
ANNUAL FINANCIAL REPORT CAMPBELL COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2014



ANNUAL FINANCIAL REPORT
CAMPBELL COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2014

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

BRYAN W. BURKLIN, CPA, CGFM
Audit Manager

AMY SOSVILLE, CPA
Auditor 4

MARK FAWVER
ASHLEY ROOKARD
DOUG SANDIDGE, CISA, CFE
State Auditors

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

CAMPBELL COUNTY, TENNESSEE

TABLE OF CONTENTS

	Exhibit	Page(s)
Summary of Audit Findings		6
<u>INTRODUCTORY SECTION</u>		7
Campbell County Officials		8
<u>FINANCIAL SECTION</u>		9
Independent Auditor's Report		10-13
BASIC FINANCIAL STATEMENTS:		14
Government-wide Financial Statements:		
Statement of Net Position	A	15-16
Statement of Activities	B	17-18
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	19-24
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	C-2	25
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	26-29
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	30
Statements of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	C-5	31-34
Solid Waste/Sanitation Fund	C-6	35
Highway/Public Works Fund	C-7	36-37
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	D	38
Index and Notes to the Financial Statements		39-72
REQUIRED SUPPLEMENTARY INFORMATION:		73
Schedule of Funding Progress – Pension Plan – Primary Government and Discretely Presented Campbell County School Department	E-1	74
Schedule of Funding Progress – Other Postemployment Benefits Plans – Primary Government and Discretely Presented Campbell County School Department	E-2	75-76
Notes to the Required Supplementary Information		77

	Exhibit	Page(s)
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		78
Nonmajor Governmental Funds:		79
Combining Balance Sheet	F-1	80-83
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	84-87
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
Ambulance Service Fund	F-3	88
Industrial/Economic Development Fund	F-4	89
Drug Control Fund	F-5	90
General Capital Projects Fund	F-6	91
Major Governmental Fund:		92
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	G	93
Fiduciary Funds:		94
Combining Statement of Fiduciary Assets and Liabilities	H-1	95
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	H-2	96
Component Unit:		
Discretely Presented Campbell County School Department:		97
Statement of Activities	I-1	98
Balance Sheet – Governmental Funds	I-2	99-100
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	I-3	101
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	I-4	102
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	I-5	103
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	I-6	104-105
School Federal Projects Fund	I-7	106
Central Cafeteria Fund	I-8	107

	Exhibit	Page(s)
Miscellaneous Schedules:		108
Schedule of Changes in Long-term Notes, Bonds, and Other Loans	J-1	109
Schedule of Long-term Debt Requirements by Year	J-2	110-111
Schedule of Transfers – Primary Government and Discretely Presented Campbell County School Department	J-3	112
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Campbell County School Department	J-4	113
Schedule of Detailed Revenues – All Governmental Fund Types	J-5	114-127
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Campbell County School Department	J-6	128-131
Schedule of Detailed Expenditures – All Governmental Fund Types	J-7	132-161
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Campbell County School Department	J-8	162-172
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance – City Agency Fund	J-9	173
 <u>SINGLE AUDIT SECTION</u>		 174
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 <i>Government Auditing Standards</i>		175-176
Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133		177-179
Schedule of Expenditures of Federal Awards and State Grants		180-181
Schedule of Audit Findings Not Corrected		182
Schedule of Findings and Questioned Costs		183-185
Auditee Reporting Responsibilities		186

Summary of Audit Findings

Annual Financial Report
Campbell County, Tennessee
For the Year Ended June 30, 2014

Scope

We have audited the basic financial statements of Campbell County as of and for the year ended June 30, 2014.

Results

Our report on the financial statements of Campbell County is unmodified.

Our audit resulted in one finding and recommendation, which we have reviewed with Campbell County management. The detailed finding and recommendation are included in the Single Audit section of this report.

Findings

The following is a summary of the audit finding.

OFFICES OF COUNTY CLERK, CLERK AND MASTER, AND REGISTER OF DEEDS

- ◆ Duties were not segregated adequately.

INTRODUCTORY SECTION

Campbell County Officials
June 30, 2014

Officials

William Baird, County Mayor
Dennis Potter, Road Superintendent
Donnie Poston, Director of Schools
Monty Bullock, Trustee
Brandon Partin, Assessor of Property
Debbie Wilson, County Clerk
Bobby Vann, Circuit and General Sessions Courts Clerk
William Archer, Clerk and Master
Dormas Miller, Register of Deeds
Robbie Goins, Sheriff
Jeff Marlow, Director of Finance

Board of County Commissioners

William Baird, County Mayor, Chairman
Beverly Hall
Sue Nance
Bob Walden
James Bailey
Johnny Bruce
Terry Singley
Alvin Evans

Charles Baird
Marie Ayers
J.L. Davis
Lawrence Orick
David Adkins
Bobby White
Thomas Hatmaker
Steve Rutherford

Board of Education

Rector Miller, Chairman
Eugene Lawson
Johnny Byrge
J.L. Collins
Scott Hill

Mike Orick
Danny Wilson
Johnny Creekmore
Homer Rutherford
Josh Parker

Financial Management Committee

David Adkins, Chairman
William Baird, County Mayor
Dennis Potter, Road Superintendent
Donnie Poston, Director of Schools
Johnny Bruce
Bobby White
Terry Singley

Audit Committee

Glen McGuire
Rhonda Longmire
Marie Ayers

FINANCIAL SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of June 30, 2014, and the respective changes in financial position thereof and the respective budgetary comparisons for the General, Solid Waste/Sanitation, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note V.B., Campbell County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* and GASB Statement No. 70, *Accounting and Reporting for Nonexchange Financial Guarantees*, which have an effective date of June 30, 2014. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the schedules of funding progress – pension plan and other postemployment benefits plan on pages 74 - 77 be presented to supplement the basic financial statements. Such information,

although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Campbell County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Campbell 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.

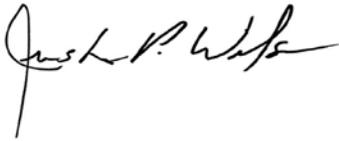
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Campbell County School Department (a discretely presented component unit), and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the procedures performed as described above, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Campbell 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.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2015, on our consideration of Campbell 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 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 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 Campbell County's internal control over financial reporting and compliance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a long vertical stroke extending downwards from the end.

Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 6, 2015

JPW/yu

BASIC FINANCIAL STATEMENTS

Exhibit A

Campbell County, Tennessee
Statement of Net Position
June 30, 2014

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Campbell County School Department</u>
<u>ASSETS</u>		
Cash	\$ 1,667	\$ 6,709
Equity in Pooled Cash and Investments	10,481,540	7,137,685
Inventories	47,876	0
Accounts Receivable	1,003,726	119
Allowance for Uncollectible	(34,721)	0
Due from Other Governments	1,717,039	1,248,006
Due from Component Units	150,557	0
Property Taxes Receivable	11,753,584	4,986,939
Allowance for Uncollectible Property Taxes	(768,221)	(329,067)
Prepaid Items	92,774	0
Capital Assets:		
Assets Not Depreciated:		
Land	2,121,410	1,139,425
Construction in Progress	11,027,391	454,432
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	10,546,752	51,135,635
Other Capital Assets	2,394,096	1,072,029
Infrastructure	41,941,458	0
Total Assets	<u>\$ 92,476,928</u>	<u>\$ 66,851,912</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	<u>\$ 40,500</u>	<u>\$ 0</u>
Total Deferred Outflows of Resources	<u>\$ 40,500</u>	<u>\$ 0</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 80,088	\$ 75,965
Accrued Payroll	127,453	19,687
Contracts Payable	562,917	0
Retainage Payable	14,213	10,508
Accrued Interest Payable	222,896	0
Payroll Deductions Payable	149,636	457,100
Due to Primary Government	0	150,557
Due to State of Tennessee	679	174
Other Current Liabilities	167,070	0
Noncurrent Liabilities:		
Due Within One Year	2,884,951	0
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	50,782,843	4,946,303
Total Liabilities	<u>\$ 54,992,746</u>	<u>\$ 5,660,294</u>

(Continued)

Exhibit A

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

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Campbell County School Department</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 10,510,030	\$ 4,451,669
Total Deferred Inflows of Resources	<u>\$ 10,510,030</u>	<u>\$ 4,451,669</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 54,110,001	\$ 53,801,521
Restricted for:		
General Government	24,437	0
Administration of Justice	123,831	0
Public Safety	59,269	0
Public Health and Welfare	209,651	0
Other Operations	197,990	0
Highways	253,099	0
Education	0	656,169
Capital Projects	145,613	0
Unrestricted	<u>(28,109,239)</u>	<u>2,282,259</u>
Total Net Position	<u>\$ 27,014,652</u>	<u>\$ 56,739,949</u>

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

Exhibit B

Campbell County, Tennessee
Statement of Activities
For the Year Ended June 30, 2014

Functions/Programs	Net (Expense) Revenue and Changes in Net Position					
	Program Revenues			Primary Government		Component Unit
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Campbell County School Department	
Primary Government:						
Governmental Activities:						
General Government	\$ 2,417,991	\$ 954,120	\$ 25,371	\$ 0	\$ (1,438,500)	\$ 0
Finance	2,487,502	898,499	0	0	(1,589,003)	0
Administration of Justice	1,220,193	988,183	4,500	0	(227,510)	0
Public Safety	6,527,554	778,244	412,546	261,904	(5,074,860)	0
Public Health and Welfare	5,602,127	2,293,756	983,094	230,108	(2,095,169)	0
Social, Cultural, and Recreational Services	280,481	320	12,596	0	(267,565)	0
Agriculture and Natural Resources	44,434	0	0	0	(44,434)	0
Highways	5,387,225	219,385	2,125,406	0	(3,042,434)	0
Education	140,942	88,893	0	0	(52,049)	0
Interest on Long-term Debt	1,897,016	0	0	0	(1,897,016)	0
Total Primary Government	\$ 26,005,465	\$ 6,221,400	\$ 3,563,513	\$ 492,012	\$ (15,728,540)	\$ 0
Component Unit:						
Campbell County School Department	\$ 48,785,475	\$ 556,669	\$ 7,330,351	\$ 113,616	\$ 0	\$ (40,784,839)
Total Component Unit	\$ 48,785,475	\$ 556,669	\$ 7,330,351	\$ 113,616	\$ 0	\$ (40,784,839)

(Continued)

Exhibit B

Campbell County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component Unit
					Government Total	Campbell County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 5,715,390	\$ 4,250,288
Property Taxes Levied for Solid Waste					1,968,036	0
Property Taxes Levied for Ambulance Service					84,721	0
Property Taxes Levied for Economic Development					98,997	0
Property Taxes Levied for Highways					640,944	0
Property Taxes Levied for Debt Service					883,398	0
Property Taxes Levied for Capital Projects					481,813	0
Local Option Sales Taxes					1,120,020	3,119,575
Other Local Taxes:						
Hotel/Motel Tax					223,604	0
Wheel Tax					0	1,438,200
Litigation Taxes					295,033	0
Business Tax					239,470	0
Mineral Severance Tax					54,742	0
Wholesale Beer Tax					92,443	0
Coal Severance Tax					77,670	77,670
Other Local Taxes					72,594	6,260
Grants and Contributions Not Restricted to Specific Programs					4,602,267	29,348,608
Unrestricted Investment Income					117,885	1,494
Miscellaneous					187,279	128,433
Total General Revenues					\$ 16,956,306	\$ 38,370,528
Change in Net Position					\$ 1,227,766	\$ (2,414,311)
Net Position July 1, 2013					25,786,886	59,154,260
Net Position, June 30, 2014					\$ 27,014,652	\$ 56,739,949

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

Campbell County, Tennessee
 Balance Sheet
 Governmental Funds
 June 30, 2014

	Major Funds					Other Capital Projects
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service		
\$	10 \$	0 \$	0 \$	0 \$	0 \$	0
Cash	3,157,903	1,069,375	1,375,916	1,651,179	1,837,960	1,837,960
Equity in Pooled Cash and Investments	0	0	47,876	0	0	0
Inventories	47,450	0	5,709	52,738	10,450	10,450
Accounts Receivable	0	0	0	0	0	0
Allowance for Uncollectibles	823,804	30,380	414,008	271,843	135,826	135,826
Due from Other Governments	1,853	0	0	192	0	0
Due from Other Funds	9,557	0	0	141,000	0	0
Due from Component Units	7,847,131	1,909,836	879,239	420,006	0	0
Property Taxes Receivable	(484,342)	(136,311)	(54,313)	(45,095)	0	0
Allowance for Uncollectible Property Taxes	0	0	0	0	92,774	92,774
Prepaid Items						
Total Assets	\$ 11,403,366	\$ 2,873,280	\$ 2,668,435	\$ 2,491,863	\$ 2,077,010	\$ 2,077,010

ASSETS

Cash	10 \$	0 \$	0 \$	0 \$	0 \$	0
Equity in Pooled Cash and Investments	3,157,903	1,069,375	1,375,916	1,651,179	1,837,960	1,837,960
Inventories	0	0	47,876	0	0	0
Accounts Receivable	47,450	0	5,709	52,738	10,450	10,450
Allowance for Uncollectibles	0	0	0	0	0	0
Due from Other Governments	823,804	30,380	414,008	271,843	135,826	135,826
Due from Other Funds	1,853	0	0	192	0	0
Due from Component Units	9,557	0	0	141,000	0	0
Property Taxes Receivable	7,847,131	1,909,836	879,239	420,006	0	0
Allowance for Uncollectible Property Taxes	(484,342)	(136,311)	(54,313)	(45,095)	0	0
Prepaid Items	0	0	0	0	92,774	92,774
Total Assets	\$ 11,403,366	\$ 2,873,280	\$ 2,668,435	\$ 2,491,863	\$ 2,077,010	\$ 2,077,010

LIABILITIES

Accounts Payable	\$ 40,985	\$ 33,692	\$ 4,899	\$ 0	\$ 0	\$ 0
Accrued Payroll	91,351	11,741	14,266	0	0	0
Payroll Deductions Payable	93,734	13,741	15,123	0	0	0
Contracts Payable	0	0	292,874	0	0	270,043
Retainage Payable	0	0	0	0	0	14,213
Due to Other Funds	224	0	0	0	0	192
Due to State of Tennessee	679	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0
Total Liabilities	\$ 226,973	\$ 59,174	\$ 327,162	\$ 0	\$ 0	\$ 284,448

(Continued)

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

	Major Funds				
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service	Other Capital Projects
\$ 7,086,883 \$	1,679,620 \$	793,947 \$	332,315 \$	0	0
223,719	76,143	25,119	34,539	0	0
66,864	12,459	227,980	165,599	126,474	
\$ 7,377,466 \$	1,768,222 \$	1,047,046 \$	532,453 \$	126,474	

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes	
Deferred Delinquent Property Taxes	
Other Deferred/Unavailable Revenue	
Total Deferred Inflows of Resources	

FUND BALANCES

Nonspendable:					
Inventory	\$ 0 \$	0 \$	47,876 \$	0 \$	0
Prepaid Items	0	0	0	0	92,774
Restricted:					
Restricted for General Government	24,437	0	0	0	0
Restricted for Administration of Justice	123,831	0	0	0	0
Restricted for Public Safety	21,163	0	0	0	0
Restricted for Public Health and Welfare	67,055	0	0	0	0
Restricted for Other Operations	0	0	0	0	0
Restricted for Capital Projects	0	0	375,000	0	877,993
Committed:					
Committed for General Government	17,756	0	0	0	0
Committed for Public Health and Welfare	1,255	1,045,884	0	0	0
Committed for Highways/Public Works	76,892	0	871,351	0	0
Committed for Education	488,562	0	0	0	0
Committed for Debt Service	0	0	0	1,959,410	0
Committed for Capital Projects	0	0	0	0	695,321
Committed for Other Purposes	568,028	0	0	0	0
Assigned:					
Assigned for General Government	182,740	0	0	0	0

(Continued)

Exhibit C-1

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

	Major Funds					Other Capital Projects
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service		
\$ 2,227,208 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
\$ 3,798,927 \$	1,045,884 \$	1,294,227 \$	1,959,410 \$			1,666,088
\$ 11,403,366 \$	2,873,280 \$	2,668,435 \$	2,491,863 \$			2,077,010

FUND BALANCES (Cont.)

Unassigned
 Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmen- tal Funds
	\$ 1,657	\$ 0	\$ 1,667
	1,389,207	0	10,481,540
	887,379	(34,721)	1,003,726
	41,178	224	(34,721)
	0	697,372	1,717,039
	(48,160)	0	2,269
	0	(48,160)	150,557
	0	0	11,753,584
	0	0	(768,221)
	0	0	92,774
	\$ 2,934,136	\$ 0	\$ 24,448,090

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Inventories
 Accounts Receivable
 Allowance for Uncollectibles
 Due from Other Governments
 Due from Other Funds
 Due from Component Units
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Prepaid Items

Total Assets

LIABILITIES

Accounts Payable
 Accrued Payroll
 Payroll Deductions Payable
 Contracts Payable
 Retainage Payable
 Due to Other Funds
 Due to State of Tennessee
 Other Current Liabilities
 Total Liabilities

\$ 512	\$ 80,088
10,095	127,453
27,038	149,636
0	562,917
0	14,213
1,853	2,269
0	679
167,070	167,070
\$ 206,568	\$ 1,104,325

(Continued)

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmen- tal Funds
	\$ 617,265	\$ 10,510,030	
	25,904	385,424	
	677,504	1,276,880	
	<u>\$ 1,320,673</u>	<u>\$ 12,172,334</u>	

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes	\$	47,876
Deferred Delinquent Property Taxes	0	92,774
Other Deferred/Unavailable Revenue	0	24,437
Total Deferred Inflows of Resources	0	123,831
	38,106	59,269
	59,388	126,443
	156,218	156,218
	0	1,252,993

FUND BALANCES

Nonspendable:	\$	0	\$	47,876
Inventory	0	0	0	92,774
Prepaid Items	0	0	0	24,437
Restricted:	0	0	0	123,831
Restricted for General Government	38,106	59,269	126,443	156,218
Restricted for Administration of Justice	59,388	156,218	0	1,252,993
Restricted for Public Safety	156,218	0	0	17,756
Restricted for Public Health and Welfare	0	693,525	1,740,664	948,243
Restricted for Other Operations	0	0	0	488,562
Restricted for Capital Projects	0	0	0	1,959,410
Committed:	295,471	990,792	164,187	732,215
Committed for General Government	0	0	0	182,740
Committed for Public Health and Welfare	693,525	1,740,664	948,243	488,562
Committed for Highways/Public Works	0	0	0	1,959,410
Committed for Education	0	0	0	488,562
Committed for Debt Service	0	0	0	1,959,410
Committed for Capital Projects	295,471	990,792	164,187	732,215
Committed for Other Purposes	164,187	732,215	0	182,740
Assigned:	0	0	0	182,740
Assigned for General Government	0	0	0	182,740

(Continued)

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmen- tal Funds
Unassigned	0	\$	2,227,208
Total Fund Balances	\$ 1,406,895	\$	11,171,431
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,934,136	\$	24,448,090

FUND BALANCES (Cont.)

Unassigned
 Total Fund Balances
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances

Exhibit C-2

Campbell County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2014

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)		\$ 11,171,431
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,121,410	
Add: construction in progress	11,027,391	
Add: infrastructure net of accumulated depreciation	41,941,458	
Add: buildings and improvements net of accumulated depreciation	10,546,752	
Add: other capital assets net of accumulated depreciation	<u>2,394,096</u>	68,031,107
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	\$ (1,120,832)	
Less: other loans payable	(1,086,554)	
Less: bonds payable	(49,280,000)	
Add: deferred amount on refunding	40,500	
Less: compensated absences payable	(468,398)	
Less: other postemployment benefits liability	(853,000)	
Less: accrued interest on bonds, notes, and other loans	(222,896)	
Less: unamortized premium on debt	<u>(859,010)</u>	(53,850,190)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>1,662,304</u>
Net position of governmental activities (Exhibit A)		<u>\$ 27,014,652</u>

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

Campbell County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014

	Major Funds					Other Capital Projects
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service		
<u>Revenues</u>						
Local Taxes	\$ 6,754,626	\$ 1,961,423	\$ 728,363	\$ 2,222,097	\$ 0	0
Licenses and Permits	154,986	0	0	0	0	0
Fines, Forfeitures, and Penalties	284,903	0	0	0	0	0
Charges for Current Services	188,879	117,291	598	0	0	0
Other Local Revenues	108,582	156,313	583,854	180,000	77,122	0
Fees Received from County Officials	1,692,473	0	0	0	0	0
State of Tennessee	2,995,506	21,840	2,084,730	0	143,310	0
Federal Government	139,277	0	0	280,051	880,847	0
Other Governments and Citizens Groups	395,390	0	0	1,970,394	240,538	0
Total Revenues	\$ 12,714,622	\$ 2,256,867	\$ 3,397,545	\$ 4,652,542	\$ 1,341,817	0
<u>Expenditures</u>						
Current:						
General Government	\$ 1,421,934	\$ 0	\$ 0	\$ 0	\$ 0	0
Finance	2,498,741	0	0	0	0	0
Administration of Justice	1,245,407	0	0	0	0	0
Public Safety	5,934,537	0	0	0	0	0
Public Health and Welfare	1,022,612	2,196,942	0	0	0	0
Social, Cultural, and Recreational Services	194,201	0	0	0	0	0
Agriculture and Natural Resources	44,434	0	0	0	0	0
Other Operations	626,184	11,977	0	0	0	0
Highways	9,843	0	3,417,680	0	0	0
Support Services	25,475	0	0	0	0	0
Debt Service:						
Principal on Debt	0	0	0	2,410,375	0	0
Interest on Debt	0	0	0	2,179,302	0	0

(Continued)

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

	Major Funds					Other Capital Projects
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service		
<u>Expenditures (Cont.)</u>						
Debt Service (Cont.)						
Other Debt Service	\$ 0	\$ 0	\$ 0	\$ 119,944	\$ 0	
Capital Projects	0	0	0	0	0	3,600,305
Total Expenditures	\$ 13,023,368	\$ 2,208,919	\$ 3,417,680	\$ 4,709,621	\$ 3,600,305	
Excess (Deficiency) of Revenues Over Expenditures	\$ (308,746)	\$ 47,948	\$ (20,135)	\$ (57,079)	\$ (2,258,488)	
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	500,000
Refunding Debt Issued	0	0	0	6,460,000	0	0
Premiums on Debt Issued	0	0	0	629,641	0	0
Insurance Recovery	12,503	0	150	0	0	0
Transfers In	126,750	0	375,000	0	0	199,388
Transfers Out	(38,116)	(44,791)	(12,201)	0	0	(472,118)
Payments to Refunded Debt Escrow Agent	0	0	0	(6,992,344)	0	0
Total Other Financing Sources (Uses)	\$ 201,137	\$ (44,791)	\$ 362,949	\$ 97,297	\$ 227,270	
Net Change in Fund Balances Fund Balance, July 1, 2013	\$ (107,609)	\$ 3,157	\$ 342,814	\$ 40,218	\$ (2,031,218)	
	3,906,536	1,042,727	951,413	1,919,192	3,697,306	
Fund Balance, June 30, 2014	\$ 3,798,927	\$ 1,045,884	\$ 1,294,227	\$ 1,959,410	\$ 1,666,088	

(Continued)

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

	Nonmajor Funds		Total
	Other	Govern- mental Funds	Governmen- tal Funds
<u>Revenues</u>			
Local Taxes	\$ 818,280	\$	\$ 12,484,789
Licenses and Permits	0		154,986
Fines, Forfeitures, and Penalties	57,955		342,858
Charges for Current Services	2,027,193		2,333,961
Other Local Revenues	62,419		1,168,290
Fees Received from County Officials	0		1,692,473
State of Tennessee	0		5,245,386
Federal Government	160,134		1,460,309
Other Governments and Citizens Groups	44,552		2,650,874
Total Revenues	<u>\$ 3,170,533</u>	<u>\$</u>	<u>\$ 27,533,926</u>
<u>Expenditures</u>			
Current:			
General Government	\$ 163,878	\$	\$ 1,585,812
Finance	0		2,498,741
Administration of Justice	12,439		1,257,846
Public Safety	129,445		6,063,982
Public Health and Welfare	2,359,258		5,578,812
Social, Cultural, and Recreational Services	0		194,201
Agriculture and Natural Resources	0		44,434
Other Operations	128,437		766,598
Highways	0		3,427,523
Support Services	0		25,475
Debt Service:			
Principal on Debt	0		2,410,375
Interest on Debt	0		2,179,302

(Continued)

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

	Nonmajor Funds		Total
	Other	Govern- mental Funds	Governmen- tal Funds
<u>Expenditures (Cont.)</u>			
Debt Service (Cont.)			
Other Debt Service	0	\$	119,944
Capital Projects	334,217		3,934,522
Total Expenditures	<u>\$</u>	<u>3,127,674</u>	<u>\$</u> <u>30,087,567</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$</u>	<u>42,859</u>	<u>\$</u> <u>(2,553,641)</u>
<u>Other Financing Sources (Uses)</u>			
Notes Issued	0	\$	600,000
Refunding Debt Issued	0		6,460,000
Premiums on Debt Issued	0		629,641
Insurance Recovery	3,590		16,243
Transfers In	135,234		836,372
Transfers Out	(269,146)		(836,372)
Payments to Refunded Debt Escrow Agent	0		(6,992,344)
Total Other Financing Sources (Uses)	<u>\$</u>	<u>(130,322)</u>	<u>\$</u> <u>713,540</u>
Net Change in Fund Balances	<u>\$</u>	<u>(87,463)</u>	<u>\$</u> <u>(1,840,101)</u>
Fund Balance, July 1, 2013		1,494,358	13,011,532
Fund Balance, June 30, 2014	<u>\$</u>	<u>1,406,895</u>	<u>\$</u> <u>11,171,431</u>

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

Exhibit C-4

Campbell 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, 2014

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)		\$ (1,840,101)
(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	\$ 4,668,031	
Less: current-year depreciation expense	<u>(2,947,673)</u>	1,720,358
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: net book value of assets disposed		(58,093)
(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, 2014	\$ 1,662,304	
Less: deferred delinquent property taxes and other deferred June 30, 2013	<u>(1,979,242)</u>	(316,938)
(4) The issuance of long-term debt (e.g., bonds, notes, other loans) 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 difference in the treatment of long-term debt and related items:		
Less: bond proceeds	\$ (6,460,000)	
Less: note proceeds	(600,000)	
Less: change in premium on debt issuances	(372,719)	
Add: principal payments on bonds	830,000	
Add: principal payments on notes	166,667	
Add: principal payments on other loans	1,413,708	
Add: principal amount of debt refunded	6,825,000	
Less: change in deferred amount of refunding debt	<u>(13,339)</u>	1,789,317
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 25,364	
Change in compensated absences payable	(14,141)	
Change in other postemployment benefits liability	<u>(78,000)</u>	(66,777)
Change in net position of governmental activities (Exhibit B)		<u>\$ 1,227,766</u>

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

Exhibit C-5

Campbell County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 6,754,626	\$ 0	\$ 0	\$ 6,754,626	\$ 6,818,489	\$ 6,791,579	\$ (36,953)
Licenses and Permits	154,986	0	0	154,986	149,550	155,350	(364)
Fines, Forfeitures, and Penalties	284,903	0	0	284,903	272,859	297,909	(13,006)
Charges for Current Services	188,879	0	0	188,879	151,087	193,381	(4,502)
Other Local Revenues	108,582	0	0	108,582	46,437	87,184	21,398
Fees Received from County Officials	1,692,473	0	0	1,692,473	1,750,638	1,775,335	(82,862)
State of Tennessee	2,995,506	0	0	2,995,506	3,474,909	3,184,713	(189,207)
Federal Government	139,277	0	0	139,277	7,000	90,922	48,355
Other Governments and Citizens Groups	395,390	0	0	395,390	346,134	373,587	21,803
Total Revenues	\$ 12,714,622	\$ 0	\$ 0	\$ 12,714,622	\$ 13,017,103	\$ 12,949,960	\$ (235,338)
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 250,486	(163)	0	\$ 250,323	\$ 254,059	\$ 257,814	\$ 7,491
Board of Equalization	4,075	0	0	4,075	4,134	4,134	59
Other Boards and Committees	0	0	0	0	0	600	600
County Mayor/Executive	269,713	(1,091)	232	268,854	288,369	274,204	5,350
County Attorney	49,398	0	0	49,398	50,349	49,768	370
Election Commission	280,904	(9,560)	9,857	281,201	306,425	294,448	13,247
Register of Deeds	259,911	(5,226)	5,621	260,306	271,662	265,818	5,512
County Buildings	204,701	(2,701)	2,382	204,382	227,912	212,446	8,064
Other Facilities	90,240	(7,016)	2	83,226	31,491	84,420	1,194
Preservation of Records	12,506	0	0	12,506	13,398	13,398	892
<u>Finance</u>							
Accounting and Budgeting	921,355	(26,133)	502	895,724	901,256	903,510	7,786
Central Services	328,982	(14,311)	97,863	412,534	345,344	424,203	11,669
Property Assessor's Office	403,526	(347)	590	403,769	407,555	416,359	12,590
Reappraisal Program	34,102	(4,164)	0	29,938	30,057	30,057	119
County Trustee's Office	297,393	(1,812)	2,885	298,466	312,455	300,686	2,220
County Clerk's Office	512,706	(179)	116	512,643	533,776	519,518	6,875
Other Finance	677	(677)	0	0	0	0	0

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Final		
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Administration of Justice</u>							
Circuit Court	\$ 582,296	\$ (5,538)	\$ 29,362	\$ 606,120	\$ 576,303	\$ 623,482	\$ 17,362
General Sessions Court	203,283	0	39	203,322	206,989	204,989	1,667
Drug Court	95,665	(5,755)	3,717	93,627	116,806	122,789	29,162
Chancery Court	312,514	(5,854)	100	306,760	315,460	314,745	7,985
District Attorney General	24,608	0	0	24,608	35,254	25,019	411
Office of Public Defender	26,441	0	0	26,441	26,441	26,441	0
Other Administration of Justice	600	0	0	600	600	600	0
<u>Public Safety</u>							
Sheriff's Department	2,109,299	(3,205)	2,877	2,108,971	2,180,246	2,120,100	11,129
Special Patrols	329,482	(2,566)	1,325	328,241	299,628	340,320	12,079
Traffic Control	1,604	0	0	1,604	1,300	1,800	196
Administration of the Sexual Offender Registry	2,914	0	0	2,914	4,575	4,575	1,661
Jail	2,563,199	(11,684)	11,915	2,563,430	2,637,613	2,573,915	10,485
Juvenile Services	39,117	0	26	39,143	28,154	39,654	511
Commissary	0	0	0	0	100	100	100
Fire Prevention and Control	146,768	0	0	146,768	160,270	155,780	9,012
Civil Defense	88,389	(2,054)	1,593	87,928	88,863	101,593	13,665
Rescue Squad	59,493	0	0	59,493	60,545	59,500	7
Other Emergency Management	188,456	0	0	188,456	188,456	188,456	0
County Coroner/Medical Examiner	81,516	(9,000)	0	72,516	83,547	79,966	7,450
Other Public Safety	324,300	(4,630)	150	319,820	275,804	351,118	31,298
<u>Public Health and Welfare</u>							
Local Health Center	48,278	(533)	4,356	52,101	86,167	114,754	62,653
Rabies and Animal Control	131,860	(1,406)	1,023	131,477	139,242	138,059	6,582
Dental Health Program	8,452	(3,036)	226	5,642	7,740	7,740	2,098
Alcohol and Drug Programs	7,561	0	0	7,561	8,120	8,120	559
Crippled Children Services	2,764	0	0	2,764	2,764	2,764	0
Other Local Health Services	623,153	0	0	623,153	670,400	680,472	57,319
Appropriation to State	15,026	0	0	15,026	24,500	24,500	9,474
General Welfare Assistance	50,100	0	2,706	52,806	9,400	54,500	1,694

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Sanitation Education/Information	\$ 135,418	\$ (1,252)	\$ 0	\$ 134,166	\$ 128,169	\$ 135,119	\$ 953
<u>Social, Cultural, and Recreational Services</u>							
Senior Citizens Assistance	46,497	0	0	46,497	50,834	47,994	1,497
Libraries	38,000	0	0	38,000	38,000	38,000	0
Other Social, Cultural, and Recreational	109,704	(4,095)	1,632	107,241	118,448	111,851	4,610
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	44,434	(763)	867	44,538	52,351	52,351	7,813
<u>Other Operations</u>							
Airport	75,916	0	368	76,284	77,927	76,771	487
Veterans' Services	143,082	(1,000)	408	142,490	139,113	144,301	1,811
Contributions to Other Agencies	86,050	0	0	86,050	86,050	86,050	0
Employee Benefits	188,295	(13,155)	0	175,140	167,553	186,646	11,506
Miscellaneous	132,841	(9,682)	0	123,159	48,923	125,981	2,822
<u>Highways</u>							
Employee Benefits	9,843	0	0	9,843	0	9,843	0
<u>Support Services</u>							
Board of Education	25,475	0	0	25,475	0	25,475	0
Total Expenditures	\$ 13,023,368	\$ (158,588)	\$ 182,740	\$ 13,047,520	\$ 13,120,897	\$ 13,457,616	\$ 410,096
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ (308,746)	\$ 158,588	\$ (182,740)	\$ (332,898)	\$ (103,794)	\$ (507,656)	\$ 174,758
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 100,000	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 100,000	\$ 0
Insurance Recovery	12,503	0	0	12,503	0	18,488	(5,985)
Transfers In	126,750	0	0	126,750	94,794	159,650	(32,900)
Transfers Out	(38,116)	0	0	(38,116)	0	(38,116)	0
Total Other Financing Sources	\$ 201,137	\$ 0	\$ 0	\$ 201,137	\$ 94,794	\$ 240,022	\$ (38,885)

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ (107,609) \$	158,588 \$	(182,740) \$	(131,761) \$	(9,000) \$	(267,634) \$	135,873
Fund Balance, July 1, 2013	3,906,536	(158,588)	0	3,747,948	2,582,963	2,582,963	1,164,985
Fund Balance, June 30, 2014	\$ 3,798,927 \$	0 \$	(182,740) \$	3,616,187 \$	2,573,963 \$	2,315,329 \$	1,300,858

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

Exhibit C-6

Campbell County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,961,423	\$ 0	\$ 0	\$ 1,961,423	\$ 1,933,966	\$ 1,945,089	\$ 16,334
Charges for Current Services	117,291	0	0	117,291	149,180	110,850	6,441
Other Local Revenues	156,313	0	0	156,313	102,770	163,438	(7,125)
State of Tennessee	21,840	0	0	21,840	20,100	39,154	(17,314)
Total Revenues	\$ 2,256,867	\$ 0	\$ 0	\$ 2,256,867	\$ 2,206,016	\$ 2,258,531	\$ (1,664)
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 479,549	\$ (16,985)	\$ 6,826	\$ 469,390	\$ 612,598	\$ 497,817	\$ 28,427
Convenience Centers	992,488	(74,811)	1,259	918,936	984,064	922,044	3,108
Transfer Stations	130,918	(173)	0	130,745	132,817	131,888	1,143
Recycling Center	225,010	(165)	953	225,798	247,780	239,660	13,862
Other Waste Disposal	368,977	(292)	211,349	580,034	236,239	590,437	10,403
<u>Other Operations</u>							
Employee Benefits	11,977	0	0	11,977	14,202	14,202	2,225
Total Expenditures	\$ 2,208,919	\$ (92,426)	\$ 220,387	\$ 2,336,880	\$ 2,227,700	\$ 2,396,048	\$ 59,168
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 47,948	\$ 92,426	\$ (220,387)	\$ (80,013)	\$ (21,684)	\$ (137,517)	\$ 57,504
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (44,791)	\$ 0	\$ 0	\$ (44,791)	\$ (33,752)	\$ (44,791)	\$ 0
Total Other Financing Sources	\$ (44,791)	\$ 0	\$ 0	\$ (44,791)	\$ (33,752)	\$ (44,791)	\$ 0
<u>Net Change in Fund Balance</u>							
Fund Balance, July 1, 2013	\$ 3,157	\$ 92,426	\$ (220,387)	\$ (124,804)	\$ (55,436)	\$ (182,308)	\$ 57,504
Fund Balance, July 1, 2013	1,042,727	(92,426)	0	950,301	875,967	875,967	74,334
Fund Balance, June 30, 2014	\$ 1,045,884	\$ 0	\$ (220,387)	\$ 825,497	\$ 820,531	\$ 693,659	\$ 131,838

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

Exhibit C-7

Campbell 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, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 728,363	\$ 0	\$ 0	\$ 728,363	\$ 878,261	\$ 780,111	\$ (51,748)
Licenses and Permits	0	0	0	0	250	250	(250)
Charges for Current Services	598	0	0	598	0	0	598
Other Local Revenues	583,854	0	0	583,854	620,234	633,357	(49,503)
State of Tennessee	2,084,730	0	0	2,084,730	2,364,067	2,826,404	(741,674)
Federal Government	0	0	0	0	700,537	700,537	(700,537)
Total Revenues	\$ 3,397,545	\$ 0	\$ 0	\$ 3,397,545	\$ 4,563,349	\$ 4,940,659	\$ (1,543,114)
Expenditures							
Highways							
Administration	\$ 187,286	(1,189)	28	186,125	189,041	187,797	1,672
Highway and Bridge Maintenance	1,260,567	(83,496)	477,246	1,654,317	1,297,856	1,708,190	53,873
Operation and Maintenance of Equipment	1,035,209	(18,391)	6,266	1,023,084	1,135,836	1,077,696	54,612
Quarry Operations	253,199	(1,323)	456	252,332	280,342	260,857	8,525
Other Charges	124,975	(2,633)	192	122,534	140,290	126,805	4,271
Employee Benefits	81,971	(153)	66	81,884	94,485	84,233	2,349
Capital Outlay	474,473	(8,000)	164	466,637	1,488,635	2,011,379	1,544,742
Total Expenditures	\$ 3,417,680	(115,185)	484,418	\$ 3,786,913	\$ 4,626,485	\$ 5,456,957	\$ 1,670,044
Excess (Deficiency) of Revenues Over Expenditures	\$ (20,135)	\$ 115,185	\$ (484,418)	\$ (389,368)	\$ (63,136)	\$ (516,298)	\$ 126,930
Other Financing Sources (Uses)							
Insurance Recovery	\$ 150	\$ 0	\$ 0	\$ 150	\$ 0	\$ 150	\$ 0
Transfers In	375,000	0	0	375,000	0	375,000	0
Transfers Out	(12,201)	0	0	(12,201)	0	(12,201)	0
Total Other Financing Sources	\$ 362,949	\$ 0	\$ 0	\$ 362,949	\$ 0	\$ 362,949	\$ 0

(Continued)

Exhibit C-7

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 342,814	\$ 115,185	\$ (484,418)	\$ (26,419)	\$ (63,136)	\$ (153,349)	\$ 126,930
Fund Balance, July 1, 2013	951,413	(115,185)	0	836,228	724,474	724,474	111,754
Fund Balance, June 30, 2014	\$ 1,294,227	\$ 0	\$ (484,418)	\$ 809,809	\$ 661,338	\$ 571,125	\$ 238,684

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

Exhibit D

Campbell County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2014

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,293,818
Due from Other Governments	<u>580,127</u>
Total Assets	<u><u>\$ 2,873,945</u></u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	\$ 580,127
Due to Litigants, Heirs, and Others	<u>2,293,818</u>
Total Liabilities	<u><u>\$ 2,873,945</u></u>

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

CAMPBELL COUNTY, TENNESSEE

Index of Notes to Financial Statements

Note	Page(s)
I. Summary of Significant Accounting Policies	
A. Reporting Entity	40
B. Government-wide and Fund Financial Statements	41
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	42
D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	
1. Deposits and Investments	44
2. Receivables and Payables	45
3. Inventories and Prepaid Items	46
4. Capital Assets	46
5. Deferred Outflows/Inflows of Resources	47
6. Compensated Absences	47
7. Long-term Obligations	48
8. Net Position and Fund Balance	48
II. Reconciliation of Government-wide and Fund Financial Statements	
A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position	50
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	50
III. Stewardship, Compliance, and Accountability	
Budgetary Information	51
IV. Detailed Notes on All Funds	
A. Deposits and Investments	52
B. Capital Assets	53
C. Construction Commitments	55
D. Interfund Receivables, Payables, and Transfers	56
E. Long-term Obligations	57
F. Other Commitments	61
G. On-Behalf Payments - Discretely Presented Campbell County School Department	61
V. Other Information	
A. Risk Management	61
B. Accounting Changes	62
C. Subsequent Events	62
D. Contingent Liabilities	63
E. Joint Ventures	63
F. Jointly Governed Organization	64
G. Retirement Commitments	64
H. Other Postemployment Benefits (OPEB)	67
I. Office of Central Accounting, Budgeting, and Purchasing	72
J. Purchasing Law	72

CAMPBELL COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Campbell 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 Campbell County:

A. Reporting Entity

Campbell County is a public municipal corporation governed by an elected 15-member board. As required by GAAP, these financial statements present Campbell 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 Campbell County School Department operates the public school system in the county, and the voters of Campbell County elect its board. The School Department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the County Commission's approval. The School Department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Campbell County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Campbell County, and the Campbell County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the County Commission's approval. The financial statements of the Campbell County Emergency Communications District were not available from other auditors in time for inclusion in this report; however, in our opinion, this omission is not material to the component units' opinion unit.

The Campbell 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. Although required by GAAP, the financial statements of the Campbell County Emergency Communications District were not available in time for inclusion, as previously mentioned. Complete financial statements of the Campbell County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Campbell County Emergency Communications District
P.O. Box 344
1111 Jacksboro Pike
LaFollette, TN 37766

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 Campbell 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 Campbell 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.

Campbell County issues all debt for the discretely presented Campbell County School Department. There were no debt issues contributed by the county to the School Department during the year ended June 30, 2014.

Separate financial statements are provided for governmental funds and fiduciary funds. 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, except for agency funds, which have no measurement focus. 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 Campbell County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Campbell County has no proprietary funds to report.

Separate financial statements are provided for governmental 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 fiduciary funds in total are reported in a single column.

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. Campbell County considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the General Debt Service Fund for payments to be made early in the following year.

Property taxes for the period levied, in-lieu-of tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to

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

Fiduciary fund financial statements are reported using the economic resources measurement focus, except for agency funds, which have no 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.

Campbell 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.

Solid Waste/Sanitation Fund – This special revenue fund accounts for transactions relating to the disposal of Campbell County’s solid waste. Local taxes and general service charges are 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.

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

Other Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Additionally, Campbell County reports the following fund type:

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers and local sales taxes received by the state to be forwarded to the various cities in Campbell County. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

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

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

Central Cafeteria Fund – This special revenue fund is used to account for transactions related to school food services. Charges for services and federal grants are the foundational revenues of this fund.

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.

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

1. Deposits and Investments

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; 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 Campbell County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Campbell 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 fair value. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Accordingly,

the pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. 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. All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

2. 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 3.75 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 a deferred inflow of resources as of June 30.

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

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

Most payables are disaggregated on the face of the financial statements. Other current liabilities in the Drug Control Fund totaling \$167,070 represent confiscated funds awaiting court orders.

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

3. Inventories and Prepaid Items

Inventories of Campbell County are recorded at cost, determined on the first-in, first-out method. 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. 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), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	7 - 40
Other Capital Assets	5 - 15
Infrastructure:	
Roads	20 - 50
Bridges	40

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These revenues are from the following sources: current and delinquent property taxes and various other revenue accruals, which do not meet the availability criteria for governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Compensated Absences

It is the county's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The School Department does not have a policy to permit employees to accumulate earned but unused vacation. There is no liability for unpaid accumulated sick leave since neither Campbell County nor the School Department has a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county. 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.

7. Long-term Obligations

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

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

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

8. Net Position and Fund Balance

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

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

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

As of June 30, 2014, Campbell County had \$36,623,994 in outstanding debt for capital purposes for the discretely presented Campbell County School Department. This debt is a liability of Campbell County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Campbell County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The County Commission has

authorized the county's Budget/Finance Committee to make assignments for the general government. The Board of Education makes assignments for the School Department. Assigned fund balance in the General Fund represents amounts assigned for encumbrances (\$182,740). Assigned fund balance in the School Department's General Purpose School Fund represents amounts assigned for encumbrances (\$633,222) and amounts appropriated for use in the 2014-2015 budget (\$901,085).

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.

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 Campbell 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 Campbell 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

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 (special revenue fund), which is not budgeted, and the Other Capital Projects Fund, which adopts project length budgets. 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 is presented on the face of each budgetary schedule.

At June 30, 2014, Campbell County reported the following significant encumbrances:

Fund	Description	Amount
Primary Government:		
Major Fund:		
Solid Waste/Sanitation	Garbage Trucks	\$ 211,150
Highway/Public Works	Asphalt	458,672
Nonmajor Fund:		
General Capital Projects	Pumper Truck	305,064

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

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 and in repurchase agreements. 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. The county had no pooled and nonpooled investments as of June 30, 2014.

B. Capital Assets

Capital assets activity for the year ended June 30, 2014, was as follows:

Primary Government

Governmental Activities

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	\$ 2,121,410	\$ 0	\$ 0	\$ 2,121,410
Construction in Progress	7,870,348	3,490,893	(333,850)	11,027,391
Total Capital Assets, Not Depreciated	<u>\$ 9,991,758</u>	<u>\$ 3,490,893</u>	<u>\$ (333,850)</u>	<u>\$ 13,148,801</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 14,149,976	\$ 529,995	\$ 0	\$ 14,679,971
Roads and Bridges	79,888,487	0	0	79,888,487
Other Capital Assets	7,367,697	980,993	(292,558)	8,056,132
Total Capital Assets, Depreciated	<u>\$ 101,406,160</u>	<u>\$ 1,510,988</u>	<u>\$ (292,558)</u>	<u>\$ 102,624,590</u>

Governmental Activities (Cont.)

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 3,669,883	\$ 463,336	\$ 0	\$ 4,133,219
Roads and Bridges	35,949,817	1,997,212	0	37,947,029
Other Capital Assets	5,409,376	487,125	(234,465)	5,662,036
Total Accumulated Depreciation	<u>\$ 45,029,076</u>	<u>\$ 2,947,673</u>	<u>\$ (234,465)</u>	<u>\$ 47,742,284</u>
Total Capital Assets Depreciated, Net	<u>\$ 56,377,084</u>	<u>\$ (1,436,685)</u>	<u>\$ (58,093)</u>	<u>\$ 54,882,306</u>
Governmental Activities Capital Assets, Net	<u>\$ 66,368,842</u>	<u>\$ 2,054,208</u>	<u>\$ (391,943)</u>	<u>\$ 68,031,107</u>

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

Governmental Activities:

General Government	\$ 322,942
Finance	19,322
Administration of Justice	3,337
Public Safety	246,961
Public Health and Welfare	229,034
Highways/Public Works	<u>2,126,077</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,947,673</u>

Discretely Presented Campbell County School Department

Governmental Activities:

	Balance 7-1-13	Increases	Balance 6-30-14
Capital Assets Not Depreciated:			
Land	\$ 1,139,425	\$ 0	\$ 1,139,425
Construction in Progress	<u>0</u>	<u>454,432</u>	<u>454,432</u>
Total Capital Assets Not Depreciated	<u>\$ 1,139,425</u>	<u>\$ 454,432</u>	<u>\$ 1,593,857</u>

Governmental Activities (Cont.):

	Balance 7-1-13	Increases	Balance 6-30-14
Capital Assets			
Depreciated:			
Buildings and			
Improvements	\$ 81,668,072	\$ 294,449	\$ 81,962,521
Other Capital Assets	3,773,789	67,571	3,841,360
Total Capital Assets			
Depreciated	<u>\$ 85,441,861</u>	<u>\$ 362,020</u>	<u>\$ 85,803,881</u>
Less Accumulated			
Depreciated For:			
Buildings and			
Improvements	\$ 28,510,413	\$ 2,316,473	\$ 30,826,886
Other Capital Assets	2,528,296	241,035	2,769,331
Total Accumulated			
Depreciation	<u>\$ 31,038,709</u>	<u>\$ 2,557,508</u>	<u>\$ 33,596,217</u>
Total Capital Assets			
Depreciated, Net	<u>\$ 54,403,152</u>	<u>\$ (2,195,488)</u>	<u>\$ 52,207,664</u>
Governmental Activities			
Capital Assets, Net	<u>\$ 55,542,577</u>	<u>\$ (1,741,056)</u>	<u>\$ 53,801,521</u>

There were no decreases in capital assets to report during the year ended June 30, 2014.

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

Governmental Activities:

Instruction	\$ 23,641
Support Services	2,357,718
Operation of Non-instructional Services	<u>176,149</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,557,508</u>

C. Construction Commitments

At June 30, 2014, the Other Capital Projects Fund had uncompleted construction contracts of approximately \$1,461,949 for the construction of the new justice center (\$1,057,890) and other projects (\$404,059). Funding has been received for these future expenditures.

The General Capital Projects Fund had an uncompleted construction contract of \$233,096 for a railroad spur at June 30, 2014. Funding is being provided by a federal grant for these future expenditures.

The discretely presented General Purpose School Fund had uncompleted construction contracts for building improvements totaling \$421,548. Funding has been received for these future expenditures.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2014, was as follows:

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General Debt Service	Other Capital Projects	\$ 192
Nonmajor governmental	General	224
General	Nonmajor governmental	1,853
Discretely Presented School		
Department:		
General Purpose School	School Federal Projects	60

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.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Component Unit:	
General Debt Service	School Department	\$ 9,557
	"	141,000

Interfund Transfers:

Interfund transfers for the year ended June 30, 2014, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In			
	General Fund	Highway/ Public Works Fund	Other Capital Projects Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 0	\$ 0	38,116
Solid Waste/Sanitation Fund	44,791	0	0	0
Highway/Public Works Fund	12,201	0	0	0
Other Capital Projects Fund	0	375,000	0	97,118
Nonmajor governmental funds	69,758	0	199,388	0
Total	\$ 126,750	\$ 375,000	\$ 199,388	\$ 135,234

Discretely Presented Campbell County School Department

Transfers Out	Transfers In	
	General Purpose School Fund	Central Cafeteria Fund
General Purpose School Fund	\$ 0	\$ 125,094
School Federal Projects Fund	1,168	0
Total	\$ 1,168	\$ 125,094

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 Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

E. Long-term Obligations

Primary Government

General Obligation Bonds, Notes, and Other Loans

Campbell County issues general obligation bonds and other loans 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 and other loans have been issued to refund other general obligation debt. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds, capital outlay notes, and other loans are direct obligations and pledge the full faith and credit of the government. General obligation bonds, capital outlay notes, and other loans outstanding were issued for original terms of up to 21 years for bonds, up to 12 years for notes, and up to ten years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, notes, and other loans included in long-term debt as of June 30, 2014, will be retired from the General Debt Service Fund.

General obligation bonds, capital outlay notes, and other loans outstanding as of June 30, 2014, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-14
General Obligation Bonds	1 to 5.8 %	6-1-32	\$ 26,480,000	\$ 25,805,000
General Obligation Bonds - Refunding	3 to 4	6-1-26	25,285,000	23,475,000
Capital Outlay Notes	1.53 to 4.23	11-15-20	1,850,000	1,120,832
Other Loans - Fixed Rate	0	5-1-22	1,225,262	1,086,554

The annual requirements to amortize all general obligation bonds, notes, and other loans outstanding as of June 30, 2014, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	\$ 2,020,000	\$ 2,113,415	\$ 4,133,415
2016	2,100,000	2,042,085	4,142,085
2017	2,195,000	1,967,881	4,162,881
2018	2,350,000	1,890,952	4,240,952
2019	2,535,000	1,803,760	4,338,760
2020-2024	14,510,000	7,511,644	22,021,644
2025-2029	16,980,000	4,326,658	21,306,658
2030-2032	6,590,000	535,143	7,125,143
Total	\$ 49,280,000	\$ 22,191,538	\$ 71,471,538

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	\$ 300,001	\$ 35,344	\$ 335,345
2016	300,001	21,264	321,265
2017	174,999	13,373	188,372
2018	141,667	9,228	150,895
2019	141,667	5,466	147,133
2020-2021	62,497	2,644	65,141
Total	\$ 1,120,832	\$ 87,319	\$ 1,208,151

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2015	\$ 138,708	\$ 0	\$ 138,708
2016	138,708	0	138,708
2017	138,708	0	138,708
2018	138,708	0	138,708
2019	138,708	0	138,708
2020-2022	393,014	0	393,014
Total	\$ 1,086,554	\$ 0	\$ 1,086,554

There is \$1,959,410 available in the General Debt Service Fund to service long-term debt. Debt per capita, including bonds, notes, and other loans totaled \$1,265, based on the 2010 federal census.

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2014, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2013	\$ 43,650,000	\$ 687,499
Additions	6,460,000	600,000
Reductions	(830,000)	(166,667)
Balance, June 30, 2014	\$ 49,280,000	\$ 1,120,832
Balance Due Within One Year	\$ 2,020,000	\$ 300,001

	Other Loans	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2013	\$ 9,325,262	\$ 454,257	\$ 775,000
Additions	0	386,798	139,000
Reductions	(8,238,708)	(372,657)	(61,000)
Balance, June 30, 2014	<u>\$ 1,086,554</u>	<u>\$ 468,398</u>	<u>\$ 853,000</u>
Balance Due Within One Year	<u>\$ 138,708</u>	<u>\$ 426,242</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 52,808,784
Less: Balance Due Within One Year	(2,884,951)
Add: Unamortized Premium on Debt	<u>859,010</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 50,782,843</u>

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

Discretely Presented Campbell County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Campbell County School Department for the year ended June 30, 2014, was as follows:

Governmental Activities:

	Other Postemployment Benefits
Balance, July 1, 2013	\$ 4,499,446
Additions	1,076,615
Reductions	<u>(629,758)</u>
Balance, June 30, 2014	<u>\$ 4,946,303</u>
Balance Due Within One Year	<u>\$ 0</u>

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

F. Other Commitments

During the year, the School Department paid \$1,970,394 to the primary government's General Debt Service Fund to be applied toward the retirement of school related debt. By resolution, the Campbell County Board of Education has committed future contributions of \$1,250,000 per fiscal year to the primary government's General Debt Service Fund through the year ending June 30, 2030, to provide funds for the retirement of current and future debt issued for school purposes. Also by resolution, the Campbell County Board of Education has committed an amount equal to the annual debt service requirements of the outstanding Energy Efficient Incentive School Loans. The annual requirements are \$582,183 per fiscal year through the year ending June 25, 2028.

G. On-Behalf Payments – Discretely Presented Campbell County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Campbell County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2014, were \$276,238 and \$69,528, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

The county is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The county joined the Local Government Property and Casualty Fund (LGPCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county pays an annual premium to the LGPCF for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the LGPCF provides for it to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding \$100,000 for each insured event.

The county also continues to carry commercial health and accident insurance for its employees. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

Discretely Presented Campbell County School Department

For its certified teachers, the School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, *Tennessee Code Annotated (TCA)*, all local education agencies are eligible to participate. The LEGIF is included in the Comprehensive Annual 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.

The School Department continues to carry commercial health and accident insurance for its noncertified employees. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

The School Department is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. 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 Tort Liability Act to provide governmental insurance coverage. The School Department pays an annual premium to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans and Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees became effective for the year ended June 30, 2014.

GASB Statement No. 67, replaces the requirements of Statements No. 25 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 25 and No. 50 remain applicable to pension plans that are not administered through trusts or equivalent arrangements.

GASB Statement No. 70, relates to accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

C. Subsequent Events

On August 31, 2014, Debbie Wilson left the Office of County Clerk and was succeeded by Alene Baird, and William Baird left the Office of County Mayor and was succeeded by E. L. Morton.

Effective December 31, 2014, William Archer resigned as clerk and master, and Dennis Potter resigned as highway superintendent. Effective January 1, 2015, Dennis Potter was appointed clerk and master and Ron Dilbeck was appointed interim highway superintendent.

D. Contingent Liabilities

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

E. Joint Ventures

The Campbell County Library Board is a joint venture in which the county participates with the cities of LaFollette, Jacksboro, Caryville, and Jellico to operate the library system within the county. Representatives from the four cities and the county comprise the Campbell County Library Board and have equal representation on the board. Campbell County contributed \$38,000 to the operation of the Library Board during the year ended June 30, 2014. Financial statements for the Library Board can be obtained from its administrative office at the following address:

Administrative Office:

Campbell County Library Board
P.O. Box 75
Jacksboro, TN 37757

The Eighth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Eighth Judicial District; Scott, Campbell, Fentress, Claiborne, and Union counties; and various cities within these counties. 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 and is governed by the board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Campbell County made no contributions to the DTF for the year ended June 30, 2014, and does not have any equity interest in this joint venture. Complete financial statements for the DTF can be obtained from its administrative office at the following address:

Administrative Office:

Office of District Attorney General
Eighth Judicial District Drug Task Force
P.O. Box 10
Huntsville, TN 37756

F. Jointly Governed Organization

The Northeast Tennessee Railroad Authority was incorporated in June 2005 as a public authority created by the Tennessee State Legislature. The purpose of the rail authority is to preserve and enhance the railroad system serving Anderson, Campbell, and Scott counties in Tennessee, to secure economic benefits for these counties. The rail authority is governed by a board of directors, which includes the mayor for each of the three counties served by the rail authority. Campbell County did not contribute to the operations of the Northeast Tennessee Railroad Authority for the year ended June 30, 2014. Complete financial statements for the rail authority can be obtained from its administrative office at P.O. Box 180, Huntsville, TN 37756.

G. Retirement Commitments

Plan Description

Employees of Campbell County are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979, become vested after five years of service, and members joining prior to July 1, 1979, were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of *Tennessee Code Annotated (TCA)*. State statutes are amended by the Tennessee General Assembly. Political subdivisions such as Campbell County participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP.

That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at <http://www.tn.gov/treasury/tcrs/PS/>.

Funding Policy

Campbell County requires its employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2014, was 5.95 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Campbell County is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2014, Campbell County's annual pension cost of \$744,852 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2011, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected three percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. Campbell County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011, was two years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-14	\$744,852	100%	\$0
6-30-13	745,129	100	0
6-30-12	827,559	100	0

Funded Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the plan was 96.8 percent funded. The actuarial accrued liability for benefits was \$36.31 million, and the actuarial value of assets was \$35.15 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.16 million. The covered payroll (annual payroll of active employees covered by the plan) was \$12.03 million, and the ratio of the UAAL to the covered payroll was 9.65 percent.

The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

SCHOOL DEPARTMENT

Plan Description

The Campbell County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of *Tennessee Code Annotated*). State statutes are amended by the Tennessee General Assembly. A cost of living adjustment (COLA) is provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson

Building, Nashville, TN 37243-0230 or can be accessed at www.tn.gov/treasury/tcrs/Schools.

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2014, was 8.88 percent of annual covered payroll. The employer contribution requirement for the School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ending June 30, 2014, 2013, and 2012, were \$1,684,191, \$1,706,017, and \$1,730,811, respectively, equal to the required contributions for each year.

H. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

Campbell County participates in a commercial postemployment benefits plan administered by Blue Cross Blue Shield for medical benefits for retirees and their beneficiaries. For accounting purposes, the plan is a single-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee established by the County Commission.

The county has committed \$644,920 in the General Fund to be used for funding a portion of the county's OPEB liability. These funds do not qualify as OPEB plan assets and therefore are not reported as such in the financial statements of this report.

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is purchased commercially and financed on a pay-as-you-go basis. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The county develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums. Eligible employees must be age 55 with ten years of service or any age with 25 years of service until attainment of age 65 when they become eligible for Medicare. Campbell County pays from 60 to 75 percent of the costs of benefits depending upon years of service. The retiree's spouse is eligible for coverage until the spouse reaches age 65. During the year ended June 30, 2014, the county contributed \$61,000 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

ARC	\$ 140,000
Interest on the NOPEBO	31,000
Adjustment to the ARC	(32,000)
Annual OPEB cost	<u>\$ 139,000</u>
Amount of contribution	<u>(61,000)</u>
Increase/decrease in NOPEBO	\$ 78,000
Net OPEB obligation, 7-1-13	<u>775,000</u>
Net OPEB obligation, 6-30-14	<u><u>\$ 853,000</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Campbell County	\$ 183,000	77.4 %	\$ 597,000
6-30-13	"	244,000	27	775,000
6-30-14	"	139,000	43.8	853,000

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, was as follows:

Actuarial valuation date	7-1-12
Actuarial accrued liability (AAL)	\$ 982,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 982,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 7,428,000
UAAL as a % of covered payroll	13%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point.

Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2012, actuarial valuation, the entry age normal method was used. The actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of five percent. The unfunded actuarial accrued liability is being amortized on an open basis over a 30-year period beginning with June 30, 2009.

Discretely Presented Campbell County School Department

Plan Description

The Campbell County School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits for teachers. For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by Section 8-27-302, *Tennessee Code Annotated (TCA)*. Prior to reaching the age of 65, all members have the option of choosing between the standard or partnership preferred provider organization (PPO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare Supplement Plan that does not include pharmacy. The plan is reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tn.gov/finance/act/cafr.html>.

Also, the Campbell County School Department participates in the primary government's commercial postemployment benefits plan as described above for non-teachers. Numbers for the primary government and the School Department have been separately reported for the commercial plan.

The county has committed \$488,562 in the General Fund to be used for funding a portion of the School Department's OPEB liability. These funds do not qualify as OPEB plan assets and therefore are not reported as such in the financial statements of this report.

Funding Policy

Local Education Group Insurance Plan

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employers in the plan

develop their own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. The required contribution rate for teachers ranges from zero to 35 percent based on the years of service and type of coverage. During the year ended June 30, 2014, the discretely presented Campbell County School Department contributed \$604,283 for postemployment benefits related to this plan.

Campbell County Commercial Plan

Funding requirements for the county's commercial postemployment plan are described in the primary government section of this note. During the year ended June 30, 2014, the Campbell County School Department contributed \$25,475 for postemployment benefits related to this plan.

Annual OPEB Cost and Net OPEB Obligation

	County Commercial Plan	Local Education Group Plan	Total
ARC	\$ 112,000	\$ 955,000	\$ 1,067,000
Interest on the NOPEBO	8,000	170,378	178,378
Adjustment to the ARC	(9,000)	(159,763)	(168,763)
Annual OPEB cost	\$ 111,000	\$ 965,615	\$ 1,076,615
Amount of contribution	(25,475)	(604,283)	(629,758)
Increase/decrease in NOPEBO	\$ 85,525	\$ 361,332	\$ 446,857
Net OPEB obligation, 7-1-13	240,000	4,259,446	4,499,446
Net OPEB obligation, 6-30-14	\$ 325,525	\$ 4,620,778	\$ 4,946,303

Fiscal Year Ended	Plans	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Local Education Group	\$ 1,007,067	46.7	% \$ 3,762,340
6-30-13	"	1,017,748	51.2	4,259,446
6-30-14	"	965,615	62.5	4,620,778
6-30-12	County Commercial	207,000	166.6	149,000
6-30-13	"	106,000	14.2	240,000
6-30-14	"	111,000	22.9	325,525

Funded Status and Funding Progress

The funded status of the plans as of the latest actuarial date, was as follows:

	Campbell County Plan	Local Education Group Plan
Actuarial valuation date	7-1-12	7-1-13
Actuarial accrued liability (AAL)	\$ 896,000	\$ 10,292,000
Actuarial value of plan assets	\$ 0	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 896,000	\$ 10,292,000
Actuarial value of assets as a % of the AAL	0%	0%
Covered payroll (active plan members)	\$ 4,750,900	\$ 16,844,100
UAAL as a % of covered payroll	19%	61%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Local Education Group Insurance Plan

In the July 1, 2013, actuarial valuation, the projected unit credit actuarial cost method was used and the actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate was 7.5 percent for fiscal year 2014. The trend rate will decrease to seven percent in fiscal year 2015 and then be reduced by decrements to an ultimate rate of 4.7 percent by fiscal year 2044. The rate includes a 2.5 percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with July 1, 2007.

Campbell County Commercial Plan

Actuarial assumptions for the county's commercial postemployment plan are described in the primary government section of this note.

I. Office of Central Accounting, Budgeting, and Purchasing

Office of Director of Finance

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

J. Purchasing Law

Purchasing procedures for the Offices of County Mayor, Road Superintendent, and Director of Schools are governed by provisions of the County Financial Management System of 1981, which provide for purchases to be made by the purchasing agent under the supervision of the Financial Management Committee. The director of finance serves as the purchasing agent for the county. The committee established a policy that purchases exceeding \$10,000 are to be made on a competitive bid basis.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit E-1

Campbell County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Campbell County School Department
June 30, 2014

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7-1-13	\$ 35,150	\$ 36,312	\$ 1,162	96.8	% \$ 12,035	9.65 %
7-1-11	31,990	32,442	452	98.61	12,159	3.72
7-1-09	26,563	26,563	0	100	11,402	0

Exhibit E-2

Campbell County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Campbell County School Department
June 30, 2014

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Entry Age Normal (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
<u>PRIMARY GOVERNMENT</u>							
Campbell County	7-1-08	\$ 0	\$ 1,941	\$ 1,941	0 %	\$ 7,067	27 %
"	7-1-10	0	1,935	1,935	0	6,252	31
"	7-1-12	0	982	982	0	7,428	13
<u>DISCRETELY PRESENTED CAMPBELL COUNTY SCHOOL DEPARTMENT</u>							
Non-Teachers:							
Campbell County	7-1-08	0	3,228	3,228	0	5,006	64
"	7-1-10	0	3,468	3,468	0	4,667	74
"	7-1-12	0	896	896	0	4,750	19

(Continued)

Exhibit E-2

Campbell County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Campbell County School Department (Cont.)

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a
							Percentage of Covered Payroll (b-a)/c)
<u>DISCRETELY PRESENTED CAMPBELL COUNTY SCHOOL DEPARTMENT</u>							
Teachers:							
Local Education Group	7-1-10	\$ 0	\$ 10,287	\$ 10,287	0 %	\$ 17,955	57 %
"	7-1-11	0	9,874	9,874	0	16,167	61
"	7-1-13	0	10,292	10,292	0	16,844	61

CAMPBELL COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2014

NONE

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

Nonmajor Governmental Funds

Special Revenue Funds

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

Ambulance Service Fund – The Ambulance Service Fund is used to account for transactions of the county Ambulance Service.

Industrial/Economic Development Fund – The Industrial/Economic Development Fund is used to account for various industrial, planning, and economic development programs of the county.

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

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

Capital Projects Fund

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

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

Campbell County, Tennessee
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2014

	Special Revenue Funds					Total
	Ambulance Service	Industrial / Economic Development	Drug Control	Constitutional Officers - Fees		
\$	200 \$	0 \$	0 \$	1,457 \$	1,657	
	525,348	308,067	205,553	0	1,038,968	
	877,823	9,160	0	396	887,379	
	(34,721)	0	0	0	(34,721)	
	0	40,877	0	0	40,877	
	0	0	0	0	0	
	50,539	111,604	0	0	162,143	
	(4,563)	(7,520)	0	0	(12,083)	
	<u>1,414,626 \$</u>	<u>462,188 \$</u>	<u>205,553 \$</u>	<u>1,853 \$</u>	<u>2,084,220</u>	

ASSETS

Cash	
Equity in Pooled Cash and Investments	
Accounts Receivable	
Allowance for Uncollectibles	
Due from Other Governments	
Due from Other Funds	
Property Taxes Receivable	
Allowance for Uncollectible Property Taxes	
Total Assets	

LIABILITIES

Accounts Payable	
Accrued Payroll	
Payroll Deductions Payable	
Due to Other Funds	
Other Current Liabilities	
Total Liabilities	

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes	
Deferred Delinquent Property Taxes	

(Continued)

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

	Special Revenue Funds					Total
	Ambulance Service	Industrial / Economic Development	Drug Control	Constitutional Officers - Fees		
\$	639,357	37,847	0	0	0	677,204
\$	684,601	141,015	0	0	0	825,616

DEFERRED INFLOWS OF RESOURCES (Cont.)

Other Deferred/Unavailable Revenue
 Total Deferred Inflows of Resources

FUND BALANCES

Restricted:
 Restricted for Public Safety
 Restricted for Public Health and Welfare
 Restricted for Other Operations
 Committed:
 Committed for Public Health and Welfare
 Committed for Capital Projects
 Committed for Other Purposes
 Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$	0	0	38,106	0	0	38,106
\$	0	0	0	0	0	0
\$	0	156,218	0	0	0	156,218
\$	693,525	0	0	0	0	693,525
\$	0	164,187	0	0	0	164,187
\$	693,525	320,405	38,106	0	0	1,052,036
\$	1,414,626	462,188	205,553	1,853	0	2,084,220

(Continued)

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

	<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	0 \$	1,657
	350,239	1,389,207
	0	887,379
	0	(34,721)
	301	41,178
	224	224
	535,229	697,372
	(36,077)	(48,160)
	<u>\$ 849,916 \$</u>	<u>2,934,136</u>
	0 \$	512
	0	10,095
	0	27,038
	0	1,853
	0	167,070
	<u>0 \$</u>	<u>206,568</u>
	475,918 \$	617,265
	18,839	25,904

(Continued)

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Allowance for Uncollectibles
 Due from Other Governments
 Due from Other Funds
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Total Assets

LIABILITIES

Accounts Payable
 Accrued Payroll
 Payroll Deductions Payable
 Due to Other Funds
 Other Current Liabilities
 Total Liabilities

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes
 Deferred Delinquent Property Taxes

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

	Capital Projects Fund	Total Nonmajor Governmental Funds
	<u>General</u>	
	Capital Projects	
	300	677,504
	<u>495,057</u>	<u>1,320,673</u>
<u>DEFERRED INFLOWS OF RESOURCES (Cont.)</u>		
Other Deferred/Unavailable Revenue		
Total Deferred Inflows of Resources		
<u>FUND BALANCES</u>		
Restricted:		
Restricted for Public Safety	0	38,106
Restricted for Public Health and Welfare	59,388	59,388
Restricted for Other Operations	0	156,218
Committed:		
Committed for Public Health and Welfare	0	693,525
Committed for Capital Projects	295,471	295,471
Committed for Other Purposes	0	164,187
Total Fund Balances	<u>354,859</u>	<u>1,406,895</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>849,916</u>	<u>2,934,136</u>

Exhibit F-2

Campbell County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2014

	Special Revenue Funds					Total
	Ambulance Service	Industrial/ Economic Development	Drug Control	Constitu- tional Officers - Fees		
<u>Revenues</u>						
Local Taxes	\$ 84,157	\$ 186,363	\$ 0	\$ 0	\$ 0	270,520
Fines, Forfeitures, and Penalties	0	0	57,955	0	0	57,955
Charges for Current Services	2,014,204	550	0	12,439	0	2,027,193
Other Local Revenues	13,018	44,151	5,250	0	0	62,419
Federal Government	0	160,134	0	0	0	160,134
Other Governments and Citizens Groups	0	14,882	0	0	0	14,882
Total Revenues	\$ 2,111,379	\$ 406,080	\$ 63,205	\$ 12,439	\$ 0	\$ 2,593,103
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 163,878	\$ 0	\$ 0	\$ 0	\$ 163,878
Administration of Justice	0	0	0	12,439	0	12,439
Public Safety	0	0	129,445	0	0	129,445
Public Health and Welfare	2,359,258	0	0	0	0	2,359,258
Other Operations	9,866	118,571	0	0	0	128,437
Capital Projects	0	0	0	0	0	0
Total Expenditures	\$ 2,369,124	\$ 282,449	\$ 129,445	\$ 12,439	\$ 0	\$ 2,793,457
Excess (Deficiency) of Revenues Over Expenditures	\$ (257,745)	\$ 123,631	\$ (66,240)	\$ 0	\$ 0	\$ (200,354)
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 710	\$ 0	\$ 2,880	\$ 0	\$ 0	\$ 3,590
Transfers In	0	0	38,116	0	0	38,116

(Continued)

Exhibit F-2

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

	Special Revenue Funds				Total
	Ambulance Service	Industrial/Economic Development	Drug Control	Constitutional Officers - Fees	
Other Financing Sources (Uses) (Cont.)					
Transfers Out	\$ (69,176)	\$ (582)	\$ 0	\$ 0	\$ (69,758)
Total Other Financing Sources (Uses)	\$ (68,466)	\$ (582)	\$ 40,996	\$ 0	\$ (28,052)
Net Change in Fund Balances	\$ (326,211)	\$ 123,049	\$ (25,244)	\$ 0	\$ (228,406)
Fund Balance, July 1, 2013	1,019,736	197,356	63,350	0	1,280,442
Fund Balance, June 30, 2014	\$ 693,525	\$ 320,405	\$ 38,106	\$ 0	\$ 1,052,036

(Continued)

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

	Capital Projects Fund	Total Nonmajor Governmental Funds
<u>Revenues</u>		
Local Taxes	\$ 547,760	\$ 818,280
Fines, Forfeitures, and Penalties	0	57,955
Charges for Current Services	0	2,027,193
Other Local Revenues	0	62,419
Federal Government	0	160,134
Other Governments and Citizens Groups	29,670	44,552
<u>Total Revenues</u>	<u>\$ 577,430</u>	<u>\$ 3,170,533</u>
<u>Expenditures</u>		
Current:		
General Government	0	163,878
Administration of Justice	0	12,439
Public Safety	0	129,445
Public Health and Welfare	0	2,359,258
Other Operations	0	128,437
Capital Projects	334,217	334,217
<u>Total Expenditures</u>	<u>\$ 334,217</u>	<u>\$ 3,127,674</u>
<u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u>	<u>\$ 243,213</u>	<u>\$ 42,859</u>
<u>Other Financing Sources (Uses)</u>		
Insurance Recovery	0	3,590
Transfers In	97,118	135,234

(Continued)

Exhibit F-2

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

	Capital Projects Fund	Total Nonmajor Governmental Funds
<u>Other Financing Sources (Uses) (Cont.)</u>		
Transfers Out	\$ (199,388)	\$ (269,146)
Total Other Financing Sources (Uses)	<u>\$ (102,270)</u>	<u>\$ (130,322)</u>
Net Change in Fund Balances	\$ 140,943	\$ (87,463)
Fund Balance, July 1, 2013	213,916	1,494,358
Fund Balance, June 30, 2014	<u>\$ 354,859</u>	<u>\$ 1,406,895</u>

Exhibit F-3

Campbell County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 84,157	\$ 0	\$ 0	\$ 84,157	\$ 78,811	\$ 79,244	\$ 4,913
Charges for Current Services	2,014,204	0	0	2,014,204	1,940,315	2,020,737	(6,533)
Other Local Revenues	13,018	0	0	13,018	0	12,943	75
Total Revenues	\$ 2,111,379	\$ 0	\$ 0	\$ 2,111,379	\$ 2,019,126	\$ 2,112,924	\$ (1,545)
Expenditures							
Public Health and Welfare							
Ambulance/Emergency Medical Services	\$ 2,359,258	\$ (346,977)	\$ 36,722	\$ 2,049,003	\$ 1,943,901	\$ 2,110,575	\$ 61,572
Other Operations	9,866	0	0	9,866	14,183	14,183	4,317
Employee Benefits							
Total Expenditures	\$ 2,369,124	\$ (346,977)	\$ 36,722	\$ 2,058,869	\$ 1,958,084	\$ 2,124,758	\$ 65,889
Excess (Deficiency) of Revenues Over Expenditures	\$ (257,745)	\$ 346,977	\$ (36,722)	\$ 52,510	\$ 61,042	\$ (11,834)	\$ 64,344
Other Financing Sources (Uses)							
Insurance Recovery	\$ 710	\$ 0	\$ 0	\$ 710	\$ 0	\$ 710	\$ 0
Transfers Out	(69,176)	0	0	(69,176)	(61,042)	(69,176)	0
Total Other Financing Sources	\$ (68,466)	\$ 0	\$ 0	\$ (68,466)	\$ (61,042)	\$ (68,466)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ (326,211)	\$ 346,977	\$ (36,722)	\$ (15,956)	\$ 0	\$ (80,300)	\$ 64,344
Fund Balance, July 1, 2013	1,019,736	(346,977)	0	672,759	667,118	667,118	5,641
Fund Balance, June 30, 2014	\$ 693,525	\$ 0	\$ (36,722)	\$ 656,803	\$ 667,118	\$ 586,818	\$ 69,985

Exhibit F-4

Campbell County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Industrial/Economic Development Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 186,363	\$ 0	\$ 0	\$ 186,363	\$ 185,155	\$ 185,638	\$ 725
Charges for Current Services	550	0	0	550	250	250	300
Other Local Revenues	44,151	0	0	44,151	47,253	47,853	(3,702)
Federal Government	160,134	0	0	160,134	13,182	13,182	146,952
Other Governments and Citizens Groups	14,882	0	0	14,882	30,520	30,520	(15,638)
Total Revenues	\$ 406,080	\$ 0	\$ 0	\$ 406,080	\$ 276,360	\$ 277,443	\$ 128,637
<u>Expenditures</u>							
<u>General Government</u>							
Development	\$ 121,450	(24,470)	24,531	\$ 121,511	\$ 210,735	\$ 211,236	\$ 89,725
Planning	18,625	(1,000)	2,750	20,375	37,840	37,840	17,465
Other Facilities	23,803	(1,688)	1,078	23,193	22,975	26,575	3,382
<u>Other Operations</u>							
Tourism	45,000	0	0	45,000	45,000	45,000	0
Industrial Development	73,571	0	77	73,648	154,076	150,476	76,828
Total Expenditures	\$ 282,449	(27,158)	28,436	\$ 283,727	\$ 470,626	\$ 471,127	\$ 187,400
Excess (Deficiency) of Revenues Over Expenditures	\$ 123,631	\$ 27,158	(28,436)	\$ 122,353	(194,266)	(193,684)	\$ 316,037
<u>Other Financing Sources (Uses)</u>							
Transfers Out	(582)	0	0	(582)	0	(582)	0
Total Other Financing Sources	(582)	0	0	(582)	0	(582)	0
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 123,049	\$ 27,158	(28,436)	\$ 121,771	(194,266)	(194,266)	\$ 316,037
	197,356	(27,158)	0	170,198	313,923	313,923	(143,725)
Fund Balance, June 30, 2014	\$ 320,405	\$ 0	(28,436)	\$ 291,969	\$ 119,657	\$ 119,657	\$ 172,312

Exhibit F-5

Campbell County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 57,955 \$	0 \$	0 \$	57,955 \$	106,105 \$	70,489 \$	(12,534)
Other Local Revenues	5,250	0	0	5,250	2,500	4,750	500
Total Revenues	\$ 63,205 \$	0 \$	0 \$	63,205 \$	108,605 \$	75,239 \$	(12,034)
<u>Expenditures</u>							
Public Safety							
Drug Enforcement	\$ 129,445 \$	(19,457) \$	9,798 \$	119,786 \$	111,025 \$	133,078 \$	13,292
Total Expenditures	\$ 129,445 \$	(19,457) \$	9,798 \$	119,786 \$	111,025 \$	133,078 \$	13,292
Excess (Deficiency) of Revenues Over Expenditures	\$ (66,240) \$	19,457 \$	(9,798) \$	(56,581) \$	(2,420) \$	(57,839) \$	1,258
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 2,880 \$	0 \$	0 \$	2,880 \$	0 \$	2,880 \$	0
Transfers In	38,116	0	0	38,116	0	38,116	0
Total Other Financing Sources	\$ 40,996 \$	0 \$	0 \$	40,996 \$	0 \$	40,996 \$	0
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ (25,244) \$	19,457 \$	(9,798) \$	(15,585) \$	(2,420) \$	(16,843) \$	1,258
	63,350	(19,457)	0	43,893	34,926	34,926	8,967
Fund Balance, June 30, 2014	\$ 38,106 \$	0 \$	(9,798) \$	28,308 \$	32,506 \$	18,083 \$	10,225

Exhibit F-6

Campbell 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, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 547,760	\$ 0	\$ 0	\$ 547,760	\$ 548,000	\$ 548,000	\$ (240)
State of Tennessee	0	0	0	0	475,472	493,202	(493,202)
Federal Government	0	0	0	0	0	300,000	(300,000)
Other Governments and Citizens Groups	29,670	0	0	29,670	0	29,670	0
Total Revenues	\$ 577,430	\$ 0	\$ 0	\$ 577,430	\$ 1,023,472	\$ 1,370,872	\$ (793,442)
Expenditures							
Capital Projects							
General Administration Projects	\$ 146,363	\$ (26,011)	\$ 41,325	\$ 161,677	\$ 163,000	\$ 163,000	\$ 1,323
Public Safety Projects	89,980	0	0	89,980	90,000	90,000	20
Public Health and Welfare Projects	27,280	(18,686)	339,458	348,052	30,000	359,670	11,618
Social, Cultural, and Recreation Projects	60,679	(32,243)	3,475	31,911	138,810	138,810	106,899
Public Utility Projects	2,280	0	16,000	18,280	20,000	20,000	1,720
Other General Government Projects	7,635	(33,635)	275,533	249,533	485,590	503,320	253,787
Highway and Street Capital Projects	0	0	5,000	5,000	110,000	110,000	105,000
Total Expenditures	\$ 334,217	\$ (110,575)	\$ 680,791	\$ 904,433	\$ 1,037,400	\$ 1,384,800	\$ 480,367
Excess (Deficiency) of Revenues Over Expenditures	\$ 243,213	\$ 110,575	\$ (680,791)	\$ (327,003)	\$ (13,928)	\$ (13,928)	\$ (313,075)
Other Financing Sources (Uses)							
Transfers In	\$ 97,118	\$ 0	\$ 0	\$ 97,118	\$ 0	\$ 97,118	\$ 0
Transfers Out	(199,388)	0	0	(199,388)	(120,000)	(199,388)	0
Total Other Financing Sources	\$ (102,270)	\$ 0	\$ 0	\$ (102,270)	\$ (120,000)	\$ (102,270)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 140,943	\$ 110,575	\$ (680,791)	\$ (429,273)	\$ (133,928)	\$ (116,198)	\$ (313,075)
	213,916	(110,575)	0	103,341	139,143	139,143	(35,802)
Fund Balance, June 30, 2014	\$ 354,859	\$ 0	\$ (680,791)	\$ (325,932)	\$ 5,215	\$ 22,945	\$ (348,877)

Major Governmental Fund

General Debt Service Fund

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

Exhibit G

Campbell County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,222,097	\$ 2,223,822	\$ 2,223,822	\$ (1,725)
Other Local Revenues	180,000	140,936	140,936	39,064
Federal Government	280,051	301,780	301,780	(21,729)
Other Governments and Citizens Groups	1,970,394	1,693,475	1,970,421	(27)
Total Revenues	\$ 4,652,542	\$ 4,360,013	\$ 4,636,959	\$ 15,583
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 402,820	\$ 372,130	\$ 402,820	\$ 0
Education	2,007,555	1,664,537	2,007,555	0
<u>Interest on Debt</u>				
General Government	769,289	792,373	769,290	1
Education	1,410,013	1,500,470	1,410,013	0
<u>Other Debt Service</u>				
General Government	119,944	47,000	161,075	41,131
Total Expenditures	\$ 4,709,621	\$ 4,376,510	\$ 4,750,753	\$ 41,132
Excess (Deficiency) of Revenues Over Expenditures	\$ (57,079)	\$ (16,497)	\$ (113,794)	\$ 56,715
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 6,460,000	\$ 0	\$ 6,460,000	\$ 0
Premiums on Debt Issued	629,641	0	629,641	0
Payments to Refunded Debt Escrow Agent	(6,992,344)	0	(6,992,344)	0
Total Other Financing Sources	\$ 97,297	\$ 0	\$ 97,297	\$ 0
Net Change in Fund Balance	\$ 40,218	\$ (16,497)	\$ (16,497)	\$ 56,715
Fund Balance, July 1, 2013	1,919,192	1,909,332	1,909,332	9,860
Fund Balance, June 30, 2014	\$ 1,959,410	\$ 1,892,835	\$ 1,892,835	\$ 66,575

Fiduciary Funds

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

Constitutional Officers - Agency Fund – The Constitutional Officers - Agency Fund is used to account for amounts collected in an agency capacity by the county clerk, circuit and general sessions courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Exhibit H-1

Campbell County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2014

	<u>Agency Funds</u>		
	Cities - Sales Tax	Constitu- tional Officers - Agency	Total
<u>ASSETS</u>			
Cash	\$ 0	\$ 2,293,818	\$ 2,293,818
Due from Other Governments	580,127	0	580,127
Total Assets	<u>\$ 580,127</u>	<u>\$ 2,293,818</u>	<u>\$ 2,873,945</u>
<u>LIABILITIES</u>			
Due to Other Taxing Units	\$ 580,127	\$ 0	\$ 580,127
Due to Litigants, Heirs, and Others	0	2,293,818	2,293,818
Total Liabilities	<u>\$ 580,127</u>	<u>\$ 2,293,818</u>	<u>\$ 2,873,945</u>

Exhibit H-2

Campbell County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 3,149,345	\$ 3,149,345	\$ 0
Due from Other Governments	833,679	580,127	833,679	580,127
Total Assets	<u>\$ 833,679</u>	<u>\$ 3,729,472</u>	<u>\$ 3,983,024</u>	<u>\$ 580,127</u>
<u>Liabilities</u>				
Due to Other Taxing Units	<u>\$ 833,679</u>	<u>\$ 3,729,472</u>	<u>\$ 3,983,024</u>	<u>\$ 580,127</u>
Total Liabilities	<u>\$ 833,679</u>	<u>\$ 3,729,472</u>	<u>\$ 3,983,024</u>	<u>\$ 580,127</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>
Total Assets	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>
Total Liabilities	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>	<u>\$ 2,387,989</u>	<u>\$ 2,293,818</u>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,387,989	\$ 2,293,818	\$ 2,387,989	\$ 2,293,818
Equity in Pooled Cash and Investments	0	3,149,345	3,149,345	0
Due from Other Governments	833,679	580,127	833,679	580,127
Total Assets	<u>\$ 3,221,668</u>	<u>\$ 6,023,290</u>	<u>\$ 6,371,013</u>	<u>\$ 2,873,945</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 833,679	\$ 3,729,472	\$ 3,983,024	\$ 580,127
Due to Litigants, Heirs, and Others	2,387,989	2,293,818	2,387,989	2,293,818
Total Liabilities	<u>\$ 3,221,668</u>	<u>\$ 6,023,290</u>	<u>\$ 6,371,013</u>	<u>\$ 2,873,945</u>

Campbell County School Department

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

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.

Exhibit I-1

Campbell County, Tennessee
Statement of Activities
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 25,710,740	\$ 0	\$ 3,076,264	\$ 0	\$ (22,634,476)
Support Services	18,213,865	7,440	1,302,436	113,616	(16,790,373)
Operation of Non-instructional Services	4,860,870	549,229	2,951,651	0	(1,359,990)
Total Governmental Activities	\$ 48,785,475	\$ 556,669	\$ 7,330,351	\$ 113,616	\$ (40,784,839)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes				\$	4,250,288
Local Option Sales Taxes					3,119,575
Wheel Taxes					1,438,200
Coal Severance Taxes					77,670
Other Local Taxes					6,260
Grants and Contributions Not Restricted to Specific Programs					29,348,608
Unrestricted Investment Income					1,494
Miscellaneous					128,433
Total General Revenues					\$ 38,370,528
Change in Net Position					\$ (2,414,311)
Net Position, July 1, 2013					59,154,260
Net Position, June 30, 2014					\$ 56,739,949

Campbell County, Tennessee
 Balance Sheet - Governmental Funds
 Discretely Presented Campbell County School Department
 June 30, 2014

	Major Funds				Total Governmental Funds
	General Purpose School	School Federal Projects	Central Cafeteria		
\$	0 \$	253 \$	6,456 \$		6,709
	6,116,397	449,846	571,442		7,137,685
	119	0	0		119
	782,247	170,159	295,600		1,248,006
	60	0	0		60
	4,986,939	0	0		4,986,939
	(329,067)	0	0		(329,067)
\$	11,556,695 \$	620,258 \$	873,498 \$		13,050,451

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Due from Other Governments
 Due from Other Funds
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes

Total Assets

LIABILITIES

Accounts Payable
 Accrued Payroll
 Payroll Deductions Payable
 Retainage Payable
 Due to Other Funds
 Due to Primary Government
 Due to State of Tennessee
 Total Liabilities

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes
 Deferred Delinquent Property Taxes
 Other Deferred/Unavailable Revenue
 Total Deferred Inflows of Resources

(Continued)

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

	Major Funds				Total Governmental Funds
	General Purpose School	School Federal Projects	Central Cafeteria		
\$	62,589 \$	44,624 \$	548,956 \$		656,169
	266,371	500,000	288,699		1,055,070
	621,290	0	0		621,290
	1,534,307	0	0		1,534,307
	3,547,021	0	0		3,547,021
\$	6,031,578 \$	544,624 \$	837,655 \$		7,413,857
\$	11,556,695 \$	620,258 \$	873,498 \$		13,050,451

FUND BALANCES

Restricted:	
Restricted for Education	
Committed:	
Committed for Education	
Committed for Capital Projects	
Assigned:	
Assigned for Education	
Unassigned	
Total Fund Balances	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	

Exhibit I-3

Campbell County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Campbell County School Department
June 30, 2014

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)		\$ 7,413,857
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 1,139,425	
Add: construction in progress	454,432	
Add: buildings and improvements net of accumulated depreciation	51,135,635	
Add: other capital assets net of accumulated depreciation	<u>1,072,029</u>	53,801,521
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: other postemployment benefits liability		(4,946,303)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>470,874</u>
Net position of governmental activities (Exhibit A)		<u>\$ 56,739,949</u>

Exhibit I-4

Campbell County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2014

	Major Funds				Total Governmental Funds
	General Purpose School	School Federal Projects	Central Cafeteria		
<u>Revenues</u>					
Local Taxes	\$ 8,835,053	\$ 0	\$ 0	\$ 0	\$ 8,835,053
Licenses and Permits	1,648	0	0	0	1,648
Charges for Current Services	7,440	0	549,229	0	556,669
Other Local Revenues	194,458	0	16,048	0	210,506
State of Tennessee	28,669,116	0	30,654	0	28,699,770
Federal Government	337,812	4,862,989	2,720,835	0	7,921,636
Other Governments and Citizens Groups	113,616	0	0	0	113,616
Total Revenues	\$ 38,159,143	\$ 4,862,989	\$ 3,316,766	\$ 0	\$ 46,338,898
<u>Expenditures</u>					
Current:					
Instruction	\$ 20,154,213	\$ 3,145,297	\$ 0	\$ 0	\$ 23,299,510
Support Services	14,097,736	1,720,031	0	0	15,817,767
Operation of Non-instructional Services	1,325,800	0	3,364,196	0	4,689,996
Capital Outlay	819,895	0	0	0	819,895
Debt Service:					
Other Debt Service	1,970,394	0	0	0	1,970,394
Total Expenditures	\$ 38,368,038	\$ 4,865,328	\$ 3,364,196	\$ 0	\$ 46,597,562
Excess (Deficiency) of Revenues Over Expenditures	\$ (208,895)	\$ (2,339)	\$ (47,430)	\$ 0	\$ (258,664)
<u>Other Financing Sources (Uses)</u>					
Transfers In	\$ 1,168	\$ 0	\$ 125,094	\$ 0	\$ 126,262
Transfers Out	(125,094)	(1,168)	0	0	(126,262)
Total Other Financing Sources (Uses)	\$ (123,926)	\$ (1,168)	\$ 125,094	\$ 0	\$ 0
Net Change in Fund Balances	\$ (332,821)	\$ (3,507)	\$ 77,664	\$ 0	\$ (258,664)
Fund Balance, July 1, 2013	6,364,399	548,131	759,991	0	7,672,521
Fund Balance, June 30, 2014	\$ 6,031,578	\$ 544,624	\$ 837,655	\$ 0	\$ 7,413,857

Campbell County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2014

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)		\$ (258,664)
<p>(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:</p>		
Add: capital assets purchased in the current period	\$ 816,452	
Less: current-year depreciation expense	<u>(2,557,508)</u>	(1,741,056)
<p>(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Add: deferred delinquent property taxes and other deferred June 30, 2014	\$ 470,874	
Less: deferred delinquent property taxes and other deferred June 30, 2013	<u>(438,608)</u>	32,266
<p>(3) 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.</p>		
Change in other postemployment benefits liability		<u>(446,857)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (2,414,311)</u>

Exhibit I-6

Campbell County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 Discretely Presented Campbell County School Department
 General Purpose School Fund
 For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 8,835,053	\$ 0	\$ 0	\$ 8,835,053	\$ 9,079,500	\$ 8,867,906	\$ (32,853)
Licenses and Permits	1,648	0	0	1,648	2,500	1,500	148
Charges for Current Services	7,440	0	0	7,440	15,120	15,120	(7,680)
Other Local Revenues	194,458	0	0	194,458	166,274	172,032	22,426
State of Tennessee	28,669,116	0	0	28,669,116	28,110,973	28,688,839	(19,723)
Federal Government	337,812	0	0	337,812	266,623	275,895	61,917
Other Governments and Citizens Groups	113,616	0	0	113,616	0	115,010	(1,394)
Total Revenues	\$ 38,159,143	\$ 0	\$ 0	\$ 38,159,143	\$ 37,640,990	\$ 38,136,302	\$ 22,841
Expenditures							
<u>Instruction</u>							
Regular Instruction Program	\$ 16,202,750	\$ (1,633)	\$ 3,760	\$ 16,204,877	\$ 17,115,611	\$ 16,740,131	\$ 535,254
Alternative Instruction Program	317,520	0	0	317,520	278,624	319,053	1,533
Special Education Program	2,068,281	0	250	2,068,531	2,173,962	2,097,729	29,198
Vocational Education Program	1,565,662	0	0	1,565,662	1,367,582	1,574,396	8,734
<u>Support Services</u>							
Attendance	35,182	0	0	35,182	35,451	35,451	269
Health Services	469,297	0	0	469,297	359,923	483,915	14,618
Other Student Support	1,481,630	(560)	0	1,481,070	1,493,067	1,523,217	42,147
Regular Instruction Program	2,288,044	(13,054)	19,335	2,294,325	2,054,212	2,369,956	75,631
Alternative Instruction Program	154,666	0	0	154,666	161,330	161,330	6,664
Special Education Program	419,559	(1,534)	1,008	419,033	433,947	432,188	13,155
Vocational Education Program	88,154	0	69	88,223	99,154	90,030	1,807
Other Programs	345,766	0	0	345,766	0	345,766	0
Board of Education	1,248,915	(2,083)	0	1,246,832	1,302,056	1,322,141	75,309
Director of Schools	250,836	(1,246)	2,748	252,338	277,561	277,560	25,222
Office of the Principal	2,219,948	0	19,958	2,239,906	2,253,397	2,276,572	36,666
Fiscal Services	120,067	0	0	120,067	120,067	120,067	0
Human Services/Personnel	2,382	0	0	2,382	58,370	2,384	2
Operation of Plant	2,947,950	(828)	5,336	2,952,458	3,450,339	3,277,527	325,069

(Continued)

Exhibit I-6

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Maintenance of Plant	\$ 586,747	\$ (21,323)	\$ 21,941	\$ 587,365	\$ 599,577	\$ 599,577	\$ 12,212
Transportation	1,437,419	(2,504)	64,577	1,499,492	1,453,185	1,507,488	7,996
Central and Other	1,174	0	0	1,174	26,943	1,175	1
<u>Operation of Non-instructional Services</u>							
Community Services	311,426	0	875	312,301	314,505	322,505	10,204
Early Childhood Education	1,014,374	0	0	1,014,374	1,008,142	1,016,648	2,274
<u>Capital Outlay</u>							
Regular Capital Outlay	819,895	(177,249)	493,365	1,136,011	660,319	1,378,137	242,126
<u>Principal on Debt</u>							
Education	0	0	0	0	263,708	0	0
Interest on Debt	0	0	0	0	13,234	0	0
Other Debt Service							
Education	1,970,394	0	0	1,970,394	1,693,475	1,970,417	23
Total Expenditures	\$ 38,368,038	\$ (222,014)	\$ 633,222	\$ 38,779,246	\$ 39,067,741	\$ 40,245,360	\$ 1,466,114
Excess (Deficiency) of Revenues Over Expenditures	\$ (208,895)	\$ 222,014	\$ (633,222)	\$ (620,103)	\$ (1,426,751)	\$ (2,109,058)	\$ 1,488,955
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 1,168	\$ 0	\$ 0	\$ 1,168	\$ 6,289	\$ 6,289	\$ (5,121)
Transfers Out	(125,094)	0	0	(125,094)	(97,438)	(125,094)	0
Total Other Financing Sources	\$ (123,926)	\$ 0	\$ 0	\$ (123,926)	\$ (91,149)	\$ (118,805)	\$ (5,121)
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ (332,821)	\$ 222,014	\$ (633,222)	\$ (744,029)	\$ (1,517,900)	\$ (2,227,863)	\$ 1,483,834
Fund Balance, July 1, 2013	6,364,399	(222,014)	0	6,142,385	4,624,118	4,624,118	1,518,267
Fund Balance, June 30, 2014	\$ 6,031,578	\$ 0	\$ (633,222)	\$ 5,398,356	\$ 3,106,218	\$ 2,396,255	\$ 3,002,101

Exhibit I-7

Campbell County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Campbell County School Department
School Federal Projects Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 4,862,989	\$ 5,095,154	\$ 5,702,955	\$ (839,966)
Total Revenues	<u>\$ 4,862,989</u>	<u>\$ 5,095,154</u>	<u>\$ 5,702,955</u>	<u>\$ (839,966)</u>
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 2,118,934	\$ 2,010,392	\$ 2,263,960	\$ 145,026
Special Education Program	951,214	949,486	1,015,253	64,039
Vocational Education Program	75,149	74,745	76,133	984
<u>Support Services</u>				
Health Services	15,287	15,556	15,556	269
Other Student Support	243,302	94,226	399,231	155,929
Regular Instruction Program	1,133,419	1,373,485	1,456,865	323,446
Special Education Program	212,479	323,492	345,416	132,937
Vocational Education Program	5,299	36,146	5,294	(5)
Transportation	110,245	212,913	131,919	21,674
Total Expenditures	<u>\$ 4,865,328</u>	<u>\$ 5,090,441</u>	<u>\$ 5,709,627</u>	<u>\$ 844,299</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (2,339)</u>	<u>\$ 4,713</u>	<u>\$ (6,672)</u>	<u>\$ 4,333</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 182,365	\$ 11,967	\$ (11,967)
Transfers Out	(1,168)	(187,078)	(13,333)	12,165
Total Other Financing Sources	<u>\$ (1,168)</u>	<u>\$ (4,713)</u>	<u>\$ (1,366)</u>	<u>\$ 198</u>
Net Change in Fund Balance	\$ (3,507)	\$ 0	\$ (8,038)	\$ 4,531
Fund Balance, July 1, 2013	<u>548,131</u>	<u>523,166</u>	<u>523,166</u>	<u>24,965</u>
Fund Balance, June 30, 2014	<u>\$ 544,624</u>	<u>\$ 523,166</u>	<u>\$ 515,128</u>	<u>\$ 29,496</u>

Exhibit I-8

Campbell County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Campbell County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 549,229	\$ 0	\$ 0	\$ 549,229	\$ 606,516	\$ 564,343	\$ (15,114)
Other Local Revenues	16,048	0	0	16,048	1,250	15,551	497
State of Tennessee	30,654	0	0	30,654	32,297	32,000	(1,346)
Federal Government	2,720,835	0	0	2,720,835	2,606,855	2,711,970	8,865
Total Revenues	\$ 3,316,766	\$ 0	\$ 0	\$ 3,316,766	\$ 3,246,918	\$ 3,323,864	\$ (7,098)
<u>Expenditures</u>							
<u>Operation of Non-instructional Services</u>							
Food Service	\$ 3,364,196	\$ (20,475)	\$ 30,760	\$ 3,374,481	\$ 3,342,780	\$ 3,479,379	\$ 104,898
Total Expenditures	\$ 3,364,196	\$ (20,475)	\$ 30,760	\$ 3,374,481	\$ 3,342,780	\$ 3,479,379	\$ 104,898
Excess (Deficiency) of Revenues Over Expenditures	\$ (47,430)	\$ 20,475	\$ (30,760)	\$ (57,715)	\$ (95,862)	\$ (155,515)	\$ 97,800
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 125,094	\$ 0	\$ 0	\$ 125,094	\$ 95,862	\$ 125,094	\$ 0
Total Other Financing Sources	\$ 125,094	\$ 0	\$ 0	\$ 125,094	\$ 95,862	\$ 125,094	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 77,664	\$ 20,475	\$ (30,760)	\$ 67,379	\$ 0	\$ (30,421)	\$ 97,800
Fund Balance, June 30, 2014	\$ 759,991	\$ (20,475)	\$ 0	\$ 739,516	\$ 714,124	\$ 714,124	\$ 25,392
Fund Balance, June 30, 2014	\$ 837,655	\$ 0	\$ (30,760)	\$ 806,895	\$ 714,124	\$ 683,703	\$ 123,192

MISCELLANEOUS SCHEDULES

Campbell County, Tennessee
 Schedule of Changes in Long-term Notes, Bonds, and Other Loans
 For the Year Ended June 30, 2014

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-13	Issued During Period	Matured During Period	Refunded During Period	Outstanding 6-30-14
NOTES PAYABLE									
Payable through General Debt Service Fund									
School Improvements	\$ 500,000	4.23	% 12-18-08	11-15-20	\$ 312,499	\$ 0	\$ 41,667	\$ 0	\$ 270,832
School Improvements	750,000	3.85	6-28-10	6-15-16	375,000	0	125,000	0	250,000
Paving Project	500,000	2	12-27-14	6-27-19	0	500,000	0	0	500,000
Computer Equipment Composite	100,000	1.53	11-15-14	5-15-17	0	100,000	0	0	100,000
Total Notes Payable					\$ 687,499	\$ 600,000	\$ 166,667	\$ 0	\$ 1,120,832
BONDS PAYABLE									
Payable through General Debt Service Fund									
Refunding	8,200,000	3.85 to 4	5-29-08	6-1-26	\$ 8,125,000	\$ 0	\$ 25,000	\$ 0	\$ 8,100,000
General Obligation Bonds, Series 2008A	3,025,000	3.5 to 5	4-23-08	6-1-27	2,825,000	0	50,000	0	2,775,000
Refunding	10,625,000	3 to 4	4-15-09	6-1-22	9,325,000	0	300,000	0	9,025,000
General Obligation Bonds, Series 2010A BABs	5,500,000	2.35 to 5.25	11-1-10	6-1-30	5,450,000	0	25,000	0	5,425,000
General Obligation Bonds, Series 2010B BABs	10,125,000	5.8	12-20-10	6-1-31	10,105,000	0	10,000	0	10,095,000
General Obligation Bonds, Series 2011	2,000,000	3 to 4	6-28-11	6-1-32	1,990,000	0	5,000	0	1,985,000
General Obligation Bonds, Series 2012	4,160,000	2 to 2.88	5-1-12	5-1-27	4,160,000	0	225,000	0	3,935,000
General Obligation Bonds, Series 2013	1,670,000	1 to 3.25	4-25-13	6-25-28	1,670,000	0	80,000	0	1,590,000
Refunding	6,460,000	2 to 4	4-4-14	6-30-19	0	6,460,000	110,000	0	6,350,000
Total Bonds Payable					\$ 43,650,000	\$ 6,460,000	\$ 830,000	\$ 0	\$ 49,280,000
OTHER LOANS PAYABLE									
Payable through General Debt Service Fund									
Public Improvement and Refunding, Series B-6-A	12,550,000	4 to 5	7-27-04	6-1-19	\$ 8,100,000	\$ 0	\$ 1,275,000	\$ 6,825,000	\$ 0
Energy Efficient Incentive School Loan	1,387,088	0	5-1-12	5-1-22	1,225,262	0	138,708	0	1,086,554
Total Other Loans Payable					\$ 9,325,262	\$ 0	\$ 1,413,708	\$ 6,825,000	\$ 1,086,554

Exhibit J-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	\$ 300,001	\$ 35,344	\$ 335,345
2016	300,001	21,264	321,265
2017	174,999	13,373	188,372
2018	141,667	9,228	150,895
2019	141,667	5,466	147,133
2020	41,667	2,203	43,870
2021	20,830	441	21,271
Total	<u>\$ 1,120,832</u>	<u>\$ 87,319</u>	<u>\$ 1,208,151</u>

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	\$ 2,020,000	\$ 2,113,415	\$ 4,133,415
2016	2,100,000	2,042,085	4,142,085
2017	2,195,000	1,967,881	4,162,881
2018	2,350,000	1,890,952	4,240,952
2019	2,535,000	1,803,760	4,338,760
2020	2,605,000	1,709,325	4,314,325
2021	2,815,000	1,611,880	4,426,880
2022	2,980,000	1,506,897	4,486,897
2023	2,900,000	1,395,164	4,295,164
2024	3,210,000	1,288,378	4,498,378
2025	3,390,000	1,165,486	4,555,486
2026	3,455,000	1,035,424	4,490,424
2027	3,505,000	884,187	4,389,187
2028	3,305,000	710,618	4,015,618
2029	3,325,000	530,943	3,855,943
2030	3,450,000	347,568	3,797,568
2031	2,360,000	156,380	2,516,380
2032	780,000	31,195	811,195
Total	<u>\$ 49,280,000</u>	<u>\$ 22,191,538</u>	<u>\$ 71,471,538</u>

(Continued)

Exhibit J-2

Campbell County, Tennessee
Schedule of Long-term Debt Requirements by Year (Cont.)

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2015	\$ 138,708	\$ 0	\$ 138,708
2016	138,708	0	138,708
2017	138,708	0	138,708
2018	138,708	0	138,708
2019	138,708	0	138,708
2020	138,708	0	138,708
2021	138,708	0	138,708
2022	115,598	0	115,598
Total	<u>\$ 1,086,554</u>	<u>\$ 0</u>	<u>\$ 1,086,554</u>

Exhibit J-3

Campbell County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Campbell County School Department
For the Year Ended June 30, 2014

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Solid Waste/Sanitation	General	Indirect costs	\$ 33,752
"	"	Postemployment healthcare	11,039
Ambulance Service	"	Indirect costs	61,042
"	"	Postemployment healthcare	8,134
Highway/Public Works	"	"	12,201
Industrial/Economic Development	"	"	582
Other Capital Projects	Highway/Public Works	Paving projects	375,000
"	General Capital Projects	Match for rail spur grant	97,118
General Capital Projects	Other Capital Projects	Resurface roads	35,000
"	"	Match for waterline grant	120,000
"	"	Jail and justice center project	44,388
General	Drug Control	Confiscated funds	<u>38,116</u>
Total Transfers Primary Government			<u>\$ 836,372</u>
<u>DISCRETELY PRESENTED CAMPBELL</u> <u>COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	Central Cafeteria	Operations	\$ 125,094
School Federal Projects	General Purpose School	Indirect costs	<u>1,168</u>
Total Transfers Discretely Presented Campbell County School Department			<u>\$ 126,262</u>

Exhibit J-4

Campbell County, Tennessee
 Schedule of Salaries and Official Bonds of Principal Officials
 Primary Government and Discretely Presented Campbell County School Department
 For the Year Ended June 30, 2014

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA	\$ 83,918	\$ 50,000	Western Surety Company
Director of Schools	State Board of Education and County Board of Education	105,200 (2)	50,000	"
Road Superintendent	Section 8-24-102, TCA	79,920	100,000	Auto Owners (Mutual) Insurance Company
Trustee	Section 8-24-102, TCA	72,654	1,052,400	Cincinnati Insurance Company
Assessor of Property	Section 8-24-102, TCA and County Commission	74,215	10,000	Western Surety Company
County Clerk	Section 8-24-102, TCA	72,654	50,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, TCA	72,654	50,000	"
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	72,654 (1)	50,000	"
Register of Deeds	Section 8-24-102, TCA	72,654	25,000	"
Sheriff	Section 8-24-102, TCA	79,920	25,000	"
Director of Finance	County Commission	87,274	50,000	"
Employee Blanket Bonds:				
Public Employee Dishonesty - County Departments			150,000	Local Government Property and Casualty Fund
Public Employee Dishonesty - School Department			150,000	Tennessee Risk Management Trust

(1) Does not include \$12,439 for special commissioner fees.

(2) Includes \$1,000 for a chief executive officer's supplement.

Campbell County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 For the Year Ended June 30, 2014

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 5,120,875	\$ 1,742,889	\$ 71,908	\$ 89,831	\$ 0	0
Discount on Property Taxes	(53,752)	(18,295)	(754)	(943)	0	0
Trustee's Collections - Prior Year	253,601	96,346	3,572	3,667	0	0
Circuit/Clerk and Master Collections - Prior Years	218,435	88,689	6,355	3,177	0	0
Interest and Penalty	135,352	51,794	3,076	1,916	0	0
Payments in-Lieu-of Taxes - T. V.A.	14,504	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	308,113	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	119,320	0	0	10,715	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	20,604	0	0	78,000	0	0
Litigation Tax - General	101,066	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	239,470	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	43,300	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	141,295	0	0	0	0	0
Wholesale Beer Tax	92,443	0	0	0	0	0
Coal Severance Tax	0	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0
Other Statutory Local Taxes	0	0	0	0	0	0
Total Local Taxes	\$ 6,754,626	\$ 1,961,423	\$ 84,157	\$ 186,363	\$ 0	0

(Continued)

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	1,648 \$	0 \$	0 \$	0 \$	0
Animal Registration	2,040	0	0	0	0
Cable TV Franchise	148,894	0	0	0	0
<u>Permits</u>					
Beer Permits	798	0	0	0	0
Building Permits	1,606	0	0	0	0
Total Licenses and Permits	\$ 154,986 \$	0 \$	0 \$	0 \$	0

Fines, Forfeitures, and Penalties

<u>Circuit Court</u>					
Fines	4,090 \$	0 \$	0 \$	0 \$	0
Officers Costs	9,390	0	0	0	0
Drug Control Fines	0	0	0	0	26,080
Drug Court Fees	10,761	0	0	0	0
Jail Fees	20,991	0	0	0	0
Data Entry Fee - Circuit Court	2,474	0	0	0	0
<u>Criminal Court</u>					
Fines	1,140	0	0	0	0
DUI Treatment Fines	760	0	0	0	0
Courtroom Security Fee	68	0	0	0	0
<u>General Sessions Court</u>					
Fines	14,930	0	0	0	0
Fines for Littering	50	0	0	0	0
Officers Costs	37,413	0	0	0	0
Game and Fish Fines	698	0	0	0	0

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>General Sessions Court (Cont.)</u>					
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 0	17,204
Drug Court Fees	23,010	0	0	0	0
Jail Fees	20,833	0	0	0	0
DUI Treatment Fines	6,801	0	0	0	0
Data Entry Fee - General Sessions Court	12,232	0	0	0	0
Courtroom Security Fee	82	0	0	0	0
<u>Juvenile Court</u>					
Fines	119	0	0	0	0
Officers Costs	1,016	0	0	0	0
<u>Chancery Court</u>					
Officers Costs	33,929	0	0	0	0
Data Entry Fee - Chancery Court	9,302	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	14,671
Other Fines, Forfeitures, and Penalties	74,814	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 284,903	\$ 0	\$ 0	\$ 0	\$ 57,955
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Other Employee Benefit Charges/Contributions	\$ 88,893	\$ 0	\$ 0	\$ 0	0
Commercial and Industrial Waste Collection Charge	0	113,260	0	0	0
Surcharge - General	4,730	0	0	0	0
Solid Waste Disposal Fee	0	4,031	0	0	0
Patient Charges	0	0	2,012,386	0	0
Past Due Collections - Ambulance	0	0	1,158	0	0

(Continued)

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control
<u>Charges for Current Services (Cont.)</u>					
<u>General Service Charges (Cont.)</u>					
Other General Service Charges	\$ 457	\$ 0	\$ 660	\$ 550	\$ 0
Service Charges	1,010	0	0	0	0
<u>Fees</u>					
Recreation Fees	320	0	0	0	0
Copy Fees	28,845	0	0	0	0
Greenbelt Late Application Fee	750	0	0	0	0
Telephone Commissions	41,330	0	0	0	0
Vending Machine Collections	100	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0
Data Processing Fee - Register	12,842	0	0	0	0
Data Processing Fee - Sheriff	4,502	0	0	0	0
Sexual Offender Registration Fee - Sheriff	5,100	0	0	0	0
Total Charges for Current Services	\$ 188,879	\$ 117,291	\$ 2,014,204	\$ 550	\$ 0

<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 82	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Rentals	57,975	0	0	39,151	0
Sale of Materials and Supplies	0	0	0	0	0
Commissary Sales	9,414	0	0	0	0
Sale of Gasoline	0	0	0	0	0
Sale of Maps	2,166	0	0	0	0
Sale of Recycled Materials	0	109,512	0	0	0
Sale of Animals/Livestock	543	0	0	0	0
Miscellaneous Refunds	25,598	36,673	12,943	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Sale of Equipment	\$ 0	\$ 10,128	\$ 0	\$ 0	\$ 0	0
Sale of Property	0	0	0	5,000	0	0
Damages Recovered from Individuals	129	0	0	0	0	0
Contributions and Gifts	532	0	75	0	0	5,250
<u>Other Local Revenues</u>						
Other Local Revenues	12,143	0	0	0	0	0
Total Other Local Revenues	\$ 108,582	\$ 156,313	\$ 13,018	\$ 44,151	\$ 5,250	
<u>Fees Received from County Officials</u>						
<u>Fees in-Lieu-of Salary</u>						
County Clerk	\$ 386,187	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	387,826	0	0	0	0	0
Clerk and Master	233,120	0	0	0	0	0
Juvenile Court Clerk	600	0	0	0	0	0
Register	162,736	0	0	0	0	0
Sheriff	11,340	0	0	0	0	0
Trustee	510,664	0	0	0	0	0
Total Fees Received from County Officials	\$ 1,692,473	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	0
Airport Maintenance Program	14,103	0	0	0	0	0
Aging Programs	12,596	0	0	0	0	0
Solid Waste Grants	0	21,840	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	
<u>State of Tennessee (Cont.)</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs						
Drug Control Grants	\$ 21,000	\$ 0	\$ 0	\$ 0	\$ 0	0
Health and Welfare Grants	66,621	0	0	0	0	0
<u>Health Department Programs</u>						
Public Works Grants	664,044	0	0	0	0	0
State Aid Program	0	0	0	0	0	0
Litter Program	40,676	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	29,620	0	0	0	0	0
Beer Tax	17,806	0	0	0	0	0
Alcoholic Beverage Tax	70,407	0	0	0	0	0
Mixed Drink Tax	3,554	0	0	0	0	0
State Revenue Sharing - T.V.A.	1,266,523	0	0	0	0	0
Contracted Prisoner Boarding	758,685	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	18,955	0	0	0	0	0
Other State Revenues	6,416	0	0	0	0	0
Total State of Tennessee	\$ 2,995,506	\$ 21,840	\$ 0	\$ 0	\$ 0	0
<u>Federal Government</u>						
Federal Through State						
Appalachian Regional Commission	\$ 0	\$ 0	\$ 0	\$ 160,134	\$ 0	0
Disaster Relief	12,500	0	0	0	0	0
Other Federal through State	109,877	0	0	0	0	0

(Continued)

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control
<u>Federal Government (Cont.)</u>					
Direct Federal Revenue					
Tax Credit Bond Rebate	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Direct Federal Revenue	16,900	0	0	0	0
Total Federal Government	\$ 139,277	\$ 0	\$ 0	\$ 160,134	\$ 0
<u>Other Governments and Citizens Groups</u>					
Other Governments					
Prisoner Board	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	152,967	0	0	6,562	0
Contracted Services	239,423	0	0	8,320	0
Total Other Governments and Citizens Groups	\$ 395,390	\$ 0	\$ 0	\$ 14,882	\$ 0
Total	\$ 12,714,622	\$ 2,256,867	\$ 2,111,379	\$ 406,080	\$ 63,205

(Continued)

Exhibit J-5

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

	Special Revenue Funds (Cont.)			Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects				
<u>Local Taxes</u>									
<u>County Property Taxes</u>									
Current Property Tax	\$ 0	\$ 574,978	\$ 790,613	\$ 431,200	\$ 0	\$ 0	\$ 8,822,294		
Discount on Property Taxes	0	(6,035)	(8,299)	(4,526)	0	0	(92,604)		
Trustee's Collections - Prior Year	0	27,682	39,293	21,431	0	0	445,592		
Circuit/Clerk and Master Collections - Prior Years	0	24,527	34,840	19,009	0	0	395,032		
Interest and Penalty	0	14,630	20,739	11,311	0	0	238,818		
Payments in-Lieu-of Taxes - T. V.A.	0	0	0	0	0	0	14,504		
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0	308,113		
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0	130,035		
<u>County Local Option Taxes</u>									
Local Option Sales Tax	0	0	1,091,130	0	0	0	1,091,130		
Hotel/Motel Tax	0	0	75,000	50,000	0	0	223,604		
Litigation Tax - General	0	0	0	0	0	0	101,066		
Litigation Tax - Special Purpose	0	0	3,294	19,335	0	0	22,629		
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	171,338	0	0	0	171,338		
Business Tax	0	0	0	0	0	0	239,470		
Mineral Severance Tax	0	54,742	0	0	0	0	54,742		
Other County Local Option Taxes	0	0	0	0	0	0	43,300		
<u>Statutory Local Taxes</u>									
Bank Excise Tax	0	0	0	0	0	0	141,295		
Wholesale Beer Tax	0	0	0	0	0	0	92,443		
Coal Severance Tax	0	14,516	0	0	0	0	14,516		
Interstate Telecommunications Tax	0	0	4,149	0	0	0	4,149		
Other Statutory Local Taxes	0	23,323	0	0	0	0	23,323		
Total Local Taxes	\$ 0	\$ 728,363	\$ 2,222,097	\$ 547,760	\$ 0	\$ 0	\$ 12,484,789		

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Debt Service	General Capital Projects	Other Capital Projects		
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Marriage Licenses	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,648
Animal Registration	0	0	0	0	0	0	0	2,040
Cable TV Franchise	0	0	0	0	0	0	0	148,894
<u>Permits</u>								
Beer Permits	0	0	0	0	0	0	0	798
Building Permits	0	0	0	0	0	0	0	1,606
Total Licenses and Permits	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	154,986
<u>Fines, Forfeitures, and Penalties</u>								
<u>Circuit Court</u>								
Fines	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4,090
Officers Costs	0	0	0	0	0	0	0	9,390
Drug Control Fines	0	0	0	0	0	0	0	26,080
Drug Court Fees	0	0	0	0	0	0	0	10,761
Jail Fees	0	0	0	0	0	0	0	20,991
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	2,474
<u>Criminal Court</u>								
Fines	0	0	0	0	0	0	0	1,140
DUI Treatment Fines	0	0	0	0	0	0	0	760
Courtroom Security Fee	0	0	0	0	0	0	0	68
<u>General Sessions Court</u>								
Fines	0	0	0	0	0	0	0	14,930
Fines for Littering	0	0	0	0	0	0	0	50
Officers Costs	0	0	0	0	0	0	0	37,413
Game and Fish Fines	0	0	0	0	0	0	0	698

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects			
<u>Fines, Forfeitures, and Penalties (Cont.)</u>								
<u>General Sessions Court (Cont.)</u>								
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17,204
Drug Court Fees	0	0	0	0	0	0	0	23,010
Jail Fees	0	0	0	0	0	0	0	20,833
DUI Treatment Fines	0	0	0	0	0	0	0	6,801
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	12,232
Courtroom Security Fee	0	0	0	0	0	0	0	82
<u>Juvenile Court</u>								
Fines	0	0	0	0	0	0	0	119
Officers Costs	0	0	0	0	0	0	0	1,016
<u>Chancery Court</u>								
Officers Costs	0	0	0	0	0	0	0	33,929
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	9,302
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	0	0	0	0	0	14,671
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0	0	74,814
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	342,858
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Other Employee Benefit Charges/Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	88,893
Commercial and Industrial Waste Collection Charge	0	0	0	0	0	0	0	113,260
Surcharge - General	0	0	0	0	0	0	0	4,730
Solid Waste Disposal Fee	0	0	0	0	0	0	0	4,031
Patient Charges	0	0	0	0	0	0	0	2,012,386
Past Due Collections - Ambulance	0	0	0	0	0	0	0	1,158

(Continued)

Exhibit J-5

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

	Special Revenue Funds (Cont.)		Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects			
Charges for Current Services (Cont.)								
General Service Charges (Cont.)								
Other General Service Charges	\$ 0	\$ 598	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,265
Service Charges	0	0	0	0	0	0	0	1,010
Fees								
Recreation Fees	0	0	0	0	0	0	0	320
Copy Fees	0	0	0	0	0	0	0	28,845
Greenbelt Late Application Fee	0	0	0	0	0	0	0	750
Telephone Commissions	0	0	0	0	0	0	0	41,330
Vending Machine Collections	0	0	0	0	0	0	0	100
Special Commissioner Fees/Special Master Fees	12,439	0	0	0	0	0	0	12,439
Data Processing Fee - Register	0	0	0	0	0	0	0	12,842
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	4,502
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	0	0	5,100
Total Charges for Current Services	\$ 12,439	\$ 598	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,333,961
Other Local Revenues								
Recurring Items								
Investment Income	0	0	\$ 116,250	\$ 0	\$ 1,553	\$ 0	\$ 0	\$ 117,885
Lease/Rentals	0	0	63,750	0	14,400	0	0	175,276
Sale of Materials and Supplies	0	219,385	0	0	0	0	0	219,385
Commissary Sales	0	0	0	0	0	0	0	9,414
Sale of Gasoline	0	323,136	0	0	0	0	0	323,136
Sale of Maps	0	0	0	0	0	0	0	2,166
Sale of Recycled Materials	0	0	0	0	0	0	0	109,512
Sale of Animals/Livestock	0	0	0	0	0	0	0	543
Miscellaneous Refunds	0	10,176	0	0	61,169	0	0	146,559

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects			
<u>Other Local Revenues (Cont.)</u>								
<u>Nonrecurring Items</u>								
Sale of Equipment	\$ 0	\$ 30,860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	40,988
Sale of Property	0	0	0	0	0	0	0	5,000
Damages Recovered from Individuals	0	0	0	0	0	0	0	129
Contributions and Gifts	0	0	0	0	0	0	0	5,857
<u>Other Local Revenues</u>								
Other Local Revenues	0	297	0	0	0	0	0	12,440
Total Other Local Revenues	\$ 0	\$ 583,854	\$ 180,000	\$ 0	\$ 77,122	\$ 0	\$ 0	\$ 1,168,290
<u>Fees Received from County Officials</u>								
<u>Fees in-Lieu-of Salary</u>								
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	386,187
Circuit Court Clerk	0	0	0	0	0	0	0	387,826
Clerk and Master	0	0	0	0	0	0	0	233,120
Juvenile Court Clerk	0	0	0	0	0	0	0	600
Register	0	0	0	0	0	0	0	162,736
Sheriff	0	0	0	0	0	0	0	11,340
Trustee	0	0	0	0	0	0	0	510,664
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,692,473
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,500
Airport Maintenance Program	0	0	0	0	0	143,310	0	157,413
Aging Programs	0	0	0	0	0	0	0	12,596
Solid Waste Grants	0	0	0	0	0	0	0	21,840

(Continued)

Exhibit J-5

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

	Special Revenue Funds (Cont.)			Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects				
<u>State of Tennessee (Cont.)</u>									
<u>Public Safety Grants</u>									
Law Enforcement Training Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21,000
Drug Control Grants	0	0	0	0	0	0	0	0	66,621
<u>Health and Welfare Grants</u>									
Health Department Programs	0	0	0	0	0	0	0	0	664,044
<u>Public Works Grants</u>									
State Aid Program	0	238,866	0	0	0	0	0	0	238,866
Litter Program	0	0	0	0	0	0	0	0	40,676
<u>Other State Revenues</u>									
Income Tax	0	0	0	0	0	0	0	0	29,620
Beer Tax	0	0	0	0	0	0	0	0	17,806
Alcoholic Beverage Tax	0	0	0	0	0	0	0	0	70,407
Mixed Drink Tax	0	0	0	0	0	0	0	0	3,554
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	0	1,266,523
Contracted Prisoner Boarding	0	0	0	0	0	0	0	0	758,685
Gasoline and Motor Fuel Tax	0	1,816,486	0	0	0	0	0	0	1,816,486
Petroleum Special Tax	0	29,378	0	0	0	0	0	0	29,378
Registrar's Salary Supplement	0	0	0	0	0	0	0	0	18,955
Other State Revenues	0	0	0	0	0	0	0	0	6,416
Total State of Tennessee	\$ 0	\$ 2,084,730	\$ 0	\$ 0	\$ 0	\$ 0	\$ 143,310	\$ 5,245,386	
<u>Federal Government</u>									
<u>Federal Through State</u>									
Appalachian Regional Commission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	160,134
Disaster Relief	0	0	0	0	0	0	0	0	12,500
Other Federal through State	0	0	0	0	0	0	420,097	0	529,974

(Continued)

Exhibit J-5

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

	Special Revenue Funds (Cont.)			Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Debt Service	General Capital Projects	Other Capital Projects			
<u>Federal Government (Cont.)</u>									
<u>Direct Federal Revenue</u>									
Tax Credit Bond Rebate	\$ 0	\$ 0	\$ 280,051	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 280,051
Other Direct Federal Revenue	0	0	0	0	0	460,750	0	0	477,650
Total Federal Government	\$ 0	\$ 0	\$ 280,051	\$ 0	\$ 0	\$ 880,847	\$ 0	\$ 0	\$ 1,460,309
<u>Other Governments and Citizens Groups</u>									
<u>Other Governments</u>									
Prisoner Board Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000
Contracted Services	0	0	1,970,394	0	29,670	240,538	0	0	2,400,131
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 1,970,394	\$ 0	\$ 29,670	\$ 240,538	\$ 0	\$ 0	\$ 2,477,443
<u>Total</u>	\$ 12,439	\$ 3,397,545	\$ 4,652,542	\$ 577,430	\$ 1,341,817	\$ 27,533,926	\$ 0	\$ 0	\$ 27,533,926

Campbell County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2014

	General Purpose School	Special Revenue Funds			Total
		School Federal Projects	Central Cafeteria		
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 3,827,194	\$ 0	\$ 0	\$ 0	\$ 3,827,194
Discount on Property Taxes	(40,173)	0	0	0	(40,173)
Trustee's Collections - Prior Year	183,057	0	0	0	183,057
Circuit/Clerk and Master Collections - Prior Years	152,014	0	0	0	152,014
Interest and Penalty	92,976	0	0	0	92,976
<u>County Local Option Taxes</u>					
Local Option Sales Tax	3,123,312	0	0	0	3,123,312
Wheel Tax	1,438,200	0	0	0	1,438,200
<u>Statutory Local Taxes</u>					
Coal Severance Tax	55,767	0	0	0	55,767
Interstate Telecommunications Tax	2,706	0	0	0	2,706
Total Local Taxes	\$ 8,835,053	\$ 0	\$ 0	\$ 0	\$ 8,835,053
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 1,648	\$ 0	\$ 0	\$ 0	\$ 1,648
Total Licenses and Permits	\$ 1,648	\$ 0	\$ 0	\$ 0	\$ 1,648
<u>Charges for Current Services</u>					
<u>Education Charges</u>					
Lunch Payments - Children	\$ 0	\$ 0	\$ 257,526	\$ 0	\$ 257,526
Lunch Payments - Adults	0	0	68,455	0	68,455
Income from Breakfast	0	0	125,364	0	125,364
A la carte Sales	0	0	97,884	0	97,884

(Continued)

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

	General Purpose School	Special Revenue Funds			Total
		School Federal Projects	Central Cafeteria		
<u>Charges for Current Services (Cont.)</u>					
<u>Education Charges (Cont.)</u>					
TBI Criminal Background Fee	7,440 \$	0 \$	0 \$	0 \$	7,440
Total Charges for Current Services	7,440 \$	0 \$	549,229 \$		556,669
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	0 \$	0 \$	1,494 \$		1,494
E-Rate Funding	39,271	0	0		39,271
Miscellaneous Refunds	74,557	0	14,554		89,111
<u>Nonrecurring Items</u>					
Contributions and Gifts	80,579	0	0		80,579
<u>Other Local Revenues</u>					
Other Local Revenues	51	0	0		51
Total Other Local Revenues	194,458 \$	0 \$	16,048 \$		210,506
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	345,766 \$	0 \$	0 \$		345,766
<u>State Education Funds</u>					
Basic Education Program	26,611,999	0	0		26,611,999
School Food Service	0	0	30,654		30,654
Other State Education Funds	1,443,398	0	0		1,443,398
Career Ladder Program	213,355	0	0		213,355
Career Ladder - Extended Contract	46,870	0	0		46,870

(Continued)

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

	General Purpose School	Special Revenue Funds			Total
		School Federal Projects	Central Cafeteria		
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues</u>					
Mixed Drink Tax	3,554 \$	0 \$	0 \$	0 \$	3,554
Other State Grants	4,174	0	0	0	4,174
Total State of Tennessee	28,669,116 \$	0 \$	30,654 \$	30,654 \$	28,699,770
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	0 \$	0 \$	1,770,931 \$	1,770,931	1,770,931
USDA - Commodities Breakfast	0	0	230,473	230,473	230,473
USDA - Other	0	0	646,959	646,959	646,959
Adult Education State Grant Program	15,272	0	72,472	72,472	72,472
Vocational Education - Basic Grants to States	0	109,836	0	109,836	109,836
Title I Grants to Local Education Agencies	0	2,017,229	0	2,017,229	2,017,229
Special Education - Grants to States	50,410	1,244,407	0	1,294,817	1,294,817
Special Education Preschool Grants	0	45,200	0	45,200	45,200
Rural Education	0	81,654	0	81,654	81,654
Eisenhower Professional Development State Grants	0	365,808	0	365,808	365,808
Race-to-the-Top - ARRA	0	717,732	0	717,732	717,732
Direct Federal Revenue	201,160	281,123	0	482,283	482,283
ROTC Reimbursement	70,970	0	0	70,970	70,970
Total Federal Government	337,812 \$	4,862,989 \$	2,720,835 \$	7,921,636	7,921,636

(Continued)

Exhibit J-6

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

	General Purpose School	Special Revenue Funds			Total
		School Federal Projects	Central Cafeteria		
Other Governments and Citizens Groups					
Other Governments					
Contributions	\$ 113,616 \$	0 \$	0 \$	0 \$	113,616
Total Other Governments and Citizens Groups	\$ 113,616 \$	0 \$	0 \$	0 \$	113,616
Total	\$ 38,159,143 \$	4,862,989 \$	3,316,766 \$		46,338,898

Exhibit J-7

Campbell County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2014

General Fund

General Government

County Commission

Assistant(s)	\$	38,685	
Other Salaries and Wages		2,150	
Board and Committee Members Fees		95,631	
Social Security		7,358	
State Retirement		6,530	
Life Insurance		948	
Medical Insurance		59,340	
Employer Medicare		1,721	
Audit Services		12,215	
Communication		1,700	
Dues and Memberships		1,800	
Operating Lease Payments		2,005	
Maintenance and Repair Services - Office Equipment		845	
Postal Charges		303	
Travel		8,270	
Office Supplies		750	
Office Equipment		10,235	
Total County Commission			\$ 250,486

Board of Equalization

Board and Committee Members Fees	\$	3,360	
Travel		715	
Total Board of Equalization			4,075

County Mayor/Executive

County Official/Administrative Officer	\$	83,918	
Assistant(s)		53,673	
Deputy(ies)		42,158	
Other Salaries and Wages		5,757	
Social Security		10,939	
State Retirement		9,045	
Life Insurance		261	
Medical Insurance		34,255	
Employer Medicare		2,558	
Communication		3,987	
Dues and Memberships		3,397	
Legal Services		1,288	
Legal Notices, Recording, and Court Costs		748	
Maintenance and Repair Services - Office Equipment		3,600	
Maintenance and Repair Services - Vehicles		2,044	
Postal Charges		1,000	
Rentals		4,200	
Travel		2,066	
Office Supplies		2,805	
Vehicle Parts		149	
Premiums on Corporate Surety Bonds		175	
In Service/Staff Development		828	
Other Charges		862	
Total County Mayor/Executive			269,713

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Attorney

County Official/Administrative Officer	\$	26,945	
Social Security		1,373	
State Retirement		1,603	
Life Insurance		94	
Medical Insurance		16,062	
Employer Medicare		321	
Legal Notices, Recording, and Court Costs		3,000	
Total County Attorney			\$ 49,398

Election Commission

County Official/Administrative Officer	\$	66,794	
Supervisor/Director		31,110	
Data Processing Personnel		29,200	
Overtime Pay		298	
Other Salaries and Wages		2,510	
Election Commission		14,609	
Social Security		7,699	
State Retirement		6,956	
Life Insurance		217	
Medical Insurance		18,403	
Employer Medicare		1,801	
Communication		2,739	
Data Processing Services		18,430	
Dues and Memberships		275	
Legal Notices, Recording, and Court Costs		835	
Maintenance and Repair Services - Buildings		3,283	
Maintenance and Repair Services - Office Equipment		395	
Pest Control		420	
Postal Charges		4,799	
Rentals		31,875	
Travel		12,105	
Data Processing Supplies		1,540	
Electricity		4,561	
Natural Gas		1,049	
Office Supplies		6,070	
Water and Sewer		788	
Other Supplies and Materials		683	
Office Equipment		11,460	
Total Election Commission			280,904

Register of Deeds

County Official/Administrative Officer	\$	72,654	
Deputy(ies)		37,662	
Data Processing Personnel		57,070	
Social Security		9,521	
State Retirement		9,959	
Life Insurance		305	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Medical Insurance	\$	49,820	
Employer Medicare		2,227	
Communication		2,062	
Dues and Memberships		572	
Maintenance and Repair Services - Office Equipment		217	
Postal Charges		1,800	
Rentals		9,445	
Office Supplies		3,292	
Premiums on Corporate Surety Bonds		100	
Office Equipment		3,205	
Total Register of Deeds			\$ 259,911

County Buildings

Supervisor/Director	\$	28,542	
Custodial Personnel		44,390	
Overtime Pay		6,719	
Other Salaries and Wages		840	
Other Per Diem and Fees		220	
Social Security		4,761	
State Retirement		4,116	
Life Insurance		213	
Medical Insurance		14,649	
Employer Medicare		1,114	
Communication		1,940	
Contracts with Private Agencies		1,601	
Maintenance and Repair Services - Buildings		15,139	
Maintenance and Repair Services - Equipment		7,945	
Custodial Supplies		17,528	
Electricity		37,977	
General Construction Materials		933	
Natural Gas		5,062	
Office Supplies		355	
Uniforms		1,611	
Water and Sewer		9,046	
Total County Buildings			204,701

Other Facilities

Custodial Personnel	\$	22,613	
Part-time Personnel		7,727	
Other Salaries and Wages		5,018	
Social Security		1,982	
State Retirement		1,118	
Life Insurance		58	
Medical Insurance		12,542	
Employer Medicare		464	
Contracts with Private Agencies		3,975	
Maintenance and Repair Services - Buildings		2,403	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Other Facilities (Cont.)

Custodial Supplies	\$	954	
Electricity		17,859	
Natural Gas		2,550	
Water and Sewer		1,894	
Other Supplies and Materials		1,656	
Building and Contents Insurance		727	
Building Improvements		6,700	
Total Other Facilities			\$ 90,240

Preservation of Records

Part-time Personnel	\$	4,937	
Social Security		306	
Employer Medicare		72	
Communication		398	
Postal Charges		58	
Rentals		4,800	
Office Supplies		1,935	
Total Preservation of Records			12,506

Finance

Accounting and Budgeting

Supervisor/Director	\$	87,274	
Accountants/Bookkeepers		530,326	
Overtime Pay		1,318	
Other Salaries and Wages		2,743	
Other Per Diem and Fees		32	
Social Security		35,997	
State Retirement		36,148	
Life Insurance		1,210	
Medical Insurance		130,582	
Employer Medicare		8,419	
Communication		5,970	
Data Processing Services		7,176	
Maintenance and Repair Services - Equipment		2,504	
Maintenance and Repair Services - Vehicles		647	
Postal Charges		8,959	
Travel		238	
Data Processing Supplies		7,998	
Gasoline		2,497	
Office Supplies		3,579	
Premiums on Corporate Surety Bonds		175	
Office Equipment		32,864	
Other Capital Outlay		14,699	
Total Accounting and Budgeting			921,355

Central Services

Contracts with Government Agencies	\$	15,362	
------------------------------------	----	--------	--

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Central Services (Cont.)

Contracts with Private Agencies	\$	5,300	
Data Processing Services		21,332	
Legal Notices, Recording, and Court Costs		3,471	
Maintenance and Repair Services - Office Equipment		9,015	
Postal Charges		1,500	
Printing, Stationery, and Forms		1,700	
Data Processing Supplies		17,404	
Other Supplies and Materials		530	
Building and Contents Insurance		19,749	
Liability Insurance		51,393	
Trustee's Commission		143,116	
Vehicle and Equipment Insurance		1,345	
Data Processing Equipment		5,022	
Office Equipment		32,743	
Total Central Services			\$ 328,982

Property Assessor's Office

County Official/Administrative Officer	\$	74,215	
Assessment Personnel		155,926	
Overtime Pay		175	
Other Salaries and Wages		5,955	
Social Security		13,455	
State Retirement		13,119	
Life Insurance		610	
Medical Insurance		72,878	
Unemployment Compensation		6,153	
Employer Medicare		3,147	
Communication		5,121	
Consultants		10,000	
Contracts with Government Agencies		16,232	
Dues and Memberships		2,015	
Maintenance and Repair Services - Office Equipment		3,567	
Maintenance and Repair Services - Vehicles		574	
Postal Charges		2,568	
Rentals		2,400	
Travel		1,479	
Electricity		2,004	
Gasoline		2,568	
Office Supplies		3,020	
Vehicle Parts		104	
Vehicle and Equipment Insurance		1,023	
Other Charges		273	
Office Equipment		4,945	
Total Property Assessor's Office			403,526

Reappraisal Program

Assessment Personnel	\$	25,578	
----------------------	----	--------	--

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Reappraisal Program (Cont.)

Social Security	\$	1,490	
State Retirement		1,522	
Employer Medicare		348	
Maintenance and Repair Services - Office Equipment		1,000	
Office Equipment		4,164	
Total Reappraisal Program			\$ 34,102

County Trustee's Office

County Official/Administrative Officer	\$	72,654	
Supervisor/Director		30,568	
Deputy(ies)		37,662	
Data Processing Personnel		28,195	
Clerical Personnel		18,934	
Other Salaries and Wages		5,955	
Social Security		11,272	
State Retirement		11,529	
Life Insurance		459	
Medical Insurance		47,099	
Employer Medicare		2,636	
Communication		2,095	
Data Processing Services		5,916	
Dues and Memberships		657	
Legal Notices, Recording, and Court Costs		86	
Maintenance and Repair Services - Office Equipment		183	
Postal Charges		8,027	
Rentals		975	
Travel		90	
Office Supplies		2,949	
Premiums on Corporate Surety Bonds		7,953	
Office Equipment		1,499	
Total County Trustee's Office			297,393

County Clerk's Office

County Official/Administrative Officer	\$	72,654	
Supervisor/Director		60,924	
Deputy(ies)		40,980	
Data Processing Personnel		113,446	
Clerical Personnel		26,512	
Overtime Pay		128	
Other Salaries and Wages		21,901	
Social Security		19,414	
State Retirement		18,001	
Life Insurance		663	
Medical Insurance		68,159	
Unemployment Compensation		680	
Employer Medicare		4,540	
Communication		6,399	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Data Processing Services	\$	10,184	
Dues and Memberships		672	
Maintenance and Repair Services - Office Equipment		8,288	
Postal Charges		9,000	
Rentals		7,800	
Travel		3,225	
Disposal Fees		198	
Electricity		2,076	
General Construction Materials		4,875	
Office Supplies		4,355	
Premiums on Corporate Surety Bonds		350	
Communication Equipment		4,927	
Office Equipment		2,355	
Total County Clerk's Office			\$ 512,706

Other Finance

Data Processing Services	\$	677	
Total Other Finance			677

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	72,654	
Supervisor/Director		153,353	
Deputy(ies)		37,662	
Data Processing Personnel		53,132	
Clerical Personnel		51,952	
Part-time Personnel		26,826	
Overtime Pay		2,015	
Other Salaries and Wages		2,307	
Jury and Witness Expense		21,009	
Social Security		23,407	
State Retirement		21,746	
Life Insurance		984	
Medical Insurance		59,943	
Employer Medicare		5,474	
Communication		5,105	
Contracts with Private Agencies		300	
Data Processing Services		14,947	
Dues and Memberships		522	
Operating Lease Payments		3,564	
Maintenance and Repair Services - Office Equipment		2,316	
Postal Charges		10,077	
Travel		3,895	
Office Supplies		8,756	
Premiums on Corporate Surety Bonds		350	
Total Circuit Court			582,296

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court

Judge(s)	\$	148,601	
Assistant(s)		27,692	
Social Security		8,877	
State Retirement		10,489	
Life Insurance		166	
Employer Medicare		2,556	
Communication		1,428	
Dues and Memberships		435	
Maintenance and Repair Services - Office Equipment		626	
Postal Charges		125	
Travel		1,182	
Library Books/Media		436	
Office Supplies		670	
Total General Sessions Court			\$ 203,283

Drug Court

Part-time Personnel	\$	8,271	
Overtime Pay		90	
Other Salaries and Wages		38,494	
Social Security		2,859	
State Retirement		2,109	
Life Insurance		66	
Medical Insurance		1,005	
Employer Medicare		669	
Communication		4,299	
Contracts with Private Agencies		8,345	
Dues and Memberships		120	
Postal Charges		300	
Rentals		4,200	
Travel		9,996	
Drugs and Medical Supplies		9,472	
Office Supplies		900	
Other Supplies and Materials		4,338	
Workers' Compensation Insurance		132	
Total Drug Court			95,665

Chancery Court

County Official/Administrative Officer	\$	72,654	
Supervisor/Director		62,075	
Deputy(ies)		37,662	
Data Processing Personnel		28,081	
Part-time Personnel		10,320	
Overtime Pay		176	
Other Salaries and Wages		5,955	
Social Security		12,456	
State Retirement		12,293	
Life Insurance		438	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court (Cont.)

Medical Insurance	\$	47,010	
Employer Medicare		2,913	
Communication		1,139	
Data Processing Services		7,961	
Dues and Memberships		522	
Postal Charges		1,119	
Office Supplies		2,505	
Premiums on Corporate Surety Bonds		350	
Office Equipment		6,885	
Total Chancery Court			\$ 312,514

District Attorney General

Clerical Personnel	\$	21,609	
Social Security		1,332	
State Retirement		1,286	
Life Insurance		69	
Employer Medicare		312	
Total District Attorney General			24,608

Office of Public Defender

Contracts with Government Agencies	\$	26,441	
Total Office of Public Defender			26,441

Other Administration of Justice

Rentals	\$	600	
Total Other Administration of Justice			600

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	79,920	
Assistant(s)		14,148	
Supervisor/Director		54,332	
Deputy(ies)		419,632	
Detective(s)		233,603	
Captain(s)		47,858	
Lieutenant(s)		13,642	
Sergeant(s)		122,399	
Data Processing Personnel		27,853	
Part-time Personnel		45,291	
Overtime Pay		112,000	
Other Salaries and Wages		32,557	
Other Per Diem and Fees		29,525	
Social Security		70,744	
State Retirement		70,100	
Life Insurance		2,694	
Medical Insurance		337,740	
Unemployment Compensation		31	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Employer Medicare	\$	16,545	
Communication		18,796	
Contracts with Private Agencies		1,012	
Dues and Memberships		2,000	
Evaluation and Testing		500	
Legal Notices, Recording, and Court Costs		194	
Maintenance and Repair Services - Equipment		1,984	
Maintenance and Repair Services - Vehicles		29,759	
Postal Charges		902	
Rentals		4,574	
Towing Services		785	
Travel		4,304	
Disposal Fees		216	
Diesel Fuel		138	
Electricity		6,653	
Gasoline		181,320	
Law Enforcement Supplies		2,502	
Natural Gas		2,029	
Office Supplies		2,705	
Tires and Tubes		15,459	
Uniforms		10,957	
Vehicle Parts		2,423	
Water and Sewer		2,998	
Liability Insurance		36,575	
Premiums on Corporate Surety Bonds		3,250	
Vehicle and Equipment Insurance		33,686	
In Service/Staff Development		2,113	
Motor Vehicles		7,700	
Office Equipment		3,151	
Total Sheriff's Department			\$ 2,109,299

Special Patrols

School Resource Officer	\$	173,834	
Social Security		9,700	
State Retirement		10,202	
Life Insurance		558	
Medical Insurance		80,262	
Employer Medicare		2,268	
Maintenance and Repair Services - Vehicles		3,995	
Travel		232	
Gasoline		11,874	
Law Enforcement Supplies		3,952	
Uniforms		5,835	
Workers' Compensation Insurance		5,632	
In Service/Staff Development		2,927	
Motor Vehicles		18,211	
Total Special Patrols			329,482

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Traffic Control

Contracts with Private Agencies	\$	650	
Maintenance and Repair Services - Equipment		375	
Electricity		579	
Total Traffic Control			\$ 1,604

Administration of the Sexual Offender Registry

Remittance of Revenue Collected	\$	1,700	
Other Charges		1,214	
Total Administration of the Sexual Offender Registry			2,914

Jail

Assistant(s)	\$	14,148	
Captain(s)		44,924	
Lieutenant(s)		32,970	
Data Processing Personnel		27,854	
Guards		623,443	
Cafeteria Personnel		24,674	
Part-time Personnel		28,118	
Overtime Pay		34,175	
Other Salaries and Wages		27,458	
Other Per Diem and Fees		22,555	
Social Security		49,656	
State Retirement		50,467	
Life Insurance		2,596	
Medical Insurance		278,155	
Unemployment Compensation		2,326	
Employer Medicare		11,613	
Communication		2,505	
Contracts with Private Agencies		3,724	
Data Processing Services		4,750	
Evaluation and Testing		1,250	
Maintenance and Repair Services - Buildings		19,716	
Maintenance and Repair Services - Equipment		2,754	
Maintenance and Repair Services - Office Equipment		334	
Medical and Dental Services		549,051	
Pest Control		1,200	
Travel		3,125	
Custodial Supplies		325	
Electricity		110,929	
Food Preparation Supplies		49,257	
Food Supplies		204,046	
General Construction Materials		2,552	
Natural Gas		27,034	
Office Supplies		3,435	
Prisoners Clothing		5,365	
Uniforms		9,045	
Water and Sewer		85,272	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Other Supplies and Materials	\$	9,390	
Building and Contents Insurance		16,597	
Liability Insurance		133,763	
Vehicle and Equipment Insurance		3,862	
Workers' Compensation Insurance		35,474	
In Service/Staff Development		110	
Communication Equipment		3,202	
Total Jail			\$ 2,563,199

Juvenile Services

Youth Service Officer(s)	\$	17,699	
Social Security		1,097	
Employer Medicare		257	
Contracts with Government Agencies		19,840	
Office Supplies		224	
Total Juvenile Services			39,117

Fire Prevention and Control

Contributions	\$	89,875	
Maintenance and Repair Services - Buildings		4,350	
Building and Contents Insurance		6,057	
Liability Insurance		3,233	
Vehicle and Equipment Insurance		28,771	
Workers' Compensation Insurance		14,482	
Total Fire Prevention and Control			146,768

Civil Defense

Supervisor/Director	\$	25,000	
Part-time Personnel		10,440	
Social Security		2,197	
State Retirement		1,487	
Employer Medicare		514	
Communication		2,524	
Dues and Memberships		141	
Maintenance and Repair Services - Buildings		1,510	
Maintenance and Repair Services - Vehicles		2,508	
Postal Charges		110	
Travel		125	
Diesel Fuel		257	
Gasoline		3,022	
Office Supplies		485	
Uniforms		589	
Vehicle and Equipment Insurance		4,567	
Communication Equipment		30,642	
Other Equipment		2,271	
Total Civil Defense			88,389

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Rescue Squad

Contributions	\$	32,000	
Building and Contents Insurance		4,215	
Liability Insurance		1,429	
Vehicle and Equipment Insurance		20,296	
Workers' Compensation Insurance		1,553	
Total Rescue Squad			\$ 59,493

Other Emergency Management

Communication	\$	1,500	
Contracts with Government Agencies		186,956	
Total Other Emergency Management			188,456

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	11,429	
Social Security		537	
Life Insurance		94	
Medical Insurance		12,542	
Employer Medicare		126	
Contracts with Private Agencies		48,000	
Contracts with Vehicle Owners		8,788	
Total County Coroner/Medical Examiner			81,516

Other Public Safety

Deputy(ies)	\$	14,110	
Salary Supplements		21,000	
Guards		173,760	
Overtime Pay		39,857	
Social Security		15,392	
State Retirement		4,447	
Life Insurance		27	
Medical Insurance		1,971	
Unemployment Compensation		4,002	
Employer Medicare		3,599	
Communication		594	
Evaluation and Testing		14,050	
Maintenance and Repair Services - Vehicles		50	
Postal Charges		13,875	
Gasoline		1,504	
Law Enforcement Supplies		268	
Office Supplies		221	
Other Supplies and Materials		11,190	
Vehicle and Equipment Insurance		536	
Building Construction		3,847	
Total Other Public Safety			324,300

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare

Local Health Center

Communication	\$	3,100	
Dues and Memberships		275	
Operating Lease Payments		550	
Legal Notices, Recording, and Court Costs		87	
Maintenance and Repair Services - Buildings		8,040	
Maintenance and Repair Services - Office Equipment		389	
Pest Control		540	
Custodial Supplies		2,569	
Electricity		18,578	
Natural Gas		3,586	
Office Supplies		3,072	
Water and Sewer		3,024	
Other Supplies and Materials		1,519	
Building and Contents Insurance		2,547	
In Service/Staff Development		402	
Total Local Health Center			\$ 48,278

Rabies and Animal Control

Supervisor/Director	\$	19,839
Deputy(ies)		28,519
Attendants		18,475
Overtime Pay		66
Other Per Diem and Fees		69
Social Security		3,976
State Retirement		3,470
Life Insurance		190
Medical Insurance		10,990
Unemployment Compensation		9,613
Employer Medicare		930
Communication		1,546
Maintenance and Repair Services - Buildings		1,423
Maintenance and Repair Services - Equipment		600
Maintenance and Repair Services - Vehicles		1,194
Postal Charges		50
Disposal Fees		341
Animal Food and Supplies		350
Custodial Supplies		2,660
Drugs and Medical Supplies		238
Electricity		4,179
Equipment and Machinery Parts		177
Gasoline		6,443
Law Enforcement Supplies		991
Natural Gas		7,542
Office Supplies		668
Uniforms		330
Water and Sewer		625
Building and Contents Insurance		615

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Vehicle and Equipment Insurance	\$	1,683	
Site Development		2,570	
Other Equipment		1,498	
Total Rabies and Animal Control			\$ 131,860

Dental Health Program

Drugs and Medical Supplies	\$	5,323	
Health Equipment		3,129	
Total Dental Health Program			8,452

Alcohol and Drug Programs

Contracts with Private Agencies	\$	7,561	
Total Alcohol and Drug Programs			7,561

Crippled Children Services

Contributions	\$	2,764	
Total Crippled Children Services			2,764

Other Local Health Services

Social Workers	\$	155,827	
Medical Personnel		170,130	
Clerical Personnel		88,438	
Social Security		23,207	
State Retirement		23,589	
Life Insurance		1,117	
Medical Insurance		137,537	
Employer Medicare		5,428	
Travel		15,159	
Liability Insurance		551	
Workers' Compensation Insurance		1,870	
Other Charges		300	
Total Other Local Health Services			623,153

Appropriation to State

Contracts with Other Public Agencies	\$	15,026	
Total Appropriation to State			15,026

General Welfare Assistance

Pauper Burials	\$	15,600	
Other Charges		34,500	
Total General Welfare Assistance			50,100

Sanitation Education/Information

Deputy(ies)	\$	57,671	
Other Salaries and Wages		4,800	
Social Security		3,728	
State Retirement		3,711	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Sanitation Education/Information (Cont.)

Life Insurance	\$	189	
Medical Insurance		18,459	
Employer Medicare		872	
Communication		1,241	
Maintenance and Repair Services - Vehicles		2,220	
Travel		1,000	
Disposal Fees		658	
Electricity		1,319	
Gasoline		12,796	
Instructional Supplies and Materials		9,280	
Law Enforcement Supplies		1,040	
Uniforms		570	
Water and Sewer		940	
Other Supplies and Materials		246	
Vehicle and Equipment Insurance		2,805	
Motor Vehicles		11,150	
Other Equipment		723	
Total Sanitation Education/Information	\$		135,418

Social, Cultural, and Recreational Services

Senior Citizens Assistance

Assistant(s)	\$	24,179	
Social Security		1,499	
Employer Medicare		351	
Contributions		15,300	
Office Supplies		350	
Building and Contents Insurance		1,908	
Liability Insurance		757	
Vehicle and Equipment Insurance		2,153	
Total Senior Citizens Assistance			46,497

Libraries

Contributions	\$	38,000	
Total Libraries			38,000

Other Social, Cultural, and Recreational

Attendants	\$	42,369	
Overtime Pay		3,243	
Other Salaries and Wages		118	
Other Per Diem and Fees		491	
Social Security		2,481	
State Retirement		2,750	
Life Insurance		189	
Medical Insurance		24,852	
Employer Medicare		580	
Communication		372	
Contributions		10,000	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Other Social, Cultural, and Recreational (Cont.)

Maintenance and Repair Services - Equipment	\$	815	
Other Contracted Services		450	
Custodial Supplies		898	
Diesel Fuel		333	
Electricity		8,595	
Gasoline		120	
Uniforms		168	
Water and Sewer		276	
Other Supplies and Materials		6,642	
Other Charges		104	
Other Equipment		838	
Other Construction		3,020	
Total Other Social, Cultural, and Recreational			\$ 109,704

Agriculture and Natural Resources

Agricultural Extension Service

Communication	\$	2,106	
Contracts with Government Agencies		40,192	
Dues and Memberships		175	
Maintenance and Repair Services - Office Equipment		396	
Postal Charges		150	
Office Equipment		1,415	
Total Agricultural Extension Service			44,434

Other Operations

Airport

Supervisor/Director	\$	20,400	
Medical Insurance		5,916	
Communication		2,318	
Contracts with Private Agencies		4,800	
Licenses		85	
Maintenance and Repair Services - Buildings		28,205	
Maintenance and Repair Services - Vehicles		66	
Travel		675	
Electricity		9,932	
Water and Sewer		425	
Liability Insurance		2,344	
Vehicle and Equipment Insurance		750	
Total Airport			75,916

Veterans' Services

Assistant(s)	\$	28,796	
Supervisor/Director		39,959	
Secretary(ies)		15,753	
Social Security		4,751	
State Retirement		5,028	
Life Insurance		283	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services (Cont.)

Medical Insurance	\$	28,605	
Employer Medicare		1,111	
Communication		2,073	
Contracts with Private Agencies		6,000	
Data Processing Services		798	
Dues and Memberships		50	
Maintenance and Repair Services - Office Equipment		312	
Postal Charges		1,235	
Travel		4,334	
Office Supplies		844	
Uniforms		200	
Other Supplies and Materials		800	
Office Equipment		2,150	
Total Veterans' Services			\$ 143,082

Miscellaneous

Contributions	\$	40,552	
Total Miscellaneous			40,552

Contributions to Other Agencies

Contributions	\$	86,050	
Total Contributions to Other Agencies			86,050

Employee Benefits

Salary Supplements	\$	1,000	
Other Salaries and Wages		63,097	
Social Security		3,952	
State Retirement		209	
Life Insurance		39	
Medical Insurance		31,342	
Employer Medicare		924	
Consultants		14,550	
Data Processing Services		1,105	
Premiums on Corporate Surety Bonds		1,152	
Workers' Compensation Insurance		68,425	
Other Charges		2,500	
Total Employee Benefits			188,295

Miscellaneous

Part-time Personnel	\$	21,716	
Other Salaries and Wages		2,508	
Social Security		1,489	
State Retirement		149	
Employer Medicare		348	
Consultants		5,000	
Data Processing Services		4,680	
Travel		301	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

Miscellaneous (Cont.)

Other Charges	\$ 6,298	
Other Equipment	49,800	
Total Miscellaneous		\$ 92,289

Highways

Employee Benefits

Medical Insurance	\$ 9,843	
Total Employee Benefits		9,843

Support Services

Board of Education

Medical Insurance	\$ 25,475	
Total Board of Education		<u>25,475</u>

Total General Fund \$ 13,023,368

Solid Waste/Sanitation Fund

Public Health and Welfare

Sanitation Management

Supervisor/Director	\$ 47,142
Data Processing Personnel	21,491
Paraprofessionals	33,023
Mechanic(s)	31,424
Laborers	11,762
Nightwatchmen	31,495
Temporary Personnel	16,169
Overtime Pay	1,438
Other Salaries and Wages	4,165
Other Per Diem and Fees	2,303
Social Security	11,721
State Retirement	10,239
Life Insurance	544
Medical Insurance	42,799
Unemployment Compensation	16,861
Employer Medicare	2,741
Communication	1,475
Data Processing Services	10,200
Legal Notices, Recording, and Court Costs	371
Maintenance and Repair Services - Office Equipment	540
Medical and Dental Services	(340)
Postal Charges	348
Travel	1,217
Disposal Fees	12,708
Office Supplies	431
Uniforms	3,316
Building and Contents Insurance	3,213
Liability Insurance	18,209

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Sanitation Management (Cont.)

Trustee's Commission	\$	39,314	
Vehicle and Equipment Insurance		25,278	
Workers' Compensation Insurance		72,052	
In Service/Staff Development		894	
Office Equipment		5,006	
Total Sanitation Management			\$ 479,549

Convenience Centers

Truck Drivers	\$	69,709	
Attendants		183,569	
Overtime Pay		2,334	
Other Salaries and Wages		1,440	
Other Per Diem and Fees		8,707	
Social Security		15,588	
State Retirement		14,770	
Life Insurance		921	
Medical Insurance		58,554	
Employer Medicare		3,646	
Communication		5,097	
Contracts with Private Agencies		353,518	
Maintenance and Repair Services - Buildings		436	
Maintenance and Repair Services - Equipment		363	
Maintenance and Repair Services - Vehicles		20,160	
Rentals		7,910	
Custodial Supplies		873	
Diesel Fuel		99,100	
Electricity		8,633	
Equipment Parts - Heavy		140	
Equipment and Machinery Parts		9,358	
Garage Supplies		1,106	
Gasoline		5,243	
General Construction Materials		36	
Lubricants		4,870	
Office Supplies		200	
Small Tools		78	
Tires and Tubes		20,924	
Uniforms		5,383	
Vehicle Parts		24,145	
Chemicals		303	
Other Supplies and Materials		304	
Motor Vehicles		47,900	
Solid Waste Equipment		17,170	
Total Convenience Centers			992,488

Transfer Stations

Equipment Operators	\$	25,265
Truck Drivers		46,724

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Transfer Stations (Cont.)

Overtime Pay	\$	4,002	
Other Salaries and Wages		129	
Other Per Diem and Fees		2,504	
Social Security		4,290	
State Retirement		4,678	
Life Insurance		283	
Medical Insurance		35,059	
Employer Medicare		1,003	
Licenses		1,500	
Rentals		660	
Equipment Parts - Light		966	
Tires and Tubes		2,467	
Uniforms		1,388	
Total Transfer Stations			\$ 130,918

Recycling Center

Equipment Operators	\$	22,530
Truck Drivers		50,746
Laborers		18,855
Overtime Pay		2,638
Other Salaries and Wages		796
Other Per Diem and Fees		1,160
Social Security		5,370
State Retirement		5,755
Life Insurance		333
Medical Insurance		36,243
Employer Medicare		1,256
Communication		1,988
Maintenance and Repair Services - Buildings		1,777
Maintenance and Repair Services - Equipment		579
Maintenance and Repair Services - Vehicles		(150)
Matching Share		3,115
Pest Control		360
Custodial Supplies		1,063
Diesel Fuel		16,443
Electricity		7,779
Equipment and Machinery Parts		226
Garage Supplies		261
Gasoline		55
Lubricants		1,175
Natural Gas		10,386
Office Supplies		712
Propane Gas		826
Tires and Tubes		4,067
Uniforms		3,202
Vehicle Parts		11,589
Water and Sewer		373

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Recycling Center (Cont.)

Chemicals	\$	58	
Other Supplies and Materials		985	
Solid Waste Equipment		12,459	
Total Recycling Center			\$ 225,010

Other Waste Disposal

Equipment Operators	\$	41,941	
Attendants		16,908	
Overtime Pay		1,180	
Other Salaries and Wages		36	
Other Per Diem and Fees		1,702	
Social Security		3,664	
State Retirement		3,675	
Life Insurance		220	
Medical Insurance		11,722	
Employer Medicare		857	
Licenses		2,951	
Diesel Fuel		13,992	
Electricity		5,011	
Equipment and Machinery Parts		101	
Gasoline		529	
Uniforms		1,279	
Solid Waste Equipment		187,767	
Other Capital Outlay		75,442	
Total Other Waste Disposal			368,977

Other Operations

Employee Benefits

Other Salaries and Wages	\$	11,115	
Social Security		689	
State Retirement		12	
Employer Medicare		161	
Total Employee Benefits			11,977

Total Solid Waste/Sanitation Fund \$ 2,208,919

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Supervisor/Director	\$	64,556	
Medical Personnel		522,206	
Paraprofessionals		81,620	
Mechanic(s)		30,295	
Attendants		69,579	
Part-time Personnel		8,612	
Overtime Pay		136,842	
Other Salaries and Wages		57,990	

(Continued)

Campbell 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.)

In-service Training	\$	5,985
Other Per Diem and Fees		19,604
Social Security		58,584
State Retirement		52,799
Life Insurance		2,147
Medical Insurance		178,753
Employer Medicare		13,701
Advertising		1,269
Communication		12,931
Contracts with Government Agencies		56,250
Data Processing Services		10,057
Dues and Memberships		560
Licenses		3,401
Maintenance and Repair Services - Buildings		1,385
Maintenance and Repair Services - Equipment		4,615
Maintenance and Repair Services - Office Equipment		960
Maintenance and Repair Services - Vehicles		20,818
Medical and Dental Services		25,410
Postal Charges		3,316
Rentals		720
Travel		869
Custodial Supplies		1,757
Diesel Fuel		94,578
Drugs and Medical Supplies		40,652
Electricity		12,883
Fuel Oil		2,571
Gasoline		10,950
General Construction Materials		1,426
Natural Gas		7,217
Office Supplies		5,588
Tires and Tubes		7,204
Uniforms		18,397
Vehicle Parts		17,800
Water and Sewer		3,974
Chemicals		5,567
Building and Contents Insurance		1,438
Liability Insurance		18,907
Refunds		492
Trustee's Commission		21,664
Vehicle and Equipment Insurance		6,851
Workers' Compensation Insurance		95,228
In Service/Staff Development		4,955
Other Charges		299
Communication Equipment		1,542
Heating and Air Conditioning Equipment		9,204
Motor Vehicles		428,915
Office Equipment		12,195

(Continued)

Exhibit J-7

Campbell 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.)

Site Development	\$	5,110	
Health Equipment		44,190	
Other Equipment		31,870	
Total Ambulance/Emergency Medical Services			\$ 2,359,258

Other Operations

Employee Benefits

Other Salaries and Wages	\$	9,165	
Social Security		568	
Employer Medicare		133	
Total Employee Benefits			9,866

Total Ambulance Service Fund \$ 2,369,124

Industrial/Economic Development Fund

General Government

Development

Supervisor/Director	\$	55,000	
Board and Committee Members Fees		2,950	
Social Security		3,229	
State Retirement		3,551	
Life Insurance		94	
Medical Insurance		12,426	
Employer Medicare		755	
Communication		1,619	
Dues and Memberships		420	
Postal Charges		126	
Rentals		32,556	
Travel		798	
Other Contracted Services		5,000	
Office Supplies		633	
Workers' Compensation Insurance		141	
Other Charges		2,152	
Total Development			\$ 121,450

Planning

Board and Committee Members Fees	\$	5,900	
Social Security		115	
State Retirement		83	
Employer Medicare		27	
Consultants		11,250	
Legal Services		1,250	
Total Planning			18,625

Other Facilities

Custodial Personnel	\$	8,938	
Other Salaries and Wages		1,807	

(Continued)

Exhibit J-7

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

Industrial/Economic Development Fund (Cont.)

General Government (Cont.)

Other Facilities (Cont.)

Social Security	\$	666	
State Retirement		639	
Employer Medicare		156	
Contracts with Private Agencies		2,400	
Maintenance and Repair Services - Buildings		7,746	
Maintenance and Repair Services - Equipment		326	
Custodial Supplies		1,125	
Total Other Facilities			\$ 23,803

Other Operations

Tourism

Contributions	\$	45,000	
Total Tourism			45,000

Industrial Development

Communication	\$	1,916	
Contributions		52,000	
Dues and Memberships		4,254	
Legal Notices, Recording, and Court Costs		22	
Matching Share		3,500	
Building and Contents Insurance		3,090	
Trustee's Commission		2,739	
Other Charges		6,050	
Total Industrial Development			73,571

Total Industrial/Economic Development Fund \$ 282,449

Drug Control Fund

Public Safety

Drug Enforcement

Detective(s)	\$	6,523	
Overtime Pay		12,940	
Other Salaries and Wages		9,750	
Social Security		1,811	
State Retirement		1,738	
Employer Medicare		424	
Communication		4,087	
Confidential Drug Enforcement Payments		5,000	
Dues and Memberships		125	
Legal Notices, Recording, and Court Costs		22	
Maintenance and Repair Services - Equipment		4,116	
Maintenance and Repair Services - Vehicles		5,525	
Towing Services		1,900	
Travel		595	
Veterinary Services		1,800	
Animal Food and Supplies		1,918	
Diesel Fuel		203	

(Continued)

Exhibit J-7

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

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Gasoline	\$	4,031	
Instructional Supplies and Materials		2,149	
Law Enforcement Supplies		4,031	
Uniforms		7,837	
Workers' Compensation Insurance		616	
In Service/Staff Development		2,473	
Law Enforcement Equipment		5,798	
Motor Vehicles		39,080	
Office Equipment		4,953	
Total Drug Enforcement			\$ 129,445

Total Drug Control Fund \$ 129,445

Constitutional Officers - Fees Fund

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$	12,439	
Total Chancery Court			\$ 12,439

Total Constitutional Officers - Fees Fund 12,439

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	79,920	
Assistant(s)		63,048	
Social Security		8,526	
State Retirement		8,507	
Life Insurance		238	
Medical Insurance		15,913	
Employer Medicare		1,994	
Dues and Memberships		3,971	
Maintenance and Repair Services - Equipment		450	
Postal Charges		153	
Travel		1,987	
Office Supplies		1,579	
Office Equipment		1,000	
Total Administration			\$ 187,286

Highway and Bridge Maintenance

Supervisor/Director	\$	50,921	
Equipment Operators		230,269	
Truck Drivers		217,494	
Laborers		52,817	
Overtime Pay		27,032	
Other Salaries and Wages		4,116	
Social Security		33,797	

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

State Retirement	\$	34,515	
Life Insurance		1,822	
Medical Insurance		156,201	
Employer Medicare		7,904	
Contracts with Private Agencies		3,950	
Asphalt - Hot Mix		241,274	
Asphalt - Liquid		164,862	
Fertilizer, Lime, and Seed		1,388	
Pipe - Metal		14,815	
Road Signs		3,410	
Tires and Tubes		12,849	
Other Charges		1,131	
Total Highway and Bridge Maintenance			\$ 1,260,567

Operation and Maintenance of Equipment

Foremen	\$	31,466	
Mechanic(s)		22,519	
Equipment Operators		22,780	
Overtime Pay		1,800	
Other Salaries and Wages		241	
Social Security		4,284	
State Retirement		4,596	
Life Insurance		259	
Medical Insurance		31,044	
Employer Medicare		1,002	
Maintenance and Repair Services - Office Equipment		6,349	
Diesel Fuel		404,653	
Equipment and Machinery Parts		102,204	
Garage Supplies		1,007	
Gasoline		368,798	
Lubricants		11,406	
Natural Gas		2,124	
Tires and Tubes		18,677	
Total Operation and Maintenance of Equipment			1,035,209

Quarry Operations

Foremen	\$	28,501	
Equipment Operators		21,089	
Truck Drivers		24,618	
Laborers		23,040	
Overtime Pay		4,337	
Other Salaries and Wages		585	
Social Security		5,597	
State Retirement		6,079	
Life Insurance		377	
Medical Insurance		38,942	
Employer Medicare		1,309	

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Quarry Operations (Cont.)

Contracts with Private Agencies	\$	1,200	
Explosive and Drilling Services		42,066	
Legal Services		875	
Licenses		1,872	
Diesel Fuel		7,763	
Electricity		28,289	
Tires and Tubes		16,660	
Total Quarry Operations			\$ 253,199

Other Charges

Communication	\$	12,134	
Maintenance and Repair Services - Office Equipment		1,060	
Electricity		5,507	
Uniforms		16,555	
Water and Sewer		932	
Building and Contents Insurance		1,552	
Liability Insurance		31,982	
Premiums on Corporate Surety Bonds		174	
Trustee's Commission		32,242	
Vehicle and Equipment Insurance		22,837	
Total Other Charges			124,975

Employee Benefits

Other Salaries and Wages	\$	13,252	
Social Security		822	
Unemployment Compensation		1,450	
Employer Medicare		192	
Medical and Dental Services		519	
Workers' Compensation Insurance		65,736	
Total Employee Benefits			81,971

Capital Outlay

Contracts with Private Agencies	\$	2,700	
Engineering Services		8,000	
Highway Equipment		170,899	
State Aid Projects		292,874	
Total Capital Outlay			474,473

Total Highway/Public Works Fund \$ 3,417,680

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	47,095	
Principal on Other Loans		355,725	
Total General Government			\$ 402,820

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Principal on Debt (Cont.)

Education

Principal on Bonds	\$	782,905	
Principal on Notes		166,667	
Principal on Other Loans		1,057,983	
Total Education			\$ 2,007,555

Interest on Debt

General Government

Interest on Bonds	\$	692,462	
Interest on Other Loans		76,827	
Total General Government			769,289

Education

Interest on Bonds	\$	1,229,730	
Interest on Notes		26,016	
Interest on Other Loans		154,267	
Total Education			1,410,013

Other Debt Service

General Government

Trustee's Commission	\$	15,165	
Underwriter's Discount		27,464	
Other Debt Issuance Charges		69,833	
Other Debt Service		7,482	
Total General Government			119,944

Total General Debt Service Fund \$ 4,709,621

General Capital Projects Fund

Capital Projects

General Administration Projects

Engineering Services	\$	1,200	
Trustee's Commission		10,262	
Building Improvements		57,928	
Site Development		4,480	
Other Capital Outlay		72,493	
Total General Administration Projects			\$ 146,363

Public Safety Projects

Motor Vehicles	\$	89,980	
Total Public Safety Projects			89,980

Public Health and Welfare Projects

Legal Notices, Recording, and Court Costs	\$	300	
Matching Share		1,329	
Site Development		14,543	
Other Capital Outlay		11,108	
Total Public Health and Welfare Projects			27,280

(Continued)

Exhibit J-7

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

General Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Social, Cultural, and Recreation Projects

Site Development	\$	15,679	
Other Capital Outlay		45,000	
Total Social, Cultural, and Recreation Projects			\$ 60,679

Public Utility Projects

Engineering Services	\$	1,450	
Site Development		830	
Total Public Utility Projects			2,280

Other General Government Projects

Site Development	\$	7,635	
Total Other General Government Projects			7,635

Total General Capital Projects Fund \$ 334,217

Other Capital Projects Fund

Capital Projects

Public Safety Projects

Engineering Services	\$	4,590	
Matching Share		33,285	
Other Contracted Services		82,369	
Fines, Assessments, and Penalties		15,523	
Other Charges		59,282	
Airport Improvement		230,254	
Building Construction		2,369,657	
Building Improvements		518,500	
Other Capital Outlay		54,958	
Total Public Safety Projects			\$ 3,368,418

Social, Cultural, and Recreation Projects

Engineering Services	\$	8,450	
Other Capital Outlay		17,151	
Total Social, Cultural, and Recreation Projects			25,601

Public Utility Projects

Consultants	\$	27,775	
Engineering Services		18,018	
Evaluation and Testing		11,194	
Matching Share		37,213	
Other Charges		28,814	
Other Construction		78,630	
Other Capital Outlay		4,642	
Total Public Utility Projects			206,286

Total Other Capital Projects Fund 3,600,305

Total Governmental Funds - Primary Government \$ 30,087,567

Exhibit J-8

Campbell County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2014

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 11,104,405	
Career Ladder Program	93,971	
Career Ladder Extended Contracts	19,000	
Homebound Teachers	41,953	
Educational Assistants	39,430	
Other Salaries and Wages	67,725	
Certified Substitute Teachers	35,885	
Non-certified Substitute Teachers	273,120	
Social Security	679,493	
State Retirement	980,651	
Life Insurance	23,350	
Medical Insurance	2,183,254	
Unemployment Compensation	6,460	
Employer Medicare	158,914	
Operating Lease Payments	13,516	
Instructional Supplies and Materials	100,935	
Textbooks	361,781	
Other Supplies and Materials	13,582	
Other Charges	830	
Regular Instruction Equipment	4,495	
Total Regular Instruction Program		\$ 16,202,750

Alternative Instruction Program

Teachers	\$ 207,741	
Career Ladder Program	2,000	
Career Ladder Extended Contracts	2,000	
Educational Assistants	17,977	
Social Security	12,993	
State Retirement	19,872	
Life Insurance	545	
Medical Insurance	51,353	
Employer Medicare	3,039	
Total Alternative Instruction Program		317,520

Special Education Program

Teachers	\$ 1,338,956	
Career Ladder Program	15,945	
Career Ladder Extended Contracts	2,000	
Homebound Teachers	12,815	
Educational Assistants	65,586	
Certified Substitute Teachers	22,627	
Non-certified Substitute Teachers	25,317	
Social Security	85,595	
State Retirement	120,141	
Life Insurance	3,255	
Medical Insurance	337,053	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Employer Medicare	\$	20,018	
Instructional Supplies and Materials		11,577	
Special Education Equipment		7,396	
Total Special Education Program			\$ 2,068,281

Vocational Education Program

Teachers	\$	1,090,459	
Career Ladder Program		10,157	
Non-certified Substitute Teachers		16,225	
Social Security		65,351	
State Retirement		97,134	
Life Insurance		2,206	
Medical Insurance		200,179	
Employer Medicare		15,284	
Maintenance and Repair Services - Equipment		4,865	
Other Contracted Services		456	
Instructional Supplies and Materials		25,162	
Textbooks		16,000	
Other Supplies and Materials		8,944	
Vocational Instruction Equipment		13,240	
Total Vocational Education Program			1,565,662

Support Services

Attendance

Other Salaries and Wages	\$	14,456	
Social Security		894	
State Retirement		860	
Life Insurance		47	
Medical Insurance		2,958	
Employer Medicare		209	
Data Processing Services		15,008	
Travel		750	
Total Attendance			35,182

Health Services

Medical Personnel	\$	177,431	
Other Salaries and Wages		65,941	
Social Security		14,090	
State Retirement		17,729	
Life Insurance		652	
Medical Insurance		77,786	
Employer Medicare		3,295	
Travel		7,228	
Other Contracted Services		13,294	
Drugs and Medical Supplies		74,092	
Other Supplies and Materials		17,759	
Total Health Services			469,297

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support

Career Ladder Program	\$	5,000	
Guidance Personnel		544,343	
Career Ladder Extended Contracts		1,000	
Social Workers		19,509	
Attendants		54,232	
Other Salaries and Wages		242,804	
Social Security		51,165	
State Retirement		64,995	
Life Insurance		1,316	
Medical Insurance		131,887	
Employer Medicare		11,966	
Evaluation and Testing		19,763	
Travel		43,509	
Other Contracted Services		239,423	
Other Supplies and Materials		21,002	
In Service/Staff Development		28,140	
Other Charges		1,576	
Total Other Student Support			\$ 1,481,630

Regular Instruction Program

Supervisor/Director	\$	151,252	
Career Ladder Program		28,400	
Career Ladder Extended Contracts		2,000	
Librarians		411,289	
Materials Supervisor		46,086	
Instructional Computer Personnel		72,845	
Secretary(ies)		90,086	
Clerical Personnel		5,008	
Educational Assistants		19,598	
Other Salaries and Wages		373,676	
Social Security		70,275	
State Retirement		92,346	
Life Insurance		2,107	
Medical Insurance		238,651	
Employer Medicare		16,435	
Communication		91,855	
Maintenance and Repair Services - Equipment		27,692	
Travel		21,411	
Other Contracted Services		387	
Library Books/Media		43,603	
Other Supplies and Materials		5,510	
In Service/Staff Development		4,539	
Other Charges		23,427	
Other Equipment		449,566	
Total Regular Instruction Program			2,288,044

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program

Supervisor/Director	\$	50,978	
Career Ladder Program		1,000	
Other Salaries and Wages		61,713	
Social Security		6,696	
State Retirement		10,096	
Life Insurance		188	
Medical Insurance		22,429	
Employer Medicare		1,566	
Total Alternative Instruction Program			\$ 154,666

Special Education Program

Supervisor/Director	\$	81,950	
Career Ladder Program		3,150	
Psychological Personnel		57,304	
Assessment Personnel		58,839	
Secretary(ies)		58,704	
Other Salaries and Wages		24,723	
Social Security		17,128	
State Retirement		21,261	
Life Insurance		404	
Medical Insurance		25,533	
Employer Medicare		4,006	
Communication		6,300	
Postal Charges		610	
Travel		16,210	
Other Contracted Services		39,072	
Other Supplies and Materials		1,573	
Other Charges		2,792	
Total Special Education Program			419,559

Vocational Education Program

Supervisor/Director	\$	27,289	
Secretary(ies)		28,913	
Social Security		3,268	
State Retirement		3,623	
Life Insurance		118	
Medical Insurance		14,267	
Employer Medicare		764	
Communication		1,666	
Travel		6,965	
Other Charges		1,281	
Total Vocational Education Program			88,154

Other Programs

On-behalf Payments to OPEB	\$	345,766	
Total Other Programs			345,766

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education

Secretary to Board	\$	10,000	
Other Salaries and Wages		40,030	
Board and Committee Members Fees		63,032	
Social Security		6,703	
State Retirement		4,155	
Life Insurance		654	
Medical Insurance		276,534	
Employer Medicare		1,568	
Other Fringe Benefits		71,463	
Audit Services		17,850	
Dues and Memberships		6,482	
Legal Services		29,335	
Travel		23,764	
Other Contracted Services		350	
Liability Insurance		86,529	
Trustee's Commission		212,074	
Workers' Compensation Insurance		388,789	
Criminal Investigation of Applicants - TBI		7,440	
Other Charges		2,163	
Total Board of Education			\$ 1,248,915

Director of Schools

County Official/Administrative Officer	\$	105,200	
Career Ladder Program		1,000	
Secretary(ies)		57,826	
Social Security		9,820	
State Retirement		12,871	
Life Insurance		258	
Medical Insurance		14,509	
Unemployment Compensation		11,841	
Employer Medicare		2,297	
Communication		21,139	
Dues and Memberships		5,656	
Postal Charges		328	
Travel		3,765	
Office Supplies		3,035	
In Service/Staff Development		1,291	
Total Director of Schools			250,836

Office of the Principal

Principals	\$	809,451	
Career Ladder Program		10,000	
Accountants/Bookkeepers		12,424	
Assistant Principals		267,755	
Secretary(ies)		416,949	
Clerical Personnel		33,062	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Other Salaries and Wages	\$	56,730	
Social Security		93,726	
State Retirement		126,946	
Life Insurance		3,123	
Medical Insurance		299,690	
Employer Medicare		21,920	
Communication		36,991	
Travel		1,011	
Other Supplies and Materials		19,958	
Other Charges		10,212	
Total Office of the Principal	\$		2,219,948

Fiscal Services

Other Charges	\$	120,067	
Total Fiscal Services			120,067

Human Services/Personnel

Supervisor/Director	\$	2,050	
Social Security		122	
State Retirement		182	
Employer Medicare		28	
Total Human Services/Personnel			2,382

Operation of Plant

Custodial Personnel	\$	876,793	
Other Salaries and Wages		1,918	
Social Security		49,736	
State Retirement		51,330	
Life Insurance		3,594	
Medical Insurance		293,190	
Employer Medicare		11,632	
Maintenance and Repair Services - Equipment		24,211	
Other Contracted Services		68,893	
Custodial Supplies		85,082	
Electricity		880,846	
Natural Gas		147,995	
Water and Sewer		147,279	
Other Supplies and Materials		5,997	
Building and Contents Insurance		255,581	
Other Charges		36,873	
Plant Operation Equipment		7,000	
Total Operation of Plant			2,947,950

Maintenance of Plant

Supervisor/Director	\$	6,000	
Maintenance Personnel		302,256	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Social Security	\$	17,783	
State Retirement		17,717	
Life Insurance		877	
Medical Insurance		88,233	
Employer Medicare		4,159	
Communication		1,346	
Maintenance and Repair Services - Buildings		25,164	
Maintenance and Repair Services - Vehicles		2,321	
Other Contracted Services		8,450	
Gasoline		13,461	
General Construction Materials		88,956	
Other Supplies and Materials		2,514	
Other Charges		7,510	
Total Maintenance of Plant			\$ 586,747

Transportation

Supervisor/Director	\$	27,289	
Bus Drivers		34,385	
Other Salaries and Wages		19,192	
Social Security		4,976	
State Retirement		2,763	
Life Insurance		259	
Medical Insurance		19,357	
Employer Medicare		1,164	
Contracts with Vehicle Owners		1,225,230	
Maintenance and Repair Services - Vehicles		2,752	
Medical and Dental Services		2,598	
Travel		772	
Gasoline		19,413	
Vehicle and Equipment Insurance		75,475	
Other Charges		1,776	
Transportation Equipment		18	
Total Transportation			1,437,419

Central and Other

Supervisor/Director	\$	1,010	
Social Security		60	
State Retirement		90	
Employer Medicare		14	
Total Central and Other			1,174

Operation of Non-instructional Services

Community Services

Supervisor/Director	\$	79,142	
Part-time Personnel		100	
Other Salaries and Wages		143,671	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-instructional Services (Cont.)

Community Services (Cont.)

Social Security	\$	13,060	
State Retirement		13,351	
Life Insurance		432	
Medical Insurance		51,995	
Employer Medicare		3,054	
Travel		1,779	
Instructional Supplies and Materials		1,155	
Other Supplies and Materials		2,883	
In Service/Staff Development		804	
Total Community Services	\$		311,426

Early Childhood Education

Teachers	\$	486,696	
Career Ladder Program		9,200	
Educational Assistants		112,824	
Other Salaries and Wages		40,336	
Non-certified Substitute Teachers		11,522	
Social Security		38,271	
State Retirement		49,260	
Life Insurance		1,744	
Medical Insurance		139,968	
Employer Medicare		8,950	
Travel		5,378	
Instructional Supplies and Materials		48,348	
Other Supplies and Materials		5,000	
In Service/Staff Development		6,845	
Other Charges		8,533	
Other Equipment		41,499	
Total Early Childhood Education			1,014,374

Capital Outlay

Regular Capital Outlay

Architects	\$	57,266	
Contributions		40,298	
Engineering Services		7,408	
Building Construction		67,537	
Building Improvements		89,657	
Site Development		277,923	
Other Capital Outlay		279,806	
Total Regular Capital Outlay			819,895

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	1,970,394	
Total Education			1,970,394

Total General Purpose School Fund \$ 38,368,038

(Continued)

Exhibit J-8

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

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	467,743	
Educational Assistants		564,066	
Other Salaries and Wages		255,958	
Non-certified Substitute Teachers		10,312	
Social Security		76,225	
State Retirement		77,126	
Life Insurance		3,872	
Medical Insurance		234,707	
Employer Medicare		17,827	
Instructional Supplies and Materials		241,005	
Other Supplies and Materials		41	
Regular Instruction Equipment		170,052	
Total Regular Instruction Program			\$ 2,118,934

Special Education Program

Teachers	\$	288,399	
Educational Assistants		329,883	
Other Salaries and Wages		15,627	
Non-certified Substitute Teachers		5,362	
Social Security		36,317	
State Retirement		32,820	
Life Insurance		1,962	
Medical Insurance		203,014	
Employer Medicare		8,493	
Instructional Supplies and Materials		19,832	
Special Education Equipment		9,505	
Total Special Education Program			951,214

Vocational Education Program

Educational Assistants	\$	25,641	
Social Security		1,342	
State Retirement		1,526	
Life Insurance		166	
Medical Insurance		17,968	
Employer Medicare		314	
Other Supplies and Materials		18,618	
Vocational Instruction Equipment		9,574	
Total Vocational Education Program			75,149

Support Services

Health Services

Medical Personnel	\$	13,693	
Social Security		631	
State Retirement		815	
Employer Medicare		148	
Total Health Services			15,287

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Other Student Support

Social Workers	\$	19,509	
Other Salaries and Wages		35,788	
Social Security		2,926	
State Retirement		2,332	
Life Insurance		119	
Medical Insurance		5,370	
Employer Medicare		612	
Contracts with Other School Systems		8,512	
Evaluation and Testing		137,517	
Travel		27,621	
Other Contracted Services		540	
Other Supplies and Materials		2,101	
Other Charges		355	
Total Other Student Support			\$ 243,302

Regular Instruction Program

Supervisor/Director	\$	81,950	
Secretary(ies)		42,648	
Other Salaries and Wages		666,939	
Non-certified Substitute Teachers		3,438	
Social Security		47,387	
State Retirement		56,833	
Life Insurance		1,016	
Medical Insurance		100,945	
Employer Medicare		11,155	
Maintenance and Repair Services - Equipment		3,407	
Travel		1,047	
Other Contracted Services		25,001	
Other Supplies and Materials		7,766	
In Service/Staff Development		83,887	
Total Regular Instruction Program			1,133,419

Special Education Program

Psychological Personnel	\$	87,665	
Clerical Personnel		17,724	
Social Security		6,429	
State Retirement		1,055	
Life Insurance		48	
Medical Insurance		8,240	
Employer Medicare		1,503	
Maintenance and Repair Services - Equipment		6,435	
Other Contracted Services		57,268	
Other Supplies and Materials		10,313	
In Service/Staff Development		15,799	
Total Special Education Program			212,479

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Vocational Education Program

Travel	\$ 5,299	
Total Vocational Education Program		\$ 5,299

Transportation

Bus Drivers	\$ 51,578	
Other Salaries and Wages	23,759	
Social Security	4,671	
State Retirement	846	
Employer Medicare	1,092	
Maintenance and Repair Services - Vehicles	6,803	
Gasoline	21,496	
Total Transportation		<u>110,245</u>

Total School Federal Projects Fund \$ 4,865,328

Central Cafeteria Fund

Operation of Non-instructional Services

Food Service

Supervisor/Director	\$ 79,135	
Accountants/Bookkeepers	25,701	
Cafeteria Personnel	919,755	
Other Salaries and Wages	115,306	
Social Security	64,542	
State Retirement	53,550	
Life Insurance	4,929	
Medical Insurance	355,045	
Employer Medicare	15,101	
Other Fringe Benefits	17,430	
Communication	9,845	
Maintenance and Repair Services - Equipment	15,849	
Travel	3,435	
Other Contracted Services	37,425	
Food Preparation Supplies	128,870	
Food Supplies	1,113,479	
Uniforms	7,285	
USDA - Commodities	230,473	
Other Supplies and Materials	8,233	
In Service/Staff Development	732	
Other Charges	95,442	
Food Service Equipment	62,634	
Total Food Service		<u>\$ 3,364,196</u>

Total Central Cafeteria Fund 3,364,196

Total Governmental Funds - Campbell County School Department \$ 46,597,562

Exhibit J-9

Campbell County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2014

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 3,149,345
Total Cash Receipts	<u>\$ 3,149,345</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 3,117,852
Trustee's Commission	<u>31,493</u>
Total Cash Disbursements	<u>\$ 3,149,345</u>
 Excess of Cash Receipts Over (Under)	
Cash Disbursements	\$ 0
Cash Balance, July 1, 2013	<u>0</u>
 Cash Balance, June 30, 2014	<u><u>\$ 0</u></u>

SINGLE AUDIT SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Independent Auditor's Report

Campbell County Mayor and
Board of County Commissioners
Campbell 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 Campbell County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Campbell County's basic financial statements, and have issued our report thereon dated January 6, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Campbell County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Campbell County's internal control. Accordingly, we do not express an opinion on the effectiveness of Campbell County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material*

weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency: 2014-001.

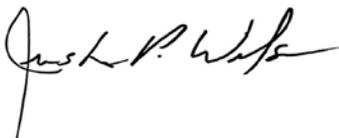
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Campbell 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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 Campbell County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 6, 2015

JPW/yu



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

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 OMB Circular A-133

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Campbell County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Campbell County's major federal programs for the year ended June 30, 2014. Campbell County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Campbell County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and*

Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Campbell County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Campbell County's compliance.

Opinion on Each Major Federal Program

In our opinion, Campbell County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Campbell County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Campbell County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Campbell County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we

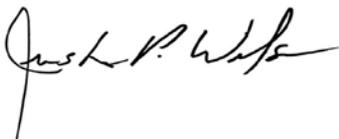
consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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 Campbell County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Campbell County's basic financial statements. We issued our report thereon dated January 6, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 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,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 6, 2015

JPW/yu

Campbell County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2014

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	\$ 230,473 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	646,959
National School Lunch Program	10.555	N/A	1,805,153 (3)
Fresh Fruit and Vegetable Program	10.582	N/A	38,250
Direct Programs:			
Community Facilities Loans and Grants	10.766	N/A	16,900
Total U.S. Department of Agriculture			\$ 2,737,735
U.S. Department of the Interior:			
Passed-through State Department of Environment and Conservation:			
Abandoned Mine Land Reclamation (AMLR) Program	15.252	GG-12-37855	\$ 143,458
Total U.S. Department of the Interior			\$ 143,458
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	\$ 12,400
Highway Safety Research and Development	20.614	(2)	34,960
Airport Improvement Program	20.106	(2)	285,211
Total U.S. Department of Transportation			\$ 332,571
Appalachian Regional Commission:			
Passed-through State Department of Economic and Community Development:			
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011	TN-17163-302-11	\$ 16,638
Total Appalachian Regional Commission			\$ 16,638
Environmental Protection Agency			
Direct Program:			
Congressionally Mandated Projects	66.202	N/A	\$ 52,813
Total Environmental Protection Agency			\$ 52,813
U.S. Department of Education:			
Passed-through State Department of Labor and Workforce Development:			
Adult Education - Basic Grants to States	84.002	(2)	\$ 15,272
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	2,017,229
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,294,817
Special Education - Preschool Grants	84.173	N/A	44,816
Safe and Drug-free Schools and Communities	84.184	N/A	49,644
Career and Technical Education - Basic Grants to States	84.048	N/A	109,836
Twenty-first Century Community Learning Centers	84.287	(2)	273,779
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	151,516
Rural Education	84.358	N/A	81,654
Improving Teacher Quality State Grants	84.367	N/A	365,389
School Improvement Grants, Recovery Act	84.388	N/A	7,122
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	722,266
Total U.S. Department of Education			\$ 5,133,340
U.S. Election Assistance Commission:			
Passed through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 31,875
Total U.S. Election Assistance Commission			\$ 31,875

(Continued)

Campbell County, Tennessee

Schedule of Expenditures of Federal Awards and State Grants (1) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Homeland Security Grant	97.067	(2)	\$ 30,642
Emergency Management Performance Grants	97.042	(2)	12,500
Total U.S. Department of Homeland Security			\$ 43,142
Total Expenditures of Federal Awards			\$ 8,491,572
<u>State Grants</u>		<u>Contract Number</u>	
Waste Tire Program - State Department of Environment and Conservation	N/A	(2)	\$ 21,840
Litter Program - State Department of Transportation	N/A	(2)	40,676
Local Health Services - State Department of Health	N/A	(2)	664,044
Airport Maintenance - State Department of Transportation	N/A	(2)	170,473
Aging Program - State Commission on Aging	N/A	(2)	12,596
Juvenile Service Program - State Commission on Children and Youth	N/A	(2)	4,500
Coordinated School Health Grant - State Department of Education	N/A	(2)	99,880
Family Resource Center - State Department of Education	N/A	(2)	68,912
Safe Schools Act - State Department of Education	N/A	(2)	32,400
Early Childhood Education Program - State Department of Education	N/A	(2)	689,599
Statewide Student Management System - State Department of Education	N/A	(2)	15,008
Internet Connectivity Grant - State Department of Education	N/A	(2)	16,361
Drug Grant - State Department of Finance and Administration	N/A	(2)	66,621
Student Ticket Subsidy Grant - State Arts Commission	N/A	(2)	4,174
Lottery for Education: After School Program - State Department of Education	N/A	(2)	128,478
Total State Grants			\$ 2,035,562

CFDA - Catalog of Federal Domestic Assistance

N/A - Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.

(2) Information not available.

(3) Total for CFDA No. 10.555 is \$2,035,626.

Campbell County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2014

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below is a finding from the Annual Financial Report for Campbell County, Tennessee, for the year ended June 30, 2013, which has not been corrected.

OFFICES OF COUNTY CLERK, CLERK AND MASTER, AND REGISTER OF DEEDS

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
2013-003	168	Duties were not segregated adequately

CAMPBELL COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2014

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the financial statements of Campbell County is unmodified.
2. The audit of the financial statements of Campbell County disclosed a significant deficiency in internal control. This deficiency was not considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Campbell County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of *OMB Circular A-133*.
7. The Child Nutrition Cluster: School Breakfast Program and National School Lunch Program (CFDA Nos. 10.553 and 10.555), the Special Education Cluster: Special Education - Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), and the State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Campbell County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

A finding and recommendation, as a result of our examination, are presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response; however, management did not provide responses for inclusion in this report.

OFFICES OF COUNTY CLERK, CLERK AND MASTER, AND REGISTER OF DEEDS

FINDING 2014-001

DUTIES WERE NOT SEGREGATED ADEQUATELY

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Duties were not segregated adequately among officials and employees in the Offices of County Clerk, Clerk and Master, and Register of Deeds. Officials and employees responsible for maintaining accounting records were also involved in receipting, depositing, and/or disbursing funds. Accounting standards provide that internal controls be designed to give reasonable assurance of the reliability in financial reporting and of the effectiveness and efficiency of operations. This lack of segregation of duties is the result of management's decisions based on the availability of financial resources and is a significant deficiency in internal controls that increases the risk of unauthorized transactions. Also, this deficiency is the result of management's failure to correct the finding noted in the prior-year audit report.

RECOMMENDATION

Officials should segregate duties to the extent possible using available resources.

**PART III, FINDINGS AND QUESTIONED
COSTS FOR FEDERAL AWARDS**

There were no findings and questioned costs for federal programs.

**CAMPBELL COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2014**

There were no audit findings relative to federal awards presented in the prior- or current-years' Schedules of Findings and Questioned Costs.