 628,381</u>      | <u>\$ 172,312</u>      | <u>\$ (14,711)</u>     | <u>\$ (559,610)</u>    | <u>\$ 0</u>            | <u>\$ 0</u>            | <u>\$ 0</u>            | <u>\$ 0</u>            | <u>\$ 0</u>            | <u>\$ 0</u>            |
| Total Primary Government                                     | <u>\$ 24,558,819</u>   | <u>\$ 25,568,476</u>   | <u>\$ 25,900,571</u>   | <u>\$ 26,955,880</u>   | <u>\$ 27,686,859</u>   | <u>\$ 29,806,567</u>   | <u>\$ 33,770,006</u>   | <u>\$ 32,024,080</u>   | <u>\$ 32,688,546</u>   | <u>\$ 35,627,263</u>   |
| <b>Change in Net Position</b>                                |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Governmental Activities                                      | \$ 3,450,788           | \$ 3,937,585           | \$ 3,297,001           | \$ 6,315,291           | \$ (4,723,252)         | \$ 2,785,875           | \$ 12,159,920          | \$ 6,414,756           | \$ 5,174,390           | \$ 6,782,356           |
| Business-type Activities                                     | 185,047                | (457,446)              | (348,724)              | (559,610)              | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| Total Primary Government (2) (3)                             | <u>\$ 3,635,835</u>    | <u>\$ 3,480,139</u>    | <u>\$ 2,948,277</u>    | <u>\$ 5,755,681</u>    | <u>\$ (4,723,252)</u>  | <u>\$ 2,785,875</u>    | <u>\$ 12,159,920</u>   | <u>\$ 6,414,756</u>    | <u>\$ 5,174,390</u>    | <u>\$ 6,782,356</u>    |

- (1) The Business-type Activity is Anderson County Emergency Medical Services. Subsequent to 2017 has been reflected as special revenue fund (Governmental Activities - Public Health and Welfare Expenditure Function).
- (2) See Table 3 for details of the amounts reflect per year.
- (3) In fiscal year ending 2012, the negative Change in Net Position is primarily due to the issuance of \$14,750,000 in bonds issued by the primary government and contributed the net proceeds to Anderson County School Department which is reflected as a Discretely Presented Component Unit.
- (3) In fiscal year ending 2019, the negative Change in Net Position is primarily due to the issuance of \$10,900,000 in debt (Bonds) issued by the primary government and contributed the proceeds to the Anderson County School Department which is reflected as a Discretely Presented Component Unit.



Table 3

**ANDERSON COUNTY, TENNESSEE**  
**Governmental Activities Tax Revenues by Source**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)

| Fiscal Year | Property<br>Tax (1) | Local<br>Option<br>Sales<br>Tax | Other Taxes           |                            |                 |                          |                                                  |                                                     |                         |                         | Total         |
|-------------|---------------------|---------------------------------|-----------------------|----------------------------|-----------------|--------------------------|--------------------------------------------------|-----------------------------------------------------|-------------------------|-------------------------|---------------|
|             |                     |                                 | Hotel<br>Motel<br>Tax | Local<br>Litigation<br>Tax | Business<br>Tax | Wholesale<br>Beer<br>Tax | Interstate<br>Telecommuni-<br>cations<br>Tax (2) | Mineral and Coal<br>Gas & Oil<br>Severance<br>Taxes | Other<br>Local<br>Taxes | Total<br>Other<br>Taxes |               |
| 2015        | \$ 16,720,379       | \$ 841,454                      | \$ 340,344            | \$ 324,034                 | \$ 1,011,454    | \$ 140,146               | \$ 3,698                                         | \$ 231,280                                          | \$ 2,530                | \$ 2,053,486            | \$ 19,615,319 |
| 2016        | 17,603,970          | 974,149                         | 354,431               | 322,021                    | 932,049         | 153,951                  | -                                                | 147,222                                             | 14,888                  | 1,924,562               | 20,502,681    |
| 2017        | 17,784,072          | 954,828                         | 364,465               | 366,881                    | 1,024,707       | 152,116                  | -                                                | 169,362                                             | 41,795                  | 2,119,326               | 20,858,226    |
| 2018        | 18,045,188          | 1,249,588                       | 384,964               | 318,670                    | 1,070,057       | 155,969                  | -                                                | 192,299                                             | 11,024                  | 2,132,983               | 21,427,759    |
| 2019        | 18,320,087          | 1,428,550                       | 395,870               | 364,060                    | 1,137,029       | 171,673                  | -                                                | 185,268                                             | 13,463                  | 2,267,363               | 22,016,000    |
| 2020        | 19,595,151          | 2,452,197                       | 343,880               | 355,346                    | 1,263,670       | 182,987                  | -                                                | 172,724                                             | 15,056                  | 2,333,663               | 24,381,011    |
| 2021        | 20,545,803          | 3,187,447                       | 423,965               | 308,090                    | 1,363,386       | 185,017                  | -                                                | 159,726                                             | 5,223                   | 2,445,407               | 26,178,657    |
| 2022        | 21,374,109          | 3,074,328                       | 612,705               | 307,069                    | 1,518,029       | 193,828                  | -                                                | 197,354                                             | 6,916                   | 2,835,901               | 27,284,338    |
| 2023        | 20,911,734          | 3,123,407                       | 659,156               | 320,631                    | 1,662,970       | 192,133                  | -                                                | 233,673                                             | 15,464                  | 3,084,027               | 27,119,168    |
| 2024        | 21,358,275          | 3,244,863                       | 658,175               | 323,599                    | 1,788,591       | 187,714                  | -                                                | 173,650                                             | 14,934                  | 3,146,663               | 27,749,801    |

(1) Includes current year, prior year, and interest and penalty.

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

Table 4

**ANDERSON COUNTY, TENNESSEE**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

|                                       | Fiscal Year          |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                       | 2015                 | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 |
| <b>General Fund:</b>                  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable (1) (3)                  | \$ 1,126,488         | \$ 960,146           | \$ 1,808,392         | \$ 1,040,858         | \$ 12,500            | \$ 11,250            | \$ 23,836            | \$ 8,750             | \$ 7,900             | \$ 6,250             |
| Restricted (1)                        | 1,167,992            | 1,375,295            | 1,411,627            | 1,535,977            | 1,792,009            | 1,161,525            | 1,050,479            | 1,189,693            | 1,871,714            | 2,241,730            |
| Committed (1)                         | 1,992,850            | 2,936,535            | 2,588,346            | 2,952,229            | 2,153,917            | 2,439,363            | 2,254,969            | 1,940,726            | 1,701,164            | 1,430,276            |
| Assigned (1)                          | 777,967              | 702,220              | 385,052              | 880,480              | 529,244              | 42,692               | 2,791,694            | 3,664,330            | 4,830,134            | 6,230,820            |
| Unassigned                            | 4,152,389            | 4,511,788            | 3,791,841            | 5,625,259            | 7,508,363            | 8,923,493            | 10,912,239           | 11,248,265           | 11,255,599           | 12,825,190           |
| <b>Total General Fund</b>             | <b>\$ 9,217,686</b>  | <b>\$ 10,485,984</b> | <b>\$ 9,985,258</b>  | <b>\$ 12,034,803</b> | <b>\$ 11,996,033</b> | <b>\$ 12,578,323</b> | <b>\$ 17,033,217</b> | <b>\$ 18,051,764</b> | <b>\$ 19,666,511</b> | <b>\$ 22,734,266</b> |
| <b>All Other Governmental Funds:</b>  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable (1)                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special Revenue Funds                 | \$ 41,366            | \$ 24,295            | \$ 32,389            | \$ 47,973            | \$ 35,560            | \$ 23,028            | \$ 44,257            | \$ 77,670            | \$ 60,294            | \$ 75,128            |
| Debt Service Funds                    | 7,020                | 102,630              | 198,150              | 6,272                | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| Restricted (1)                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special Revenue Funds                 | 3,351,031            | 4,684,213            | 5,214,792            | 4,981,798            | 5,338,474            | 5,228,285            | 6,420,809            | 6,642,483            | 5,995,471            | 6,088,075            |
| Debt Service Funds                    | 4,513,262            | 4,442,662            | 4,528,560            | 4,320,709            | 2,463,406            | 2,192,016            | 2,649,474            | 739,783              | 653,862              | 1,643,131            |
| Capital Projects Funds                | 490,834              | 571,724              | 393,328              | 188,429              | 120,339              | 4,296,785            | 284,821              | 125,360              | 375,460              | 649,148              |
| Committed (1)                         |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special Revenue Funds                 | 497,741              | 497,741              | 499,004              | 89,306               | 642,137              | 809,821              | 1,425,526            | 829,027              | 741,572              | 369,997              |
| Debt Service Funds                    | 277,246              | 329,496              | 380,700              | 425,889              | 466,323              | 571,241              | 583,436              | 583,647              | 593,236              | 653,503              |
| Capital Projects Funds                | 0                    | 0                    | 0                    | 0                    | 355,001              | 823,065              | 73,010               | 73,010               | 73,010               | 0                    |
| Unreserved, Reported in:              |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special Revenue Funds                 | 0                    | 0                    | 0                    | (612,529)            | 0                    | 0                    | 0                    | 0                    | (53,083)             | 0                    |
| <b>Total Other Governmental Funds</b> | <b>\$ 9,178,500</b>  | <b>\$ 10,652,761</b> | <b>\$ 11,246,923</b> | <b>\$ 9,447,847</b>  | <b>\$ 9,421,240</b>  | <b>\$ 13,944,241</b> | <b>\$ 11,481,333</b> | <b>\$ 9,070,980</b>  | <b>\$ 8,439,822</b>  | <b>\$ 9,478,982</b>  |
| <b>Total Governmental Funds (2)</b>   | <b>\$ 18,396,186</b> | <b>\$ 21,138,745</b> | <b>\$ 21,232,181</b> | <b>\$ 21,482,650</b> | <b>\$ 21,417,273</b> | <b>\$ 26,522,564</b> | <b>\$ 28,514,550</b> | <b>\$ 27,122,744</b> | <b>\$ 28,106,333</b> | <b>\$ 32,213,248</b> |

(1) See Exhibit C-1 for details of fund balances.

(2) See Table 5 for Net Change in Fund Balances from year to year.

(3) Fiscal years 2015-2018 included various amounts for a long term receivable from the Ambulance Service Fund.

During 2019 Anderson County Commission passed a resolution forgiving the June 30,2018 balance of \$1,026,787.

Table 5

**ANDERSON COUNTY, TENNESSEE**  
**Changes in Fund Balances of Governmental Funds (Cont.)**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

|                                             | Fiscal Year   |               |                |               |                 |                |               |                |               |               |
|---------------------------------------------|---------------|---------------|----------------|---------------|-----------------|----------------|---------------|----------------|---------------|---------------|
|                                             | 2015          | 2016          | 2017           | 2018          | 2019            | 2020           | 2021          | 2022           | 2023          | 2024          |
| <b>Revenues:</b>                            |               |               |                |               |                 |                |               |                |               |               |
| Local Taxes                                 | \$ 22,711,166 | \$ 23,279,676 | \$ 23,566,449  | \$ 24,405,901 | \$ 24,865,041   | \$ 27,721,005  | \$ 28,747,774 | \$ 30,158,173  | \$ 29,826,711 | \$ 30,272,155 |
| Licenses and Permits                        | 398,036       | 304,082       | 352,987        | 334,894       | 506,165         | 402,944        | 592,884       | 516,455        | 509,071       | 499,954       |
| Fines, Forfeitures, and Penalties           | 436,889       | 460,034       | 506,087        | 486,976       | 395,878         | 441,905        | 379,899       | 369,759        | 419,099       | 414,639       |
| Charges for Current Services                | 977,045       | 1,130,186     | 1,112,020      | 6,196,798     | 6,136,255       | 6,197,730      | 6,604,943     | 6,568,571      | 7,064,878     | 7,703,539     |
| Other Local Revenues                        | 896,288       | 771,711       | 768,928        | 819,293       | 1,096,468       | 1,060,494      | 886,645       | 857,027        | 1,097,055     | 1,331,962     |
| Fees Received from County Officials         | 3,919,202     | 3,979,478     | 3,935,125      | 3,779,542     | 3,826,199       | 4,246,093      | 4,633,303     | 4,752,834      | 4,696,776     | 4,723,312     |
| State of Tennessee                          | 5,045,929     | 5,153,509     | 5,000,725      | 6,938,862     | 7,202,488       | 5,932,772      | 7,787,685     | 6,557,021      | 6,649,608     | 11,226,803    |
| Federal Government                          | 597,890       | 708,870       | 947,632        | 1,170,857     | 927,299         | 1,355,116      | 3,148,668     | 1,857,308      | 5,656,637     | 8,271,750     |
| Other Governments and Citizens Groups       | 1,705,985     | 1,782,793     | 1,941,128      | 1,973,217     | 1,932,380       | 1,941,800      | 2,926,575     | 1,550,814      | 2,426,141     | 3,548,505     |
| Total Revenues                              | \$ 36,688,430 | \$ 37,570,339 | \$ 38,131,081  | \$ 46,106,340 | \$ 46,888,173   | \$ 49,299,859  | \$ 55,708,376 | \$ 53,187,962  | \$ 58,345,976 | \$ 67,992,619 |
| <b>Expenditures:</b>                        |               |               |                |               |                 |                |               |                |               |               |
| General Government                          | \$ 3,856,931  | \$ 3,482,482  | \$ 3,878,980   | \$ 3,834,111  | \$ 4,231,852    | \$ 3,868,893   | \$ 4,237,564  | \$ 5,509,111   | \$ 4,597,910  | \$ 5,926,588  |
| Finance                                     | 2,752,456     | 2,909,850     | 3,044,210      | 3,044,031     | 3,109,310       | 3,160,674      | 3,219,077     | 3,336,043      | 3,691,315     | 3,728,203     |
| Administration of Justice                   | 2,888,972     | 3,090,897     | 2,944,956      | 3,006,180     | 3,106,520       | 3,267,576      | 3,416,049     | 3,504,297      | 3,816,279     | 4,122,170     |
| Public Safety                               | 12,135,006    | 12,257,379    | 13,067,528     | 12,821,855    | 14,642,331      | 14,721,730     | 14,832,375    | 15,286,908     | 16,666,125    | 18,523,419    |
| Public Health and Welfare                   | 2,731,600     | 2,713,778     | 2,702,997      | 8,587,567     | 8,231,335       | 9,091,892      | 9,409,451     | 9,465,762      | 9,841,770     | 11,295,878    |
| Social, Cultural, and Recreational Services | 655,898       | 644,560       | 680,210        | 736,004       | 932,978         | 1,025,452      | 1,106,243     | 965,000        | 993,613       | 1,011,253     |
| Agricultural and Natural Resources          | 209,216       | 231,371       | 243,121        | 248,764       | 243,505         | 228,504        | 245,539       | 238,475        | 228,073       | 257,900       |
| Other Operations                            | 1,152,466     | 1,230,479     | 1,838,190      | 1,247,261     | 1,254,930       | 1,473,512      | 1,704,115     | 2,489,749      | 2,187,919     | 2,336,387     |
| Highways                                    | 3,432,702     | 2,664,137     | 4,453,512      | 4,431,339     | 4,256,579       | 4,572,666      | 4,133,345     | 5,825,313      | 7,943,205     | 6,561,659     |
| Debt Service:                               |               |               |                |               |                 |                |               |                |               |               |
| Principal on Debt                           | 3,147,167     | 2,976,386     | 3,368,560      | 3,689,418     | 3,639,551       | 3,490,495      | 4,016,206     | 4,935,082      | 3,606,470     | 3,728,778     |
| Interest on Debt                            | 1,985,781     | 1,847,162     | 1,804,155      | 1,672,002     | 1,804,381       | 2,102,532      | 2,180,651     | 2,043,869      | 1,871,223     | 1,697,200     |
| Other Debt Service                          | 88,571        | 92,411        | 251,212        | 268,041       | 248,639         | 516,762        | 84,402        | 87,281         | 85,320        | 92,987        |
| Capital Projects                            | 829,709       | 1,452,077     | 924,294        | 1,773,567     | 12,957,016      | 5,678,828      | 5,223,794     | 990,857        | 2,151,748     | 5,383,600     |
| Total Expenditures                          | \$ 35,866,475 | \$ 35,592,969 | \$ 39,201,925  | \$ 45,360,140 | \$ 58,658,927   | \$ 53,199,516  | \$ 53,808,811 | \$ 54,677,747  | \$ 57,680,970 | \$ 64,666,022 |
| Excess of Revenues                          |               |               |                |               |                 |                |               |                |               |               |
| Over (Under) Expenditures                   | \$ 821,955    | \$ 1,977,370  | \$ (1,070,844) | \$ 746,200    | \$ (11,770,754) | \$ (3,899,657) | \$ 1,899,565  | \$ (1,489,785) | \$ 665,006    | \$ 3,326,597  |

(Continued)

Table 5

**ANDERSON COUNTY, TENNESSEE**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

|                                                                          | Fiscal Year   |               |               |               |               |               |               |                |               |               |
|--------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|
|                                                                          | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022           | 2023          | 2024          |
| <b>Other Financing Sources (Uses):</b>                                   |               |               |               |               |               |               |               |                |               |               |
| Bonds Issued                                                             | \$ 0          | \$ 0          | \$ 0          | \$ 0          | \$ 10,900,000 | \$ 7,180,000  | \$ 0          | \$ 0           | \$ 0          | \$ 0          |
| Notes Issued                                                             | 400,000       | 1,200,000     | 1,400,000     | 0             | 0             | 0             | 0             | 0              | 0             | 0             |
| Capital Leases Issued                                                    | 501,365       | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0             | 186,066       |
| Refunding Debt Issued                                                    | 0             | 0             | 8,030,000     | 11,080,000    | 0             | 13,920,000    | 0             | 0              | 0             | 0             |
| Premiums on Bonds Sold                                                   | 0             | 0             | 3,157         | 1,359,374     | 568,061       | 3,632,107     | 0             | 0              | 0             | 0             |
| Proceeds from Sale of Capital Assets                                     | 1,650         | 9,705         | 29,743        | 10,554        | 4,699         | 485,688       | 44,660        | 9,289          | 64,611        | 696,614       |
| Insurance Recovery                                                       | 19,300        | 19,389        | 13,919        | 164,752       | 126,789       | 141,759       | 47,761        | 88,690         | 253,972       | 96,364        |
| Transfers In                                                             | 216,100       | 49,100        | 269,691       | 0             | 1,464,989     | 2,986,353     | 1,006,350     | 608,758        | 0             | 1,602,844     |
| Transfers Out                                                            | (1,034,293)   | (513,005)     | (690,141)     | (840,494)     | (1,359,161)   | (2,706,353)   | (1,006,350)   | (608,758)      | 0             | (1,801,570)   |
| Redemption of Refunded Debt                                              | 0             | 0             | (7,892,089)   | (12,269,917)  | 0             | (16,634,606)  | 0             | 0              | 0             | 0             |
| Total Other Financing Sources (Uses)                                     | \$ 104,122    | \$ 765,189    | \$ 1,164,280  | \$ (495,731)  | \$ 11,705,377 | \$ 9,004,948  | \$ 92,421     | \$ 97,979      | \$ 318,583    | \$ 780,318    |
| Net Change in Fund Balances                                              | \$ 926,077    | \$ 2,742,559  | \$ 93,436     | \$ 250,469    | \$ (65,377)   | \$ 5,105,291  | \$ 1,991,986  | \$ (1,391,806) | \$ 983,589    | \$ 4,106,915  |
| Debt Service as a Percentage of Noncapital Expenditures                  |               |               |               |               |               |               |               |                |               |               |
| Principal on Debt                                                        | \$ 3,147,167  | \$ 2,976,386  | \$ 3,368,560  | \$ 3,689,418  | \$ 3,639,551  | \$ 3,490,495  | \$ 4,016,206  | \$ 4,935,082   | \$ 3,606,470  | \$ 3,728,778  |
| Interest on Debt                                                         | 1,985,781     | 1,847,162     | 1,804,155     | 1,672,002     | 1,804,381     | 2,102,532     | 2,180,651     | 2,043,869      | 1,871,223     | 1,697,200     |
| Other Debt Service                                                       |               |               |               |               |               |               |               |                | 85,320        | 92,987        |
| Total Debt Service Expenditures                                          | \$ 5,132,948  | \$ 4,823,548  | \$ 5,172,715  | \$ 5,361,420  | \$ 5,443,932  | \$ 5,593,027  | \$ 6,196,857  | \$ 6,978,951   | \$ 5,563,013  | \$ 5,518,965  |
| Total Expenditures                                                       | \$ 35,866,475 | \$ 35,592,969 | \$ 39,201,925 | \$ 45,360,140 | \$ 58,658,927 | \$ 53,199,516 | \$ 53,808,811 | \$ 54,677,747  | \$ 57,680,970 | \$ 64,666,022 |
| Less Contributions of Debt Proceeds to Anderson County School Department | (400,000)     | -             | -             | -             | (11,275,996)  | -             | -             | -              | -             | -             |
| Less Expenditures that Result in Increase of Capital Assets              | (2,012,647)   | (748,758)     | (1,275,934)   | (2,554,212)   | (2,488,889)   | (6,497,963)   | (4,883,087)   | (2,310,822)    | (2,776,507)   | (4,687,357)   |
| Total Adjusted Expenditures                                              | \$ 33,453,828 | \$ 34,844,211 | \$ 37,925,991 | \$ 42,805,928 | \$ 44,894,042 | \$ 46,701,553 | \$ 48,925,724 | \$ 52,366,925  | \$ 54,904,463 | \$ 59,978,665 |
| Debt Service as a Percentage of Noncapital Expenditures                  | 15.3%         | 13.8%         | 13.6%         | 12.5%         | 12.1%         | 12.0%         | 12.7%         | 13.3%          | 10.1%         | 9.2%          |

Table 6

**ANDERSON COUNTY, TENNESSEE**  
**General Governmental Tax Revenues by Source**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

| <b>Fiscal Year</b> | <b>Property<br/>Tax</b> | <b>Local<br/>Option<br/>Sales<br/>Tax</b> | <b>Interstate<br/>Communi-<br/>cations<br/>Tax (1)</b> | <b>Hotel<br/>Motel<br/>Tax</b> | <b>Local<br/>Litigation<br/>Tax</b> | <b>Business<br/>Tax</b> | <b>Mineral<br/>Severance<br/>Taxes</b> | <b>Coal<br/>Severance<br/>Taxes</b> | <b>Wholesale<br/>Beer<br/>Tax</b> | <b>Bank<br/>Excise<br/>Tax</b> | <b>Other<br/>Local<br/>Tax</b> | <b>Total</b>  |
|--------------------|-------------------------|-------------------------------------------|--------------------------------------------------------|--------------------------------|-------------------------------------|-------------------------|----------------------------------------|-------------------------------------|-----------------------------------|--------------------------------|--------------------------------|---------------|
| 2015               | \$ 17,103,773           | \$ 840,009                                | \$ 3,698                                               | \$ 340,344                     | \$ 324,034                          | \$ 1,011,454            | \$ 101,273                             | \$ 171                              | \$ 140,146                        | \$ 30,069                      | \$ 1,700                       | \$ 19,896,671 |
| 2016               | 17,419,382              | 972,826                                   | 3,401                                                  | 354,431                        | 322,021                             | 932,049                 | 93,556                                 | -                                   | 153,951                           | 52,191                         | 10,939                         | 20,314,747    |
| 2017               | 17,747,348              | 953,129                                   | 3,266                                                  | 364,465                        | 366,881                             | 1,024,707               | 114,214                                | 1,482                               | 152,116                           | 50,777                         | 38,437                         | 20,816,822    |
| 2018               | 17,994,943              | 1,208,047                                 | 9                                                      | 384,964                        | 318,670                             | 1,070,057               | 163,675                                | 125                                 | 155,969                           | 60,240                         | 9,713                          | 21,366,412    |
| 2019               | 18,002,531              | 1,423,227                                 | -                                                      | 395,870                        | 364,060                             | 1,137,029               | 122,657                                | 200                                 | 171,673                           | 92,286                         | 9,504                          | 21,719,037    |
| 2020               | 19,975,558              | 2,376,630                                 | -                                                      | 343,880                        | 355,346                             | 1,263,670               | 139,861                                | 15                                  | 182,987                           | 193,595                        | 9,680                          | 24,841,222    |
| 2021               | 20,262,324              | 3,084,005                                 | -                                                      | 423,965                        | 308,090                             | 1,363,386               | 127,954                                | -                                   | 185,017                           | 194,524                        | 5,223                          | 25,954,488    |
| 2022               | 21,796,251              | 3,098,488                                 | -                                                      | 612,705                        | 307,069                             | 1,518,029               | 145,813                                | -                                   | 193,828                           | 241,414                        | 6,916                          | 27,920,513    |
| 2023               | 20,794,476              | 3,143,244                                 | -                                                      | 659,156                        | 320,631                             | 1,662,970               | 149,639                                | -                                   | 192,133                           | 311,626                        | 15,464                         | 27,249,339    |
| 2024               | 21,269,661              | 3,207,479                                 | -                                                      | 658,175                        | 323,599                             | 1,788,591               | 143,968                                | -                                   | 187,714                           | 312,082                        | 12,232                         | 27,903,501    |

(1) Starting in Fiscal Year 2018 Interstate Communications Tax has been allocated to the Anderson County School Department which is presented as a Discretely Presented Component Unit.

Table 7

**ANDERSON COUNTY, TENNESSEE**  
**Appraised and Assessed Value of Taxable Property (1)**  
**Last Ten Fiscal Years**

| Fiscal<br>Year<br>Ended<br>June 30 | Tax<br>Year | Real Property      |                   | Personal Property  |                   | Public Utility Property |                   | Total              |                   | Total<br>Direct<br>Tax<br>Rate | Ratio of<br>Total<br>Assessed<br>to Total<br>Appraised<br>Value |
|------------------------------------|-------------|--------------------|-------------------|--------------------|-------------------|-------------------------|-------------------|--------------------|-------------------|--------------------------------|-----------------------------------------------------------------|
|                                    |             | Appraised<br>Value | Assessed<br>Value | Appraised<br>Value | Assessed<br>Value | Appraised<br>Value      | Assessed<br>Value | Appraised<br>Value | Assessed<br>Value |                                |                                                                 |
| 2015                               | 2014        | \$ 5,163,144,200   | \$ 1,468,938,710  | \$ 451,860,673     | \$ 135,558,295    | \$ 79,575,664           | \$ 43,766,615     | \$ 5,694,580,537   | \$ 1,648,263,620  | \$ 2.5290                      | 28.94%                                                          |
| 2016                               | 2015 (2)    | 4,983,179,900      | 1,432,911,060     | 523,996,186        | 157,198,953       | 83,780,171              | 46,079,094        | 5,590,956,257      | 1,636,189,107     | 2.7903                         | 29.26%                                                          |
| 2017                               | 2016        | 5,033,026,000      | 1,447,855,685     | 565,160,540        | 161,601,506       | 83,899,584              | 46,144,771        | 5,682,086,124      | 1,655,601,962     | 2.7903                         | 29.14%                                                          |
| 2018                               | 2017        | 5,083,535,000      | 1,462,664,725     | 609,152,390        | 174,726,476       | 72,272,218              | 39,749,720        | 5,764,959,608      | 1,677,140,921     | 2.7903                         | 29.09%                                                          |
| 2019                               | 2018        | 5,085,896,000      | 1,638,277,474     | 608,890,153        | 174,652,889       | 71,503,836              | 39,327,110        | 5,766,289,989      | 1,852,257,473     | 2.7903                         | 32.12%                                                          |
| 2020                               | 2019        | 5,883,757,907      | 1,679,670,564     | 727,543,307        | 194,730,039       | 69,487,060              | 38,217,883        | 6,680,788,274      | 1,912,618,486     | 2.8903                         | 28.63%                                                          |
| 2021                               | 2020 (2)    | 5,968,029,500      | 1,703,450,615     | 795,652,036        | 238,695,721       | 80,961,689              | 44,528,929        | 6,844,643,225      | 1,986,675,265     | 2.6289                         | 29.03%                                                          |
| 2022                               | 2021        | 6,066,293,900      | 1,731,372,575     | 850,359,447        | 255,107,924       | 89,330,933              | 49,132,013        | 7,005,984,280      | 2,035,612,512     | 2.6289                         | 29.06%                                                          |
| 2023                               | 2022        | 6,178,018,300      | 1,762,083,430     | 881,520,152        | 200,485,821       | 72,272,218              | 39,749,720        | 7,131,810,670      | 2,002,318,971     | 2.6289                         | 28.08%                                                          |
| 2024                               | 2023        | 6,306,936,600      | 1,803,809,925     | 930,655,410        | 210,756,787       | 68,048,800              | 37,426,840        | 7,305,640,810      | 2,051,993,552     | 2.6289                         | 28.09%                                                          |

- (1) Anderson County Property Assessor establishes the Appraised Value for Real and Personal Property Taxes for each tax year.

State statutes provides the following % rates to be utilized in the calculation of assessed values:

Real Property: Residential and Farm at 25 percent of value.  
Commercial and Industrial at 40 percent of value.

Personal Property: 30 percent of value.

Public Utility Property are appraised by the State of Tennessee and the following rates are utilized in the calculation of assessed values:

Railroads at 40 percent of value.  
Other Public Utilities at 55 percent of value.

- (2) For these in fiscal year 2015 and 2020, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments as required by controlling statutes.

Although not reflected on this table the State of Tennessee has completed the review of real and personal property values to be utilized in fiscal year 2021 (Tax Year 2020). Commission has adopted a direct Tax rate of \$2.6289.

Table 8

**ANDERSON COUNTY, TENNESSEE**  
**Property Tax Rates - Direct and Overlapping Governments (1)**  
**Last Ten Fiscal Years**

|             |          | County Direct Rates |              |                |                  |                    |                           |                    |                        |                       |                             |                           | Overlapping Rates     |                             |                               |                                           |                     |                       |                    |                       |                            |
|-------------|----------|---------------------|--------------|----------------|------------------|--------------------|---------------------------|--------------------|------------------------|-----------------------|-----------------------------|---------------------------|-----------------------|-----------------------------|-------------------------------|-------------------------------------------|---------------------|-----------------------|--------------------|-----------------------|----------------------------|
|             |          |                     |              |                |                  |                    | General Debt Service Fund | Rural Debt Service | Education Debt Service | Capital Projects Fund | General Purpose School Fund | Educational Projects Fund | Total Direct Tax Rate | Total Direct Inside Clinton | Total Direct Inside Oak Ridge | Total Direct Remainder of Anderson County | (2) City of Clinton | (2) City of Oak Ridge | (2) City of Norris | (2) City of Rocky Top | (2) Town of Oliver Springs |
| Fiscal Year | Tax Year | General Fund        | Library Fund | Ambulance Fund | Solid Waste Fund | Highway Dept. Fund |                           |                    |                        |                       |                             |                           |                       |                             |                               |                                           |                     |                       |                    |                       |                            |
| 2015        | (3) 2014 | \$ 0.6900           | \$ 0.0262    | \$ 0.0000      | \$ 0.0619        | \$ 0.0275          | \$ 0.1000                 | \$ 0.0290          | \$ 0.1530              | \$ 0.0014             | 1.4400                      | \$ 0.0000                 | \$ 2.5290             | \$ 2.5000                   | 2.3470                        | \$ 2.5290                                 | \$ 0.7600           | \$ 2.3900             | \$ 1.5500          | \$ 1.6000             | \$ 1.0200                  |
| 2016        | 2015     | 0.7373              | 0.0282       | 0.0000         | 0.0658           | 0.0448             | 0.1063                    | 0.0314             | 0.1644                 | 0.0016                | 1.6105                      | 0.0000                    | 2.7903                | 2.7589                      | 2.5945                        | 2.7903                                    | 0.9400              | 2.5200                | 1.6709             | 2.0000                | 1.3200                     |
| 2017        | 2016     | 0.7247              | 0.0282       | 0.0000         | 0.0658           | 0.0291             | 0.1063                    | 0.0314             | 0.1644                 | 0.0019                | 1.6105                      | 0.0280                    | 2.7903                | 2.7589                      | 2.5945                        | 2.7903                                    | 0.9400              | 2.5200                | 1.6709             | 2.0000                | 1.3200                     |
| 2018        | 2017     | 0.7527              | 0.0282       | 0.0000         | 0.0658           | 0.0291             | 0.1063                    | 0.0314             | 0.1644                 | 0.0019                | 1.6105                      | 0.0000                    | 2.7903                | 2.7589                      | 2.5945                        | 2.7903                                    | 0.9400              | 2.5200                | 1.6709             | 2.0000                | 1.3200                     |
| 2019        | (4) 2018 | 0.7520              | 0.0283       | 0.0174         | 0.0669           | 0.0317             | 0.0000                    | 0.0314             | 0.1644                 | 0.0877                | 1.6105                      | 0.0000                    | 2.7903                | 2.7589                      | 2.5945                        | 2.7903                                    | 0.9400              | 2.5400                | 1.6709             | 2.0000                | 1.3210                     |
| 2020        | 2019     | 0.7827              | 0.0282       | 0.0150         | 0.0667           | 0.0291             | 0.1054                    | 0.0314             | 0.1644                 | 0.0069                | 1.6105                      | 0.0500                    | 2.8903                | 2.8589                      | 2.6945                        | 2.8903                                    | 0.9400              | 2.5600                | 1.7800             | 2.0000                | 1.3200                     |
| 2021        | (5) 2020 | 0.7148              | 0.0258       | 0.0137         | 0.0609           | 0.0266             | 0.0915                    | 0.0273             | 0.1456                 | 0.0063                | 1.4708                      | 0.0456                    | 2.6289                | 2.6016                      | 2.4560                        | 2.6289                                    | 0.8646              | 2.3136                | 1.5439             | 2.0000                | 1.1394                     |
| 2022        | 2021     | 0.6823              | 0.0258       | 0.0212         | 0.0609           | 0.0266             | 0.0915                    | 0.0273             | 0.1456                 | 0.0313                | 1.4708                      | 0.0456                    | 2.6289                | 2.6016                      | 2.4560                        | 2.6289                                    | 0.8646              | 2.3136                | 1.5439             | 2.0000                | 1.1358                     |
| 2023        | 2022     | 0.6823              | 0.0258       | 0.0212         | 0.0709           | 0.0266             | 0.0915                    | 0.0273             | 0.1456                 | 0.0213                | 1.4708                      | 0.0456                    | 2.6289                | 2.6016                      | 2.4560                        | 2.6289                                    | 0.8646              | 2.3136                | 1.5439             | 2.0000                | 1.1358                     |
| 2024        | 2023     | 0.6823              | 0.0258       | 0.0212         | 0.0709           | 0.0266             | 0.0915                    | 0.0273             | 0.1456                 | 0.0213                | 1.4708                      | 0.0456                    | 2.6289                | 2.6016                      | 2.4560                        | 2.6289                                    | 0.8646              | 2.3136                | 1.5439             | 2.0000                | 1.1358                     |

(1) Tax rates are in dollars per \$100 of assessed value.

(2) City residents pay county taxes in addition to city taxes.

(3) The Capital Project Fund was added to the property tax distribution in 2015 to help fund Capital Projects.

(4) County Commission had strived to maintain a consistent Total Direct Tax Rate of \$2.7903. However County Commission utilized the 2017 tax rate of \$1.063 allocated to the General Debt Service Fund to provide additional funding for other funds including the Ambulance Service, Highway, and the Capital Projects Funds.

(5) In fiscal years 2015 and 2020, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments.

Table 9

**ANDERSON COUNTY, TENNESSEE**  
**Principal Property Taxpayers (1)**  
**Current Fiscal Year and Nine Years Ago**

| Taxpayer                                  | 2024                   |      |                                                | 2015                   |      |                                                |
|-------------------------------------------|------------------------|------|------------------------------------------------|------------------------|------|------------------------------------------------|
|                                           | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value (2) | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value (3) |
| Aisin Automotive                          | \$ 48,248,108          | 1    | 2.52%                                          |                        |      |                                                |
| Oak Ridge Project LLC                     |                        |      |                                                |                        |      |                                                |
| C/O LawlerWood Y-12 (4)                   | 36,320,839             | 2    | 1.90%                                          | \$ 36,615,688          | 1    | 2.28%                                          |
| SL Corp/SAMLIP (5)                        | 35,780,124             | 3    | 1.87%                                          | 21,663,512             | 2    | 1.35%                                          |
| General Motors LLC (6)                    | 18,097,907             | 4    | 0.95%                                          | -                      |      | 0.00%                                          |
| Magna International                       | 17,638,100             | 5    | 0.92%                                          | 14,116,013             | 3    | 0.88%                                          |
| Summit Properties/Hollingsworth           | 15,471,841             | 6    | 0.81%                                          | 11,995,200             | 4    | 0.75%                                          |
| TN Oak Ridge Rutgers, LLC (7)             | 11,596,080             | 7    | 0.61%                                          |                        |      | 0.00%                                          |
| Methodist Medical Center                  | 10,064,280             | 8    | 0.53%                                          | 10,865,960             | 5    | 0.68%                                          |
| R&R Properties/Richard Chinn              | 9,384,085              | 9    | 0.49%                                          |                        |      |                                                |
| 3M Company                                | 6,082,259              | 10   | 0.32%                                          |                        |      |                                                |
| Bell South (11)                           |                        |      |                                                | 9,817,050              | 6    | 0.61%                                          |
| CTP Transportation/The Carlstar Group (8) | -                      |      |                                                | 9,516,584              | 7    | 0.59%                                          |
| Wal Mart (9)                              | -                      |      |                                                | 9,158,104              | 8    | 0.57%                                          |
| Norfolk Southern                          | -                      |      |                                                | 8,218,571              | 9    | 0.51%                                          |
| Food Lion (10)                            | -                      |      |                                                | 8,042,248              | 10   | 0.50%                                          |
| Totals (5)                                | <u>\$ 208,683,623</u>  |      | <u>8.39%</u>                                   | <u>\$ 140,008,930</u>  |      | <u>8.71%</u>                                   |

(1) Taken from the records of the Anderson County Trustee's Office.

(2) Total taxable value including real, personal, and public utility property for tax year 2023 (fiscal year 2024) is \$2,039,663,339.

(3) Total taxable value including real, personal, and public utility property for tax year 2014 (fiscal year 2015) is \$1,628,568,643.

(4) Item identified as Oak Ridge Project, LLC C/O Lawwer Wood Y-12 for 2020 had previously been referred to as just Oak Ridge Project, LLC.

(5) SL Corp/SAMLIP first appeared in the top ten during the 2013 year.

(6) General Motors LLC first appeared in the top ten during the 2016 year.

(7) TN Oak Ridge Rutgers, LLC first appeared in the top ten during the 2019 year.

(8) CTP Transportation/The Carlstar Group (also previously identified as Carlisle Tire, Inc) first appeared in the top ten during the 2012 year.

(9) Wal Mart was last included in the top ten for the 2018 year.

(10) Food Lion closed and was not included in taxable assessed value beyond tax year 2016.

(11) Bell South was last included in the top ten for the 2017 year.



Table 10

**ANDERSON COUNTY, TENNESSEE**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

| Fiscal<br>Year<br>Ended<br>June 30 | Tax<br>Year | Total Tax<br>Levy for<br>Fiscal Year (1) | Collected within the<br>Fiscal Year of the Levy |                    | Activity in<br>Subsequent<br>Years (2) | Total Collections to Date |                    | Uncollected Taxes to Date |                    |
|------------------------------------|-------------|------------------------------------------|-------------------------------------------------|--------------------|----------------------------------------|---------------------------|--------------------|---------------------------|--------------------|
|                                    |             |                                          | Amount (1)                                      | Percentage of Levy |                                        | Amount                    | Percentage of Levy | Amount                    | Percentage of Levy |
| 2015                               | 2014        | \$ 40,044,880                            | \$ 37,953,500                                   | 94.78%             | \$ 1,940,077                           | \$ 39,893,577             | 99.62%             | \$ 151,303                | 0.38%              |
| 2016                               | 2015        | 42,877,374 (3)                           | 40,768,406                                      | 95.08%             | 1,850,547                              | 42,618,953                | 99.40%             | 258,421                   | 0.60%              |
| 2017                               | 2016        | 44,203,194                               | 41,919,681                                      | 94.83%             | 2,051,134                              | 43,970,815                | 99.47%             | 232,379                   | 0.53%              |
| 2018                               | 2017        | 44,517,403                               | 42,113,903                                      | 94.60%             | 2,232,436                              | 44,346,339                | 99.62%             | 171,064                   | 0.38%              |
| 2019                               | 2018        | 45,375,560 (4)                           | 42,314,423                                      | 93.25%             | 2,964,470                              | 45,278,893                | 99.79%             | 96,667                    | 0.21%              |
| 2020                               | 2019        | 48,091,880 (5)                           | 45,879,445                                      | 95.40%             | 2,037,114                              | 47,916,559                | 99.64%             | 175,321                   | 0.36%              |
| 2021                               | 2020        | 50,869,848                               | 47,902,030                                      | 94.17%             | 2,788,579                              | 50,690,609                | 99.65%             | 179,239                   | 0.35%              |
| 2022                               | 2021        | 52,113,017                               | 50,160,401                                      | 96.25%             | 1,677,312                              | 51,837,713                | 99.47%             | 275,304                   | 0.53%              |
| 2023                               | 2022        | 51,126,107                               | 49,133,476                                      | 96.10%             | 1,381,942                              | 50,515,418                | 98.81%             | 610,689                   | 1.19%              |
| 2024                               | 2023        | 52,435,133                               | 50,373,340                                      | 96.07%             | -                                      | 50,373,340                | 96.07%             | 2,061,793                 | 3.93%              |

(1) Amounts consist of Real and Personal Taxes, Pick Up Taxes, Public Utility Taxes and corrections made before June 30th of the fiscal year.

(2) Activity in subsequent years include two items:

Activity include amounts collected and additional corrections by the Trustee prior to submitting the uncollected taxes to the Clerk and Master.

Also included are collections and corrections made in the Clerk & Master's office that relate to each individual tax levy prior to June 30, 2021.

(3) Increases in the total direct tax rates from the prior rates was the primary causes of the tax levy increases for these years. See Table 8.

(4) Increase in the assessed value from prior year was the primary causes of the tax levy increase for this year as Total Direct Tax Rate was \$2.7903 for both years. See Tables 7 and 8.

(5) Increase in the total tax levy from prior year was the result of additional assessed value and an increase of \$.10 in the direct tax rate. See table 7 and table 8.

Table 11

**ANDERSON COUNTY, TENNESSEE**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

| Fiscal<br>Year | Governmental Activities        |                                   |                                       |                    |                            |            | Business-type<br>Activities         |                            |                                |                                         |                           |
|----------------|--------------------------------|-----------------------------------|---------------------------------------|--------------------|----------------------------|------------|-------------------------------------|----------------------------|--------------------------------|-----------------------------------------|---------------------------|
|                | General<br>Obligation<br>Bonds | Unamortized<br>Premium on<br>Debt | Net<br>General<br>Obligation<br>Bonds | Other<br>Loans (1) | Capital<br>Outlay<br>Notes | Leases     | Total<br>Governmental<br>Activities | Capital<br>Outlay<br>Notes | Total<br>Primary<br>Government | Percentage<br>of Personal<br>Income (3) | Debt<br>Per<br>Capita (3) |
| 2015           | \$ 43,850,000                  | \$ 727,386                        | \$ 44,577,386                         | \$ 12,013,043      | \$ 638,009                 | \$ 928,079 | \$ 58,156,517                       | \$ 223,225                 | \$ 58,379,742                  | 1.98%                                   | \$ 774                    |
| 2016           | 41,865,000                     | 654,317                           | 42,519,317                            | 11,350,279         | 1,682,802                  | 754,664    | 56,307,062                          | 194,000                    | 56,501,062                     | 1.73%                                   | 749                       |
| 2017           | 40,500,000                     | 584,387                           | 41,084,387                            | 10,663,455         | 2,630,562                  | 570,168    | 54,948,572                          | 163,000 (2)                | 55,111,572                     | 1.89%                                   | 724                       |
| 2018           | 37,150,000                     | 1,710,545                         | 38,860,545                            | 9,933,019          | 2,166,322                  | 373,426    | 51,333,312                          | 0                          | 51,333,312                     | 1.72%                                   | 671                       |
| 2019           | 46,070,000                     | 2,069,946                         | 48,139,946                            | 9,123,000          | 1,527,082                  | 163,134    | 58,953,162                          | 0                          | 58,953,162                     | 1.89%                                   | 768                       |
| 2020           | 48,155,000                     | 5,114,448                         | 53,269,448                            | 8,394,000          | 1,303,842                  | 29,879     | 62,997,169                          | 0                          | 62,997,169                     | 1.96%                                   | 818                       |
| 2021           | 45,525,000                     | 4,666,767                         | 50,191,767                            | 7,654,000          | 744,602                    | 275,415    | 58,865,784                          | 0                          | 58,865,784                     | 1.77%                                   | 763                       |
| 2022           | 42,640,000                     | 4,219,086                         | 46,859,086                            | 6,445,000          | 2,952                      | 175,983    | 53,483,021                          | 0                          | 53,483,021                     | 1.49%                                   | 689                       |
| 2023           | 39,575,000                     | 3,771,405                         | 43,346,405                            | 6,020,000          | -                          | 62,465     | 49,428,870                          | 0                          | 49,428,870                     | 1.25%                                   | 626                       |
| 2024           | 36,345,000                     | 3,323,724                         | 39,668,724                            | 5,595,000          | -                          | 174,753    | 45,438,477                          | 0                          | 45,438,477                     | 1.12%                                   | 566                       |

(1) Includes long-term loans payable financed by PBA loan agreements and USDA loan agreements for Briceville Library (which was retired during fiscal year 2019).

(2) The Ambulance Service was treated as an Enterprise Fund before being transferred to a Special Revenue Fund effective at the start of the 2018 fiscal year.

(3) See Table 16 (Demographic and Economical Statistics) for personal income and population data.

Table 12

**ANDERSON COUNTY, TENNESSEE**  
**Ratios of General Bonded Debt Outstanding (1)**  
**Last Ten Fiscal Years**

| <b>Fiscal Year</b> | <b>Estimated<br/>Population (2)</b> | <b>Assessed<br/>Property<br/>Value</b> | <b>Net<br/>General<br/>Obligation<br/>Bonds (3)</b> | <b>Less: Net Position<br/>Restricted For<br/>Debt Service</b> | <b>Net<br/>Bonded<br/>Debt (4)</b> | <b>Ratio of Net<br/>Bonded Debt<br/>to Assessed Value</b> | <b>Net Bonded<br/>Debt<br/>Per Capita</b> |
|--------------------|-------------------------------------|----------------------------------------|-----------------------------------------------------|---------------------------------------------------------------|------------------------------------|-----------------------------------------------------------|-------------------------------------------|
| 2015               | 75,411                              | \$ 1,648,263,620                       | \$ 44,577,386                                       | \$ 2,700,050                                                  | \$ 41,877,336                      | 2.54%                                                     | \$ 555                                    |
| 2016               | 75,411                              | 1,636,189,107                          | 42,519,317                                          | 2,839,152                                                     | 39,680,165                         | 2.43%                                                     | 526                                       |
| 2017               | 75,936                              | 1,655,601,962                          | 41,084,387                                          | 3,001,213                                                     | 38,083,174                         | 2.30%                                                     | 502                                       |
| 2018               | 76,257                              | 1,677,140,921                          | 38,860,545                                          | 3,044,885                                                     | 35,815,660                         | 2.14%                                                     | 470                                       |
| 2019               | 76,482                              | 1,852,257,473                          | 48,139,946                                          | 1,305,439                                                     | 46,834,507                         | 2.53%                                                     | 612                                       |
| 2020               | 76,978                              | 1,912,618,486                          | 53,269,448                                          | 1,482,116                                                     | 51,787,332                         | 2.71%                                                     | 673                                       |
| 2021               | 77,123                              | 1,986,675,265                          | 50,191,767                                          | 1,319,281                                                     | 48,872,486                         | 2.46%                                                     | 634                                       |
| 2022               | 77,576                              | 2,035,612,512                          | 46,859,086                                          | 40,363                                                        | 46,818,723                         | 2.30%                                                     | 604                                       |
| 2023               | 78,913                              | 2,002,318,971                          | 43,346,405                                          | 171,607                                                       | 43,174,798                         | 2.16%                                                     | 547                                       |
| 2024               | 80,234                              | 2,051,993,552                          | 39,668,724                                          | 317,403                                                       | 39,351,321                         | 1.92%                                                     | 490                                       |

(1) Includes long-term loans payable financed by PBA loan agreements as these instruments are in substance the same as bonded debt and also are primarily funded by local property taxes.

(2) Estimated Population is taken from Table 16.

(3) See Table 11 for the effects of Deferred Amounts on Refunds and Unamortized Premiums on Debt, which is included in these amounts.

(4) Net Bonded Debt is the effect of only the Bonded Debt for the county less net position restricted for debt service.

Table 13

**ANDERSON COUNTY, TENNESSEE**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2024**

|                                                                                                               | <b>Total</b>                     |
|---------------------------------------------------------------------------------------------------------------|----------------------------------|
| Direct General Bonded Debt, Loans, Notes,<br>and Leases Payable:                                              |                                  |
| Anderson County (Amount from Table 11 Debt Ratios)                                                            | \$ 45,438,477 (1)                |
| Overlapping General Bonded Debt:                                                                              |                                  |
| City of Oak Ridge                                                                                             | 81,877,606 (2)                   |
| City of Clinton                                                                                               | 2,140,931 (2)                    |
| City of Rocky Top                                                                                             | 447,742 (2)                      |
| Total Overlapping General Bonded Debt                                                                         | <u>\$ 84,466,279</u>             |
| <br>TOTAL DIRECT GENERAL BONDED DEBT, LOANS, NOTES, AND LEASES<br>PAYABLE AND OVERLAPPING GENERAL BONDED DEBT | <br><u><u>\$ 129,904,756</u></u> |

Method used to calculate overlapping debt:

- (1) Information on the county's General Bonded Debt, Loans, and Leases Payable is taken from information on Table 11 including: General Obligation Bonds, Unamortized Premiums, Other Loans, and Leases.
- (2) The overlapping General Bonded Debt is obtained from each individual city in Anderson County. Their totals are then added to the county's Total Direct General Bonded Debt, Loans, Notes, Loans and Leases Payables - net to obtain Total Direct General Bonded Debt and Loans Payable and Overlapping General Bonded Debt.

Table 14

**ANDERSON COUNTY, TENNESSEE**  
**Legal Debt Margin Information**  
**June 30, 2024**

Not Applicable to Anderson County, Tennessee

NOTE: Section 9-21-103 of the laws of the State of Tennessee provides that bonds or notes may be issued without regard to any limit on indebtedness for Tennessee counties.

**ANDERSON COUNTY, TENNESSEE**  
**Pledged Revenue Coverage**  
**June 30, 2024**

Not Applicable to Anderson County, Tennessee

NOTE: All debt obligation were based on Anderson County's ability to establish ad valorum tax in amounts necessary to cover all future debt service requirements.

Table 16

**ANDERSON COUNTY, TENNESSEE**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

| <b>Fiscal Year</b> | <b>Population (1)</b> | <b>Personal<br/>Income<br/>(amounts<br/>expressed in<br/>thousands) (1)</b> | <b>Per<br/>Capita<br/>Personal<br/>Income (1)</b> | <b>Median<br/>Age (1)</b> | <b>School<br/>Attendance (2)</b> | <b>Unemployment<br/>Rate (3)</b> |
|--------------------|-----------------------|-----------------------------------------------------------------------------|---------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 2015               | 75,411                | \$ 2,952,190                                                                | \$ 39,148                                         | 42.4                      | 8,053                            | 6.4%                             |
| 2016               | 75,411                | 3,261,601                                                                   | 43,251                                            | 43.1                      | 8,022                            | 5.1%                             |
| 2017               | 75,411                | 2,913,655                                                                   | 38,637                                            | 43.2                      | 7,739                            | 4.6%                             |
| 2018               | 75,936                | 2,978,590                                                                   | 39,225                                            | 43.3                      | 7,772                            | 4.5%                             |
| 2019               | 76,257                | 3,114,870                                                                   | 40,847                                            | 43.3                      | 7,624                            | 4.4%                             |
| 2020               | 76,978                | 3,221,760                                                                   | 41,853                                            | 43.3                      | 7,559                            | 5.0%                             |
| 2021               | 77,123                | 3,319,760                                                                   | 43,045                                            | 43.3                      | 7,357                            | 5.4%                             |
| 2022               | 77,576                | 3,585,951                                                                   | 46,225                                            | 43.1                      | 7,409                            | 3.2%                             |
| 2023               | 78,913                | 3,948,724                                                                   | 50,039                                            | 42.8                      | 7,391                            | 3.9%                             |
| 2024               | 80,234                | 4,058,974                                                                   | 50,589                                            | 42.1                      | 7,353                            | 2.7%                             |

## Data Sources:

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

Table 17

**ANDERSON COUNTY, TENNESSEE**  
**Principal Employers**  
**Current Year and Nine Years Ago**

| <b>Employer</b>                      | <b>2024</b>      |             |                                                    | <b>2015</b>      |             |                                                    |
|--------------------------------------|------------------|-------------|----------------------------------------------------|------------------|-------------|----------------------------------------------------|
|                                      | <b>Employees</b> | <b>Rank</b> | <b>Percentage<br/>of County<br/>Work Force (1)</b> | <b>Employees</b> | <b>Rank</b> | <b>Percentage<br/>of County<br/>Work Force (2)</b> |
| Y12 National Security Complex        | 7,800            | 1           | 21.55%                                             | 5,000            | 1           | 13.48%                                             |
| UT Battelle(Oak Ridge National Labs) | 5,922            | 2           | 16.36%                                             | 4,500            | 2           | 12.13%                                             |
| UCOR (Bechtel Jacobs)                | 2,122            | 3           | 5.86%                                              | 1,337            | 5           | 3.60%                                              |
| Anderson County Government           | 1,557            | 4           | 4.30%                                              | 1,716            | 3           | 4.63%                                              |
| Eagle Bend Mfg .                     | 1,244            | 5           | 3.44%                                              |                  |             | 0.00%                                              |
| Methodist Medical Center             | 1,000            | 6           | 2.76%                                              | 1,350            | 4           | 3.64%                                              |
| SL Tennessee                         | 913              | 7           | 2.52%                                              |                  |             | 0.00%                                              |
| SiTel                                | 855              | 8           | 2.36%                                              | 600              | 9           | 1.62%                                              |
| Oak Ridge Associated Universities    | 833              | 9           | 2.30%                                              | 1,000            | 7           | 2.70%                                              |
| Aisin Automotive                     | 828              | 10          | 2.29%                                              |                  |             | 0.00%                                              |
| SAIC                                 |                  |             | -                                                  | 1,000            | 6           | 2.70%                                              |
| Energy Solutions                     |                  |             | -                                                  | 620              | 8           | 1.67%                                              |
| City of Oak Ridge                    |                  |             | -                                                  | 450              | 10          | 1.21%                                              |
| <b>Total</b>                         | <b>23,074</b>    |             | <b>63.75%</b>                                      | <b>17,573</b>    |             | <b>47.37%</b>                                      |

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

(1) The total County Work Force for 2024 = 36,155

(2) The total County Work Force for 2015 = 34,520



Table 18

**ANDERSON COUNTY, TENNESSEE**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years**

| <b>Function</b>                             | <b>2015</b>  | <b>2016</b>  | <b>2017</b>  | <b>2018</b>  | <b>2019</b>  | <b>2020</b>  | <b>2021</b>  | <b>2022</b>  | <b>2023</b>  | <b>2024</b>  |
|---------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Government                          | 50.0         | 39.0         | 35.0         | 32.0         | 33.0         | 39.0         | 42.0         | 44.0         | 49.0         | 52.0         |
| Finance                                     | 46.0         | 44.0         | 46.0         | 45.0         | 45.0         | 50.0         | 46.0         | 50.0         | 49.0         | 52.0         |
| Administration of Justice                   | 46.0         | 42.0         | 45.0         | 48.0         | 46.0         | 45.0         | 49.0         | 48.0         | 50.0         | 51.0         |
| Public Safety                               | 167.0        | 172.0        | 173.0        | 178.0        | 181.0        | 189.0        | 183.0        | 175.0        | 174.0        | 179.0        |
| Public Health and Welfare                   | 91.0         | 77.0         | 75.0         | 74.0         | 74.0         | 43.0         | 81.0         | 87.0         | 89.0         | 93.0         |
| Social, Cultural, and Recreational Services | 7.0          | 8.0          | 10.0         | 9.0          | 10.0         | 11.0         | 11.0         | 11.0         | 11.0         | 12.0         |
| Agriculture and Natural Resources           | 2.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Other Operations                            | 6.0          | 5.0          | 5.0          | 4.0          | 3.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| Solid Waste                                 | 3.0          | 3.0          | 3.0          | 3.0          | 4.0          | 3.0          | 4.0          | 4.0          | 3.0          | 3.0          |
| Highways                                    | 26.0         | 25.0         | 25.0         | 28.0         | 25.0         | 27.0         | 28.0         | 25.0         | 25.0         | 24.0         |
| TOTAL                                       | <u>444.0</u> | <u>416.0</u> | <u>418.0</u> | <u>422.0</u> | <u>422.0</u> | <u>412.0</u> | <u>449.0</u> | <u>449.0</u> | <u>455.0</u> | <u>471.0</u> |

Table 19

**ANDERSON COUNTY, TENNESSEE**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

| <b>Function:</b>          | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Register of Deeds         |             |             |             |             |             |             |             |             |             |             |
| Documents Filed           | 10,157      | 10,881      | 11,096      | 11,197      | 11,265      | 12,504      | 14,724      | 15,505      | 11,252      | 10,225      |
| Chancery Court            |             |             |             |             |             |             |             |             |             |             |
| Cases Filed               | 1,753       | 1,617       | 1,919       | 1,861       | 1,701       | 1,820       | 1,775       | 2,076       | 1,761       | 1,797       |
| Case Dispositions         | 1,629       | 2,292       | 1,805       | 1,656       | 1,639       | 1,937       | 1,589       | 2,103       | 1,638       | 1,722       |
| General Sessions Court I  |             |             |             |             |             |             |             |             |             |             |
| Civil Cases Filed         | 1,761       | 1,531       | 1,761       | 1,607       | 1,612       | 815         | 1,169       | 1,029       | 1,085       | 1,153       |
| Criminal Cases Files      | 5,524       | 5,883       | 7,054       | 6,183       | 4,351       | 4,890       | 2,385       | 3,671       | 2,109       | 3,479       |
| General Sessions Court II |             |             |             |             |             |             |             |             |             |             |
| Civil Cases Filed         | 772         | 984         | 1,062       | 1,150       | 1,835       | 1,203       | 1,303       | 1,169       | 1,284       | 1,509       |
| Criminal Cases Files      | 3,982       | 4,014       | 4,550       | 4,728       | 3,638       | 3,019       | 3,705       | 3,747       | 3,190       | 2,991       |
| Circuit Court             |             |             |             |             |             |             |             |             |             |             |
| Cases Filed               | 271         | 273         | 225         | 179         | 183         | 152         | 149         | 168         | 144         | 155         |
| Case Dispositions         | 255         | 270         | 301         | 220         | 181         | 178         | 145         | 162         | 149         | 173         |
| Criminal Court            |             |             |             |             |             |             |             |             |             |             |
| Cases Filed               | 761         | 1,124       | 1,049       | 1,188       | 1,052       | 946         | 1,162       | 1,051       | 1,157       | 1,651       |
| Case Dispositions         | 947         | 1,434       | 1,177       | 955         | 1,129       | 876         | 1,218       | 1,065       | 1,088       | 1,851       |
| Sheriff's Department      |             |             |             |             |             |             |             |             |             |             |
| Physical Arrests          | 2,165       | 2,027       | 2,315       | 2,221       | 2,454       | 2,220       | 3,896       | 3,691       | 3,659       | 3,411       |
| Traffic Violations        | 528         | 441         | 596         | 688         | 383         | 592         | 1,030       | 495         | 531         | 543         |
| Back-Up Units Required    | 7,819       | 8,811       | 9,248       | 8,209       | 10,174      | 14,135      | 12,213      | 12,531      | 11,566      | 11,761      |
| Emergency Dispatch        |             |             |             |             |             |             |             |             |             |             |
| Calls for Service         |             |             |             |             |             |             |             |             |             |             |
| Sherriff                  | 24,845      | 26,322      | 28,699      | 28,521      | 54,353      | 47,703      | 27,424      | 23,274      | 26,300      | 29,535      |
| Ambulance                 | 29,774      | 29,831      | 25,975      | 21,743      | 17,800      | 16,405      | 17,384      | 18,424      | 22,269      | 26,582      |
| Fire and Rescue Calls     | 7,495       | 4,894       | 4,706       | 4,894       | 4,548       | 3,954       | 1,737       | 6,552       | 20,907      | 3,335       |
| Ambulance Service         |             |             |             |             |             |             |             |             |             |             |
| Transports (1)            | 16,250      | 17,243      | 17,157      | 15,030      | 14,139      | 16,707      | 13,593      | 14,457      | 14,843      | 1,480       |
| Highway Department        |             |             |             |             |             |             |             |             |             |             |
| Road Resurfacing (miles)  | 8.2         | 3.1         | 19.5        | 16.6        | 12.48       | 19.5        | 9.4         | 34.2        | 42.6        | 58.5        |

Sources: Various respective government departments.

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

Table 20

**ANDERSON COUNTY, TENNESSEE**  
**Capital Assets Statistics by Function**  
**Last Ten Fiscal Years**

| Function                           | Fiscal Year Ending |      |      |      |      |      |      |      |      |      |
|------------------------------------|--------------------|------|------|------|------|------|------|------|------|------|
|                                    | 2015               | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| General Government                 |                    |      |      |      |      |      |      |      |      |      |
| Buildings                          | 5                  | 5    | 6    | 6    | 6    | 5    | 5    | 5    | 5    | 5    |
| Vehicles                           | 10                 | 10   | 7    | 7    | 7    | 7    | 8    | 8    | 9    | 11   |
| Finance                            |                    |      |      |      |      |      |      |      |      |      |
| Vehicles                           | 0                  | 4    | 4    | 4    | 5    | 4    | 4    | 4    | 5    | 3    |
| Administration of Justice          |                    |      |      |      |      |      |      |      |      |      |
| Buildings                          | 0                  | 0    | 0    | 0    | 1    | 1    | 1    | 1    | 1    | 1    |
| Vehicles                           | 1                  | 1    | 1    | 1    | 3    | 3    | 4    | 4    | 4    | 1    |
| Public Safety                      |                    |      |      |      |      |      |      |      |      |      |
| Buildings                          | 6                  | 6    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| Vehicles                           | 112                | 113  | 113  | 113  | 133  | 135  | 139  | 139  | 126  | 137  |
| Haz-mat Vehicle                    | 1                  | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| Mine Resistance Vehicle            | 0                  | 0    | 0    | 0    | 0    | 1    | 1    | 1    | 1    | 1    |
| Public Health and Welfare          |                    |      |      |      |      |      |      |      |      |      |
| Buildings                          | 4                  | 4    | 7    | 8    | 10   | 10   | 10   | 10   | 10   | 10   |
| Ambulances                         | 21                 | 19   | 19   | 19   | 19   | 19   | 19   | 19   | 21   | 20   |
| Vehicles                           | 10                 | 9    | 8    | 8    | 8    | 8    | 8    | 8    | 13   | 17   |
| Social, Cultural, and Recreational |                    |      |      |      |      |      |      |      |      |      |
| Buildings                          | 2                  | 2    | 2    | 4    | 4    | 4    | 4    | 4    | 4    | 3    |
| Parks                              | 7                  | 7    | 7    | 7    | 7    | 7    | 7    | 7    | 7    | 7    |
| Vehicles                           | 0                  | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 3    |
| Highway (1)                        |                    |      |      |      |      |      |      |      |      |      |
| Buildings                          | 1                  | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| Bridges                            | 69                 | 69   | 69   | 69   | 69   | 69   | 69   | 69   | 69   | 69   |
| Roads (miles)                      | 507                | 507  | 509  | 509  | 509  | 509  | 510  | 510  | 511  | 511  |

In Highway Function, vehicles are considered as equipment which are not reflected on this table.

Sources: Various government departments.

## SINGLE AUDIT SECTION



JASON E. MUMPOWER  
*Comptroller*

**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***

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated November 4, 2024. Our report includes a reference to other auditors who audited the financial statements of the discretely presented Anderson County Emergency Communications District and the Internal School Fund of the discretely presented Anderson County School Department, as described in our report on Anderson County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

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

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

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

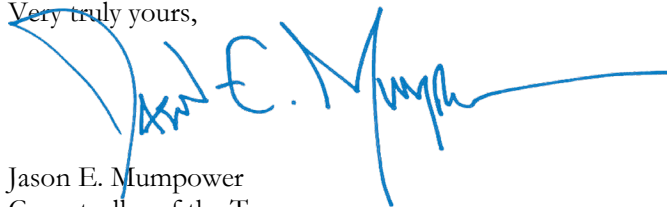
## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anderson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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: 2024-001.

### Purpose of this Report

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

Very truly yours,



Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee

November 4, 2024

JEM/gc



JASON E. MUMPOWER  
*Comptroller*

**Independent 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 the Uniform Guidance**

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

To the County Mayor and Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Anderson County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anderson County's major federal programs for the year ended June 30, 2024. Anderson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Anderson County complied, in all material respects, with the 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, 2024.

***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; the standards applicable to financial audits contained in *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Anderson County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Anderson County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Anderson County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Anderson County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *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 noncompliance resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Anderson County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Anderson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Anderson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Anderson County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

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



than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

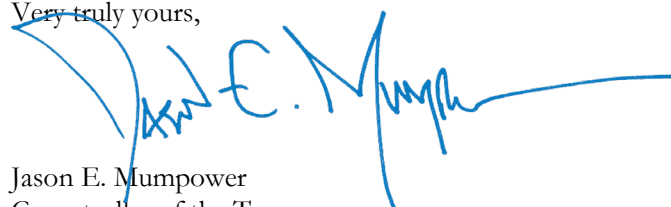
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements. We issued our report thereon dated November 4, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee

November 4, 2024

JEM/gc

**ANDERSON COUNTY, TENNESSEE, AND THE ANDERSON COUNTY SCHOOL DEPARTMENT**  
**Schedule of Expenditures of Federal Awards and State Grants (1) (2) (8)**  
**For the Year-Ended June 30, 2024**

| Federal/Pass-through Agency/State<br>Grantor Program Title                  | Assistance<br>Listing<br>Number | Passed-through<br>Entity Identifying<br>Number | Amount<br>Passed-through<br>to Subrecipients | Expenditures        |
|-----------------------------------------------------------------------------|---------------------------------|------------------------------------------------|----------------------------------------------|---------------------|
| U.S. Department of Agriculture:                                             |                                 |                                                |                                              |                     |
| Passed-through State Department of Agriculture:                             |                                 |                                                |                                              |                     |
| Child Nutrition Cluster: (4)                                                |                                 |                                                |                                              |                     |
| National School Lunch Program(Commodities - Noncash Assistance)             | 10.555                          | N/A                                            | \$ 0                                         | \$ 264,578 (5)      |
| National School Lunch Program(Commodities - Cash Assistance)                | 10.555                          | N/A                                            | 0                                            | 3,170 (5)           |
| Passed-through State Department of Education:                               |                                 |                                                |                                              |                     |
| Child Nutrition Cluster: (4)                                                |                                 |                                                |                                              |                     |
| School Breakfast Program                                                    | 10.553                          | N/A                                            | 0                                            | 1,253,659           |
| National School Lunch Program                                               | 10.555                          | N/A                                            | 0                                            | 2,612,804 (5)       |
| National School Lunch Program - Supply Chain Assistance Grant               | 10.555                          | N/A                                            | 0                                            | 149,903 (5)         |
| Child Nutrition Discretionary Grants Limited Availability                   | 10.579                          | N/A                                            | 0                                            | 30,000              |
| COVID 19 - Pandemic EBT Administrative Costs                                | 10.649                          | N/A                                            | 0                                            | 3,256               |
| Passed-through State Department of Health:                                  |                                 |                                                |                                              |                     |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557                          | GG-24-80571-01                                 | 0                                            | 56,348              |
| Passed-through State Department of Human Services:                          |                                 |                                                |                                              |                     |
| Child and Adult Care Food Program                                           | 10.558                          | N/A                                            | 0                                            | 158,441             |
| Total U.S. Department of Agriculture                                        |                                 |                                                |                                              | <u>\$ 4,532,159</u> |
| U.S. Department of Justice:                                                 |                                 |                                                |                                              |                     |
| Passed-through State Department of Finance and Administration:              |                                 |                                                |                                              |                     |
| Crime Victim Assistance                                                     | 16.575                          | (3)                                            | 0                                            | \$ 304,797          |
| Violence Against Women Formula Grants                                       | 16.588                          | (3)                                            | 0                                            | 46,720              |
| Total U.S. Department of Justice                                            |                                 |                                                |                                              | <u>\$ 351,517</u>   |
| U.S. Department of Transportation:                                          |                                 |                                                |                                              |                     |
| Passed-through State Department of Transportation:                          |                                 |                                                |                                              |                     |
| Highway Safety Cluster: (4)                                                 |                                 |                                                |                                              |                     |
| State and Community Highway Safety                                          | 20.600                          | (6)                                            | 0                                            | <u>\$ 17,293</u>    |
| Total U.S. Department of Transportation                                     |                                 |                                                |                                              | <u>\$ 17,293</u>    |
| U.S. Department of the Treasury:                                            |                                 |                                                |                                              |                     |
| Passed-through State Department of Tourist Development:                     |                                 |                                                |                                              |                     |
| COVID 19 - Coronavirus State and Local Fiscal Recovery Funds                | 21.027                          | (3)                                            | 0                                            | \$ 84,401 (5)       |
| Passed-through State Department of Environment and Conservation:            |                                 |                                                |                                              |                     |
| COVID 19 - Coronavirus State and Local Fiscal Recovery Funds                | 21.027                          | (3)                                            | 679,895                                      | 679,895 (5) (9)     |
| Direct Program:                                                             |                                 |                                                |                                              |                     |
| COVID 19 - Coronavirus State and Local Fiscal Recovery Funds                | 21.027                          | N/A                                            | 67,990                                       | 5,464,502 (5) (9)   |
| Passed-through State Department of Education:                               |                                 |                                                |                                              |                     |
| COVID 19 - Coronavirus State and Local Fiscal Recovery Funds                | 21.027                          | N/A                                            | 0                                            | 49,146 (5)          |
| Total U.S. Department of the Treasury                                       |                                 |                                                |                                              | <u>\$ 6,277,944</u> |
| U.S. Institute of Museum and Library Services:                              |                                 |                                                |                                              |                     |
| Passed-through State Library and Archives:                                  |                                 |                                                |                                              |                     |
| Grants to States                                                            | 45.310                          | (3)                                            | 0                                            | <u>\$ 3,742</u>     |
| Total U.S. Institute of Museum and Library Services                         |                                 |                                                |                                              | <u>\$ 3,742</u>     |
| U.S. Department of Energy:                                                  |                                 |                                                |                                              |                     |
| Passed-through State Department of Military:                                |                                 |                                                |                                              |                     |
| Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency    |                                 |                                                |                                              |                     |
| Response Research, Outreach, Technical Analysis                             | 81.214                          | 34101-00223                                    | 0                                            | <u>\$ 36,093</u>    |
| Total U.S. Department of Energy                                             |                                 |                                                |                                              | <u>\$ 36,093</u>    |
| U.S. Department of Education:                                               |                                 |                                                |                                              |                     |
| Passed-through State Department of Education:                               |                                 |                                                |                                              |                     |
| Title I Grants to Local Educational Agencies                                | 84.010                          | N/A                                            | 0                                            | \$ 1,811,423        |
| Special Education Cluster: (4)                                              |                                 |                                                |                                              |                     |
| Special Education Grants to States                                          | 84.027                          | N/A                                            | 0                                            | 1,921,700 (5)       |
| COVID 19 - Special Education Grants to States(ARP)                          | 84.027                          | 84.027X                                        | 0                                            | 23,056 (5)          |
| Special Education Preschool Grants                                          | 84.173                          | N/A                                            | 0                                            | 84,831 (5)          |
| COVID 19 - Special Education Preschool Grants(ARP)                          | 84.173                          | 84.173X                                        | 0                                            | 1,048 (5)           |

(Continued)

**ANDERSON COUNTY, TENNESSEE, AND THE ANDERSON COUNTY SCHOOL DEPARTMENT**  
**Schedule of Expenditures of Federal Awards and State Grants (1) (2) (8) (Cont.)**

| Federal/Pass-through Agency/State<br>Grantor Program Title                                                                                                 | Assistance<br>Listing<br>Number | Passed-through<br>Entity Identifying<br>Number | Amount<br>Passed-through<br>to Subrecipients | Expenditures                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------------|----------------------------------------------|-----------------------------|
| U.S. Department of Education (Cont.):                                                                                                                      |                                 |                                                |                                              |                             |
| Passed Through State Department of Education (Cont.):                                                                                                      |                                 |                                                |                                              |                             |
| Career and Technical Education -- Basic Grants to States                                                                                                   | 84.048                          | N/A                                            | \$ 0                                         | \$ 185,455                  |
| Gaining Early Awareness and Readiness for Undergraduate Programs                                                                                           | 84.334                          | N/A                                            | 0                                            | 160,110                     |
| English Language Acquisition State Grants                                                                                                                  | 84.365                          | N/A                                            | 0                                            | 17,092                      |
| Supporting Effective Instruction State Grants (formerly Improving Teacher<br>Quality State Grants)                                                         | 84.367                          | N/A                                            | 0                                            | 447,128                     |
| Comprehensive Literacy Development                                                                                                                         | 84.371                          | N/A                                            | 0                                            | 101,523                     |
| Student Support and Academic Enrichment Program                                                                                                            | 84.424                          | N/A                                            | 0                                            | 53,155                      |
| COVID 19 - Education Stabilization Fund Program -- Elementary and Secondary<br>School Emergency Relief Fund (ESSER II)                                     | 84.425D                         | N/A                                            | 0                                            | 187,358 (5)                 |
| COVID 19 - Education Stabilization Fund Program -- Elementary and Secondary<br>School Emergency Relief Fund - Best for All District Grant (ESSER II)       | 84.425D                         | N/A                                            | 0                                            | 27,004 (5)                  |
| COVID 19 - Education Stabilization Fund Program -- Elementary and Secondary<br>School Emergency Relief Fund - Math Implementation Support Grant (ESSER II) | 84.425D                         | N/A                                            | 0                                            | 71,250 (5)                  |
| COVID 19 - Education Stabilization Fund Program -- Elementary and Secondary<br>School Emergency Relief Fund - TN ALL Corps (ESSER II)                      | 84.425D                         | N/A                                            | 0                                            | 222,382 (5)                 |
| COVID 19 - Education Stabilization Fund Program -- Elementary and Secondary<br>School Emergency Relief Fund (ESSER ARP)                                    | 84.425U                         | N/A                                            | 0                                            | 3,252,845 (5)               |
| COVID 19 - Education Stabilization Fund Program -- Elementary and Secondary<br>School Emergency Relief Fund - Homeless Children and Youth (ESSER ARP)      | 84.425W                         | N/A                                            | 0                                            | 44,593 (5)                  |
| Passed-through State Department of Human Services:                                                                                                         |                                 |                                                |                                              |                             |
| Rehabilitation Services Vocational Rehabilitation Grants to States                                                                                         | 84.126                          | Z-23-70501                                     | 0                                            | 144,117                     |
| Total U.S. Department of Education                                                                                                                         |                                 |                                                |                                              | <u>\$ 8,756,070</u>         |
| U.S. Election Assistance Commission:                                                                                                                       |                                 |                                                |                                              |                             |
| Passed-through State Secretary of State:                                                                                                                   |                                 |                                                |                                              |                             |
| HAVA Election Security Grants                                                                                                                              | 90.404                          | 30501-02720-01                                 | 0                                            | <u>\$ 657,554</u>           |
| Total U.S. Election Assistance Commission                                                                                                                  |                                 |                                                |                                              | <u>\$ 657,554</u>           |
| U.S. Department of Health and Human Services:                                                                                                              |                                 |                                                |                                              |                             |
| Passed-through East Tennessee Human Resource Agency:                                                                                                       |                                 |                                                |                                              |                             |
| Aging Cluster: (4)                                                                                                                                         |                                 |                                                |                                              |                             |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive<br>Services and Senior Centers                                                    | 93.044                          | 224-102                                        | 0                                            | \$ 52,015                   |
| Passed-through State Department of Health:                                                                                                                 |                                 |                                                |                                              |                             |
| COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)                                                                              | 93.323                          | Z-23-265781                                    | 0                                            | 1,384                       |
| Public Health Emergency Response: Cooperative Agreement for Emergency<br>Response: Public Health Crisis Response                                           | 93.354                          | (7)                                            | 0                                            | 28,521                      |
| Medicaid Cluster: (4)                                                                                                                                      |                                 |                                                |                                              |                             |
| Medical Assistance Program                                                                                                                                 | 93.778                          | GG-24-80571-01                                 | 0                                            | 45,355                      |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants                                                                                          | 93.977                          | GG-24-80571-01                                 | 0                                            | 18,264                      |
| Maternal and Child Health Services Block Grant to the States                                                                                               | 93.994                          | GG-24-80571-01                                 | 0                                            | 37,217                      |
| Direct Program:                                                                                                                                            |                                 |                                                |                                              |                             |
| Head Start Cluster: (4)                                                                                                                                    |                                 |                                                |                                              |                             |
| Head Start                                                                                                                                                 | 93.600                          | N/A                                            | 1,050,440                                    | 4,514,465 (10)              |
| Total U.S. Department of Health and Human Services                                                                                                         |                                 |                                                |                                              | <u>\$ 4,697,221</u>         |
| Executive Office of the President:                                                                                                                         |                                 |                                                |                                              |                             |
| Passed Through Laurel County, Kentucky Fiscal Court:                                                                                                       |                                 |                                                |                                              |                             |
| High Intensity Drug Trafficking Areas Program                                                                                                              | 95.001                          | (3)                                            | 0                                            | <u>\$ 43,830</u>            |
| Total Executive Office of the President                                                                                                                    |                                 |                                                |                                              | <u>\$ 43,830</u>            |
| U.S. Department of Homeland Security:                                                                                                                      |                                 |                                                |                                              |                             |
| Passed-through State Department of Military:                                                                                                               |                                 |                                                |                                              |                             |
| Emergency Management Performance Grants                                                                                                                    | 97.042                          | (3)                                            | 0                                            | \$ 33,709                   |
| Homeland Security Grant Program                                                                                                                            | 97.067                          | 48540                                          | 0                                            | <u>28,347</u>               |
| Total U.S. Department of Homeland Security                                                                                                                 |                                 |                                                |                                              | <u>\$ 62,056</u>            |
| Total Expenditures of Federal Grants                                                                                                                       |                                 |                                                |                                              | <u><u>\$ 25,435,479</u></u> |

(Continued)

**ANDERSON COUNTY, TENNESSEE, AND THE ANDERSON COUNTY SCHOOL DEPARTMENT**  
**Schedule of Expenditures of Federal Awards and State Grants (1) (2) (8) (Cont.)**

|                                                                                                                | Assistance<br>Listing<br>Number | Contract<br>Number | Amount<br>Passed-through<br>to Subrecipients | Expenditures |
|----------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------|----------------------------------------------|--------------|
| <b>State Grants</b>                                                                                            |                                 |                    |                                              |              |
| Court Security Grant - State Administrative Office of the Courts                                               | N/A                             | N/A                | \$                                           | 75,416       |
| Safe Baby Juvenile Services Program - State Children's Services Commission                                     | N/A                             | N/A                |                                              | 1,515        |
| Juvenile Services Program - State Children's Services Commission                                               | N/A                             | N/A                |                                              | 4,500        |
| Innovative School Models - State Department of Education                                                       | N/A                             | N/A                |                                              | 768,349      |
| Lottery for Education Afterschool Programs - LEAPS - State Department of Education                             | N/A                             | N/A                |                                              | 262,808      |
| School Resource Officer Grant - State Department of Education                                                  | N/A                             | N/A                |                                              | 246,225      |
| Summer Learning Camps - State Department of Education                                                          | N/A                             | N/A                |                                              | 279,587      |
| Summer Learning Camps - Transportation - State Department of Education                                         | N/A                             | N/A                |                                              | 7,610        |
| Supporting Access in Rural Counties (SPARC) - State Department of Education                                    | N/A                             | N/A                |                                              | 95,158       |
| Early Childhood Education - State Department of Education                                                      | N/A                             | N/A                |                                              | 636,191      |
| Drug Court Grant - State Department of Finance and Administration                                              | N/A                             | N/A                |                                              | 81,760       |
| Electronic Monitoring Grant - State Department of Finance and Administration                                   | N/A                             | N/A                |                                              | 13,430       |
| Evidence-Based Programming - State Department of Finance and Administration                                    | N/A                             | N/A                |                                              | 67,899       |
| Governor's Direct Appropriation Grant - State Department of Finance and Administration                         | N/A                             | N/A                |                                              | 367,634      |
| Law Enforcement Training Grants - State Department of Finance and Administration                               | N/A                             | N/A                |                                              | 47,200       |
| Recruitment and Retention Grant - State Department of Finance and Administration                               | N/A                             | N/A                |                                              | 1,000        |
| State Mental Health Transport - State Department of Finance and Administration                                 | N/A                             | N/A                |                                              | 109,556      |
| Violent Crime Intervention Collaborative Grant - State Department of Finance and Administration                | N/A                             | N/A                |                                              | 1,034,652    |
| Violent Crime Intervention Grant - State Department of Finance and Administration                              | N/A                             | N/A                |                                              | 180,584      |
| Health Department Grants - State Department of Health                                                          | N/A                             | GG-24-80571-01     |                                              | 214,406      |
| Health Department Grants (Dental) - State Department of Health                                                 | N/A                             | N/A                |                                              | 66,076       |
| Statewide School Resource Officer (SRO) - State Department of Safety and Homeland Security                     | N/A                             | N/A                |                                              | 1,042,936    |
| Tourism Marketing Grant - State Department of Tourist Development                                              | N/A                             | N/A                |                                              | 30,000       |
| Aging Program - State Office on Aging                                                                          | N/A                             | N/A                |                                              | 14,726       |
| HAVA Election Security Grants - State Secretary of State                                                       | N/A                             | N/A                |                                              | 131,542      |
| Governor's Investment in Vocational Education (GIVE 2.0) - Tennessee College of Applied Technologies-Knoxville | N/A                             | N/A                |                                              | 149,750      |
| Senior Center Grant - Tennessee Commission on Aging                                                            | N/A                             | N/A                |                                              | 8,000        |
| Litter Program - State Department of Transportation                                                            | N/A                             | N/A                |                                              | 17,370       |
| State Special Education Grant - State Department of Education                                                  | N/A                             | N/A                |                                              | 28,327       |
| Total State Grants                                                                                             |                                 |                    | \$                                           | 5,984,207    |

ALN = Assistance Listing Number

N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Anderson County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
- (3) Information not available.
- (4) Child Nutrition Cluster total \$4,284,114; Highway Safety Cluster total \$17,293; Special Education Cluster total \$2,030,635; Aging Cluster total \$52,015; Medicaid Cluster total \$45,355; Head Start Cluster total \$4,514,465.
- (5) Total for ALN 10.555 is \$3,030,455; Total for ALN 21.027 is \$6,277,944; Total for ALN 84.027 is \$1,944,756; Total for ALN 84.173 is \$85,879; Total for ALN 84.425 is \$3,805,432.
- (6) Z-23-THS006: \$7,844; Z-24-THS007: \$9,449.
- (7) GG-24-80571-01: \$315; 545314: \$28,206.
- (8) CONSOLIDATED ADMINISTRATION  
The following amounts were consolidated for administration purposes:

| Program Title                                          | ALN    | Amount<br>Provided to<br>Consolidated<br>Administration |
|--------------------------------------------------------|--------|---------------------------------------------------------|
| Title I Grants to Local Educational Agencies           | 84.010 | \$ 156,053                                              |
| Supporting Effective Instruction State Grant           | 84.367 | 44,949                                                  |
| Total amounts consolidated for administration purposes |        | \$ 201,002                                              |

- (9) SUBRECIPIENT AMOUNTS  
The following amounts were paid to subrecipients from the Coronavirus State and Local Fiscal Recovery Funds:
- | Subrecipient                    | ALN    | Amount<br>Provided to<br>Subrecipients |
|---------------------------------|--------|----------------------------------------|
| Anderson County Water Authority | 21.027 | \$ 747,885                             |
- (10) SUBRECIPIENT AMOUNTS  
The following amounts were paid to subrecipients from Head Start:
- | Subrecipient      | ALN    | Amount<br>Provided to<br>Subrecipients |
|-------------------|--------|----------------------------------------|
| City of Oak Ridge | 93.600 | \$ 1,050,440                           |

**ANDERSON COUNTY, TENNESSEE**  
**Summary Schedule of Prior-year Findings**  
**For the Year Ended June 30, 2024**

*Government Auditing Standards* require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Comprehensive Financial Report for Anderson County, Tennessee, for the year ended June 30, 2024.

**Prior-year Financial Statement Findings**

| Fiscal<br>Year | Page<br>Number | Finding<br>Number | Title of Finding | ALN | Current Status |
|----------------|----------------|-------------------|------------------|-----|----------------|
|----------------|----------------|-------------------|------------------|-----|----------------|

**OFFICE OF DIRECTOR OF SCHOOLS**

|      |     |          |                                                                                                                                                                     |     |           |
|------|-----|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|
| 2023 | 310 | 2023-001 | The school department failed to request reimbursements for grant expenditures on a timely basis resulting in a deficit in unassigned fund balance at June 30, 2023. | N/A | Corrected |
|------|-----|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|

**OFFICE OF TRUSTEE, FINANCE DIRECTOR, AND DIRECTOR OF SCHOOLS**

|      |     |          |                                                                                                                                                                                     |     |           |
|------|-----|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|
| 2023 | 311 | 2023-002 | The School Federal Projects Fund had a cash overdraft for the majority of the year and the trustee paid checks from the School Federal Projects Fund that exceeded available funds. | N/A | Corrected |
|------|-----|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|

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**Prior-year Federal Awards Findings**

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

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**ANDERSON COUNTY, TENNESSEE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2024**

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

1. Our report on the financial statements of Anderson County is unmodified.
2. Internal Control Over Financial Reporting:
  - \* Material weakness identified? **NO**
  - \* Significant deficiency identified? **NONE REPORTED**
3. Noncompliance material to the financial statements noted? **NO**

**Federal Awards:**

4. Internal Control Over Major Federal Programs:
  - \* Material weakness identified? **NO**
  - \* Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of Major Federal Programs:
  - \* Assistance Listing Number: 21.027      COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
  - \* Assistance Listing Number: 93.600      Head Start
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$763,064**
9. Auditee qualified as low-risk auditee? **YES**

## PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

A finding and recommendation, as a result of our audit, is presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

### OFFICE OF DIRECTOR OF SCHOOLS

*FINDING 2024-001*

#### **ALLEGATIONS INVOLVING THE ANDERSON COUNTY SCHOOL DEPARTMENT ARE CURRENTLY UNDER INVESTIGATION**

(Noncompliance Under *Government Auditing Standards*)

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

### **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, 2024.



**ANDERSON COUNTY, TENNESSEE**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN**  
**For the Year Ended June 30, 2024**

The audit of Anderson County did not report any findings and recommendations that required a management corrective action plan. Therefore, no management responses are required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).