TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Campbell County, Tennessee

For the Year Ended June 30, 2023

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT

CAMPBELL COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2023

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

MARK TREECE, CPA, CGFM
Audit Manager

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

CAMPBELL COUNTY, TENNESSEE
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Summary of Audit Findings

Annual Financial Report
Campbell County, Tennessee
For the Year Ended June 30, 2023

Scope

We have audited the basic financial statements of Campbell County as of and for the year ended June 30, 2023.

Results

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

Our audit resulted in no findings.

TENNESSEE COMPTROLLER OF THE TREASURY

Introductory Section

Campbell County Officials
June 30, 2023

Officials

Jack Lynch, County Mayor
Ron Dilbeck, Road Superintendent
Jennifer Fields, Director of Schools
Monty Bullock, Trustee
Brandon Partin, Assessor of Property
Todd Nance, County Clerk
Bobby Vann, Circuit and General Sessions Courts Clerk
Dennis Potter, Clerk and Master
Brittany Foust, Register of Deeds
Wayne Barton, Sheriff
Jeff Marlow, Director of Finance

Board of County Commissioners

Johnny Bruce, Chairman
David Adkins
Charles Baird
Dewayne Baird
Michael Douglas
Dewayne Gibson
Beverly Hall
Tyler King
Dewayne Kitts
Scott Kitts
Zachary Marlow
Sue Nance
Lawrence Orick
Derrick Sharp
Scott Stanfield

Board of Education

Sharon Ridenour, Chairman
Johnny Byrge
Crystal Creekmore
Lisa Fields
Randy Heatherly
Josh James
Ronnie Lasley
Brent Lester
Jeffrey Miller
Steve Morgan

Financial Management Committee

Lawrence Orick, Chairman
Ron Dilbeck, Road Superintendent
Jennifer Fields, Director of Schools
Tyler King
Dewayne Kitts
Jack Lynch, County Mayor
Zachary Marlow

Audit Committee

Robert Wormsley, Chairman
Charles Baird
James Cotton

FINANCIAL SECTION

Jason E. Mumpower
Comptroller

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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of June 30, 2023, and the respective changes in financial position thereof and the respective budgetary comparison for the General, Solid Waste/Sanitation, Ambulance Service, Other Special Revenue, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Campbell County School Department, which represent 1.69 percent, 1.88 percent, and 2.77 percent, respectively, of the assets, net position, and revenues of the discretely presented Campbell County School Department. Those statements were audited by other auditors whose report was furnished to us, and our opinion, insofar as it relates to the amounts included for the Internal School Fund of the Campbell County School Department, is based solely on the report of the other auditors.

Basis for Opinions

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Campbell County's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Campbell County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Campbell County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing

standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the 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.

Other Information

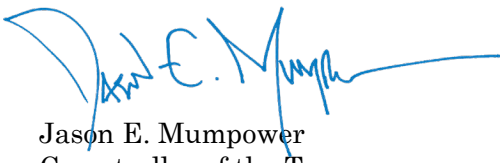
Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information,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

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

Other Reporting Requirements by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2024, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Campbell County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Campbell County's internal control over financial reporting and compliance.

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

February 20, 2024

JEM/gc

Basic Financial Statements

Exhibit A

Campbell County, Tennessee
Statement of Net Position
June 30, 2023

	Primary Government Governmental Activities	Component Unit Campbell County School Department
ASSETS		
Cash	$ 6,538	$ 1,282,142
Equity in Pooled Cash and Investments	30,024,259	15,379,891
Inventories	41,360	0
Accounts Receivable	1,848,832	3,524
Allowance for Uncollectible	(315,696)	0
Due from Other Governments	1,861,914	3,926,953
Due from Component Units	64,791	0
Property Taxes Receivable	15,689,886	4,207,576
Allowance for Uncollectible Property Taxes	(726,657)	(221,411)
Prepaid Items	931	0
Leases Receivable - Long-term	403,563	0
Net Pension Asset - Agent Plan	834,803	359,992
Net Pension Asset - Teacher Retirement Plan	0	125,096
Net Pension Asset - Teacher Legacy Pension Plan	0	5,818,374
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	536,856
Capital Assets:		
Assets Not Depreciated:		
Land	2,281,245	1,284,425
Construction in Progress	4,260,617	0
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	20,473,849	41,027,566
Infrastructure	24,733,564	0
Other Capital Assets	5,859,515	1,793,992
Total Assets	$ 107,343,314	$ 75,524,976
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding	$ 5,660	$ 0
Pension Changes in Experience	437,268	1,152,504
Pension Changes in Assumptions	1,538,551	4,454,943
Pension Changes in Investment Earnings	45,316	158,464
Pension Changes in Proportion	0	265,379
Pension Contributions After Measurement Date	663,761	1,852,547
OPEB Changes in Experience	0	1,056,068
OPEB Changes in Assumptions	124,000	589,003
OPEB Changes in Proportion	0	167,491
OPEB Contributions After Measurement Date	36,128	659,063
Total Deferred Outflows of Resources	$ 2,850,684	$ 10,355,462

(Continued)

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

	Primary Government Governmental Activities	Component Unit Campbell County School Department
LIABILITIES		
Accounts Payable	$ 474,838	$ 13,663
Accrued Payroll	65,058	276,454
Accrued Interest Payable	76,052	0
Payroll Deductions Payable	236,146	593,016
Due to Primary Government	0	64,791
Other Collections	60,299	0
Noncurrent Liabilities:		
Due Within One Year - Debt	3,980,572	0
Due Within One Year - Other	4,400,003	384,041
Due in More Than One Year - Debt	26,323,534	0
Due in More Than One Year - Other	926,561	8,783,389
Total Liabilities	$ 36,543,063	$ 10,115,354
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 14,581,474	$ 3,853,057
Deferred Credit on Refunding	73,567	0
Deferred Leases Receivable	403,563	0
Pension Changes in Experience	266,177	1,173,915
Pension Changes in Proportion	0	61,174
OPEB Changes in Experience	455,000	1,092,468
OPEB Changes in Proportion	0	245,086
OPEB Changes in Assumptions	101,000	1,304,456
Total Deferred Inflows of Resources	$ 15,880,781	$ 7,730,156
NET POSITION		
Net Investment in Capital Assets	$ 47,844,063	$ 44,105,983
Restricted for:		
General Government	102,273	0
Administration of Justice	187,418	0
Public Safety	212,142	0
Public Health and Welfare	289,584	0
Other Operations	51,575	0
Highways	279,017	0
Education	0	4,385,466
Pensions	834,803	6,840,318
Capital Projects	314,480	0
Unrestricted	7,654,799	12,703,161
Total Net Position	$ 57,770,154	$ 68,034,928

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

Campbell County, Tennessee
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit Campbell County School Department
Primary Government:						
Governmental Activities:						
General Government	$ 3,202,751	$ 761,323	$ 349,775	$ 0	$ (2,091,653)	$ 0
Finance	3,210,043	1,275,456	120,067	0	(1,814,520)	0
Administration of Justice	1,548,816	842,578	9,000	0	(697,238)	0
Public Safety	15,130,215	1,993,866	683,749	169,056	(12,283,544)	0
Public Health and Welfare	7,562,238	3,118,356	1,679,101	0	(2,764,781)	0
Social, Cultural, and Recreational Services	247,671	1,523	92,754	0	(153,394)	0
Agriculture and Natural Resources	59,888	0	0	0	(59,888)	0
Highways	8,608,706	471,853	3,186,219	154,337	(4,796,297)	0
Education	871,699	0	0	0	(871,699)	0
Interest on Long-Term Debt	762,161	0	0	0	(762,161)	0
Total Primary Government	$ 41,204,188	$ 8,464,955	$ 6,120,665	$ 323,393	$ (26,295,175)	$ 0
Component Unit:						
Campbell County School Department	$ 61,870,499	$ 210,616	$ 19,890,468	$ 1,573,853	$ 0	$ (40,195,562)
Total Component Unit	$ 61,870,499	$ 210,616	$ 19,890,468	$ 1,573,853	$ 0	$ (40,195,562)

(Continued)

Campbell County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit Campbell County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					$ 8,286,563	$ 4,789,048
Property Taxes Levied for Solid Waste					1,520,553	0
Property Taxes Levied for Ambulance Service					1,203,646	0
Property Taxes Levied for Economic Development					227,433	0
Property Taxes Levied for Highways					586,182	0
Property Taxes Levied for Debt Service					1,052,022	0
Property Taxes Levied for Capital Projects					762,293	0
Local Option Sales Taxes					2,441,943	5,849,073
Hotel/Motel Tax					1,142,877	0
Wheel Tax					1,585,634	0
Litigation Taxes					415,189	0
Business Tax					451,380	0
Mineral Severance Tax					128,096	0
Wholesale Beer Tax					146,973	0
Other Local Taxes					434,427	56,546
Grants and Contributions Not Restricted to Specific Programs					12,113,969	34,799,301
Unrestricted Investment Income					750,307	96
Miscellaneous					141,643	42,609
Total General Revenues					$ 33,391,130	$ 45,536,673
Change in Net Position					$ 7,095,955	$ 5,341,111
Net Position, July 1, 2022					50,674,199	62,693,817
Net Position, June 30, 2023					$ 57,770,154	$ 68,034,928

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

Campbell County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2023

	Major Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
ASSETS						
Cash	$ 306	$ 300	$ 200	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	6,966,172	1,063,379	2,724,365	6,237,394	2,246,755	4,731,431
Inventories	0	0	0	0	41,360	0
Accounts Receivable	587,347	37,923	1,175,569	0	32,647	0
Allowance for Uncollectibles	0	(8,011)	(307,685)	0	0	0
Due from Other Governments	678,081	0	45,212	0	505,701	592,057
Due from Other Funds	22,653	0	0	0	0	0
Due from Component Units	64,791	0	0	0	0	0
Property Taxes Receivable	9,543,568	1,799,852	1,405,612	0	710,741	1,125,278
Allowance for Uncollectible Property Taxes	(441,840)	(82,343)	(64,662)	0	(32,187)	(53,760)
Prepaid Items	0	0	0	0	0	0
Leases Receivable - Long-term	0	0	0	0	0	403,563
Total Assets	$ 17,421,078	$ 2,811,100	$ 4,978,611	$ 6,237,394	$ 3,505,017	$ 6,798,569
LIABILITIES						
Accounts Payable	$ 110,839	$ 65,500	$ 42,907	$ 152,529	$ 103,063	$ 0
Accrued Payroll	49,992	4,129	2,330	0	8,607	0
Payroll Deductions Payable	160,380	19,138	32,181	0	23,811	0
Due to Other Funds	0	0	0	0	0	1,575
Other Collections	0	0	0	0	0	0
Total Liabilities	$ 321,211	$ 88,767	$ 77,418	$ 152,529	$ 135,481	$ 1,575

(Continued)

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

	Major Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 8,869,705	$ 1,674,893	$ 1,307,255	$ 0	$ 662,105	$ 1,042,235
Deferred Delinquent Property Taxes	210,263	38,619	30,535	0	14,906	26,537
Deferred Leases Receivable	0	0	0	0	0	403,563
Other Deferred/Unavailable Revenue	75,886	5,171	699,943	0	222,752	330,135
Total Deferred Inflows of Resources	$ 9,155,854	$ 1,718,683	$ 2,037,733	$ 0	$ 899,763	$ 1,802,470
FUND BALANCES						
Nonspendable:						
Inventory	$ 0	$ 0	$ 0	$ 0	$ 41,360	$ 0
Prepaid Items	0	0	0	0	0	0
Restricted:						
Restricted for General Government	66,837	0	0	0	0	0
Restricted for Administration of Justice	187,418	0	0	0	0	0
Restricted for Public Safety	31,783	0	0	0	0	0
Restricted for Public Health and Welfare	237,027	22,022	0	0	0	0
Restricted for Other Operations	0	0	0	0	0	0
Restricted for Capital Outlay	75,443	0	0	0	0	0
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for Public Safety	872,453	0	0	0	0	0
Committed for Public Health and Welfare	0	793,670	2,699,861	0	0	0
Committed for Social, Cultural, and Recreational Services	6,535	0	0	0	0	0
Committed for Highways/Public Works	0	0	0	0	2,353,600	0
Committed for Debt Service	0	0	0	0	0	4,994,524
Committed for Capital Projects	0	0	0	0	0	0

(Continued)

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

	Major Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
FUND BALANCES (Cont.)						
Committed (Cont.):						
Committed for OPEB	$ 699,223	$ 187,958	$ 163,599	$ 0	$ 74,813	$ 0
Committed for Other Purposes	309,101	0	0	6,084,865	0	0
Assigned:						
Assigned for General Government	440,829	0	0	0	0	0
Assigned for Finance	50,798	0	0	0	0	0
Assigned for Administration of Justice	7,367	0	0	0	0	0
Assigned for Public Safety	223,151	0	0	0	0	0
Assigned for Public Health and Welfare	2,794	0	0	0	0	0
Assigned for Social, Cultural, and Recreational Services	152,086	0	0	0	0	0
Assigned for Agriculture and Natural Resources	405	0	0	0	0	0
Unassigned	4,580,763	0	0	0	0	0
Total Fund Balances	$ 7,944,013	$ 1,003,650	$ 2,863,460	$ 6,084,865	$ 2,469,773	$ 4,994,524
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,421,078	$ 2,811,100	$ 4,978,611	$ 6,237,394	$ 3,505,017	$ 6,798,569

(Continued)

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

	Nonmajor Funds: Other Govern-mental Funds	Total Governmental Funds
ASSETS		
Cash	$ 5,732	$ 6,538
Equity in Pooled Cash and Investments	6,054,763	30,024,259
Inventories	0	41,360
Accounts Receivable	15,346	1,848,832
Allowance for Uncollectibles	0	(315,696)
Due from Other Governments	40,863	1,861,914
Due from Other Funds	0	22,653
Due from Component Units	0	64,791
Property Taxes Receivable	1,104,835	15,689,886
Allowance for Uncollectible Property Taxes	(51,865)	(726,657)
Prepaid Items	931	931
Leases Receivable - Long-term	0	403,563
Total Assets	$ 7,170,605	$ 48,922,374
LIABILITIES		
Accounts Payable	$ 0	$ 474,838
Accrued Payroll	0	65,058
Payroll Deductions Payable	636	236,146
Due to Other Funds	21,078	22,653
Other Collections	60,299	60,299
Total Liabilities	$ 82,013	$ 858,994

(Continued)

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

	Nonmajor Funds: Other Govern-mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 1,025,281	$ 14,581,474
Deferred Delinquent Property Taxes	25,092	345,952
Deferred Leases Receivable	0	403,563
Other Deferred/Unavailable Revenue	0	1,333,887
Total Deferred Inflows of Resources	$ 1,050,373	$ 16,664,876
FUND BALANCES		
Nonspendable:		
Inventory	$ 0	$ 41,360
Prepaid Items	931	931
Restricted:		
Restricted for General Government	0	66,837
Restricted for Administration of Justice	0	187,418
Restricted for Public Safety	167,019	198,802
Restricted for Public Health and Welfare	0	259,049
Restricted for Other Operations	45,816	45,816
Restricted for Capital Outlay	0	75,443
Restricted for Capital Projects	2,547,852	2,547,852
Committed:		
Committed for Public Safety	0	872,453
Committed for Public Health and Welfare	0	3,493,531
Committed for Social, Cultural, and Recreational Services	0	6,535
Committed for Highways/Public Works	0	2,353,600
Committed for Debt Service	0	4,994,524
Committed for Capital Projects	1,805,329	1,805,329

(Continued)

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

	Nonmajor Funds Other Govern-mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)		
Committed (Cont.):		
Committed for OPEB	$ 3,596	$ 1,129,189
Committed for Other Purposes	1,467,676	7,861,642
Assigned:		
Assigned for General Government	0	440,829
Assigned for Finance	0	50,798
Assigned for Administration of Justice	0	7,367
Assigned for Public Safety	0	223,151
Assigned for Public Health and Welfare	0	2,794
Assigned for Social, Cultural, and Recreational Services	0	152,086
Assigned for Agriculture and Natural Resources	0	405
Unassigned	0	4,580,763
Total Fund Balances	$ 6,038,219	$ 31,398,504
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 7,170,605	$ 48,922,374

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

Campbell County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2023

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)		$ 31,398,504
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 2,281,245	
Add: construction in progress	4,260,617	
Add: buildings and improvements net of accumulated depreciation	20,473,849	
Add: infrastructure net of accumulated depreciation	24,733,564	
Add: other capital assets net of accumulated depreciation	5,859,515	57,608,790
(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	$ (500,000)	
Less: other loans payable	(957,820)	
Less: bonds payable	(26,315,000)	
Add: deferred charge on refunding	5,660	
Less: deferred credit on refunding	(73,567)	
Less: compensated absences payable	(439,564)	
Less: claims and judgments payable	(4,000,000)	
Less: OPEB liability	(887,000)	
Less: accrued interest on bonds, notes, and other loans	(76,052)	
Less: unamortized premium on debt	(2,531,286)	(35,774,629)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,679,839
(4) Amounts reported as deferred outflows of resources and deferred inflows or resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	$ 2,684,896	
Less: deferred inflows of resources related to pensions	(266,177)	
Add: deferred outflows of resources related to OPEB	160,128	
Less: deferred inflows of resources related to OPEB	(556,000)	2,022,847
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		834,803
Net position of governmental activities (Exhibit A)		$ 57,770,154

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

Exhibit C-3

Campbell County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	Major Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
Revenues						
Local Taxes	$ 11,416,421	$ 2,123,311	$ 1,207,411	$ 0	$ 1,129,628	$ 3,788,464
Licenses and Permits	172,100	0	0	0	0	0
Fines, Forfeitures, and Penalties	211,208	0	0	0	0	0
Charges for Current Services	182,250	333,311	2,807,998	0	225	0
Other Local Revenues	136,482	79,933	28,334	131,792	506,139	568,153
Fees Received From County Officials	1,955,526	0	0	0	0	0
State of Tennessee	4,355,172	28,141	0	0	2,876,259	58,069
Federal Government	421,614	0	247,630	7,738,841	641,818	0
Other Governments and Citizens Groups	998,319	0	0	0	0	2,162,154
Total Revenues	$ 19,849,092	$ 2,564,696	$ 4,291,373	$ 7,870,633	$ 5,154,069	$ 6,576,840
Expenditures						
Current:						
General Government	$ 1,831,630	$ 0	$ 0	$ 0	$ 0	$ 0
Finance	3,177,751	0	0	0	0	0
Administration of Justice	1,553,980	0	0	0	0	0
Public Safety	10,396,584	0	0	0	0	0
Public Health and Welfare	1,300,563	2,399,376	3,394,133	0	0	0
Social, Cultural, and Recreational Services	1,394,571	0	0	0	0	0
Agriculture and Natural Resources	59,888	0	0	0	0	0
Other Operations	532,487	5,398	2,330	1,566,375	0	0
Highways	7,861	0	0	0	5,664,414	0
Debt Service:						
Principal on Debt	0	0	0	0	0	4,884,420
Interest on Debt	0	0	0	0	0	1,098,144
Other Debt Service	0	0	0	0	0	57,715

(Continued)

Exhibit C-3

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

	Major Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
Expenditures (Cont.)						
Capital Projects	$ 0	$ 380,598	$ 0	$ 50,160	$ 0	$ 0
Total Expenditures	$ 20,255,315	$ 2,785,372	$ 3,396,463	$ 1,616,535	$ 5,664,414	$ 6,040,279
Excess (Deficiency) of Revenues Over Expenditures	$ (406,223)	$ (220,676)	$ 894,910	$ 6,254,098	$ (510,345)	$ 536,561
Other Financing Sources (Uses)						
Insurance Recovery	$ 79,896	$ 2,111	$ 0	$ 0	$ 47,670	$ 0
Transfers In	38,000	0	0	0	0	0
Transfers Out	0	(38,000)	0	0	0	(525,000)
Total Other Financing Sources (Uses)	$ 117,896	$ (35,889)	$ 0	$ 0	$ 47,670	$ (525,000)
Net Change in Fund Balances	$ (288,327)	$ (256,565)	$ 894,910	$ 6,254,098	$ (462,675)	$ 11,561
Fund Balance, July 1, 2022	8,232,340	1,260,215	1,968,550	(169,233)	2,932,448	4,982,963
Fund Balance, June 30, 2023	$ 7,944,013	$ 1,003,650	$ 2,863,460	$ 6,084,865	$ 2,469,773	$ 4,994,524

(Continued)

Exhibit C-3

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

	Nonmajor Funds	
	Other Govern-mental Funds	Total Governmental Funds
Revenues		
Local Taxes	$ 1,303,680	$ 20,968,915
Licenses and Permits	0	172,100
Fines, Forfeitures, and Penalties	96,923	308,131
Charges for Current Services	30,557	3,354,341
Other Local Revenues	247,829	1,698,662
Fees Received From County Officials	0	1,955,526
State of Tennessee	76,526	7,394,167
Federal Government	315,121	9,365,024
Other Governments and Citizens Groups	46,667	3,207,140
Total Revenues	$ 2,117,303	$ 48,424,006
Expenditures		
Current:		
General Government	$ 83,988	$ 1,915,618
Finance	304	3,178,055
Administration of Justice	28,798	1,582,778
Public Safety	76,628	10,473,212
Public Health and Welfare	0	7,094,072
Social, Cultural, and Recreational Services	0	1,394,571
Agriculture and Natural Resources	0	59,888
Other Operations	169,846	2,276,436
Highways	0	5,672,275
Debt Service:		
Principal on Debt	0	4,884,420
Interest on Debt	0	1,098,144
Other Debt Service	0	57,715

(Continued)

Exhibit C-3

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

	Nonmajor Funds	
	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)		
Capital Projects	$ 2,989,742	$ 3,420,500
Total Expenditures	$ 3,349,306	$ 43,107,684
Excess (Deficiency) of Revenues Over Expenditures	$ (1,232,003)	$ 5,316,322
Other Financing Sources (Uses)		
Insurance Recovery	$ 0	$ 129,677
Transfers In	525,000	563,000
Transfers Out	0	(563,000)
Total Other Financing Sources (Uses)	$ 525,000	$ 129,677
Net Change in Fund Balances	$ (707,003)	$ 5,445,999
Fund Balance, July 1, 2022	6,745,222	25,952,505
Fund Balance, June 30, 2023	$ 6,038,219	$ 31,398,504

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, 2023

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)			$ 5,445,999
(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	$ 4,699,436		
Less: current-year depreciation expense	(4,046,704)		652,732
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.			
Less: net book value of assets disposed			(104,019)
(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, 2023	$ 1,679,839		
Less: deferred delinquent property taxes and other deferred June 30, 2022	(1,820,833)		(140,994)
(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.			
Add: change in unamortized premium on debt issuances	$ 374,909		
Add: principal payments on bonds	3,270,000		
Add: principal payments on notes	1,500,000		
Add: principal payments on other loans	114,420		
Add: change in deferred amounts on refunding debt	7,147		5,266,476
(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	$ 11,642		
Change in compensated absences payable	(30,539)		
Change in claims and judgments payable	(4,000,000)		
Change in net OPEB liability	339,000		
Change in net pension liability/asset	(5,101,572)		
Change in deferred outflows related to pensions	(12,196)		
Change in deferred inflows related to pensions	5,069,987		
Change in deferred outflows related to OPEB	(25,561)		
Change in deferred inflows related to OPEB	(275,000)		(4,024,239)
Change in net position of governmental activities (Exhibit B)			$ 7,095,955

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 11,416,421	$ 0	$ 0	$ 11,416,421	$ 10,887,542	$ 10,992,542	$ 423,879
Licenses and Permits	172,100	0	0	172,100	182,304	182,304	(10,204)
Fines, Forfeitures, and Penalties	211,208	0	0	211,208	260,576	260,576	(49,368)
Charges for Current Services	182,250	0	0	182,250	116,085	116,085	66,165
Other Local Revenues	136,482	0	0	136,482	66,465	102,391	34,091
Fees Received From County Officials	1,955,526	0	0	1,955,526	2,123,276	2,123,276	(167,750)
State of Tennessee	4,355,172	0	0	4,355,172	4,450,298	4,513,591	(158,419)
Federal Government	421,614	0	0	421,614	10,943	106,878	314,736
Other Governments and Citizens Groups	998,319	0	0	998,319	695,566	705,497	292,822
Total Revenues	$ 19,849,092	$ 0	$ 0	$ 19,849,092	$ 18,793,055	$ 19,103,140	$ 745,952
Expenditures							
General Government							
County Commission	$ 294,113	$ (34,969)	$ 32,695	$ 291,839	$ 269,311	$ 302,413	$ 10,574
Board of Equalization	4,050	0	0	4,050	4,110	5,110	1,060
Other Boards and Committees	0	0	0	0	2,750	2,750	2,750
County Mayor/Executive	314,792	(28,024)	621	287,389	352,845	316,886	29,497
County Attorney	59,814	0	0	59,814	60,047	61,862	2,048
Election Commission	393,655	(10,195)	2,159	385,619	418,468	421,131	35,512
Register of Deeds	284,680	(4,687)	5,135	285,128	301,958	294,939	9,811
County Buildings	463,169	(13,544)	3,121	452,746	436,509	472,790	20,044
Preservation of Records	17,357	0	0	17,357	19,462	19,462	2,105
Finance							
Accounting and Budgeting	986,635	(7,929)	12,998	991,704	1,028,862	1,028,862	37,158
Central Services	705,238	(20,631)	7,677	692,284	689,252	726,560	34,276
Property Assessor's Office	518,371	(2,649)	19,814	535,536	563,695	545,602	10,066
County Trustee's Office	401,481	(4,534)	4,127	401,074	426,575	417,768	16,694
County Clerk's Office	566,026	(10,139)	6,182	562,069	597,854	588,182	26,113
Administration of Justice							
Circuit Court	783,971	(22,139)	6,022	767,854	842,985	842,985	75,131

(Continued)

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 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Administration of Justice (Cont.)							
General Sessions Court	$ 270,426	$ (925)	$ 90	$ 269,591	$ 262,632	$ 274,022	$ 4,431
Chancery Court	399,227	(28)	1,255	400,454	411,850	408,667	8,213
District Attorney General	58,323	0	0	58,323	58,492	58,492	169
Office of Public Defender	42,033	0	0	42,033	43,869	43,869	1,836
Public Safety							
Sheriff's Department	2,947,581	(19,750)	28,279	2,956,110	2,991,552	3,019,206	63,096
Special Patrols	854,045	(15,074)	13,050	852,021	906,603	898,232	46,211
Traffic Control	187,614	(82,607)	15,725	120,732	13,533	138,019	17,287
Administration of the Sexual Offender Registry	2,872	0	2,000	4,872	8,700	8,700	3,828
Jail	5,156,441	(34,634)	75,003	5,196,810	5,226,422	5,417,417	220,607
Juvenile Services	46,175	0	47	46,222	45,537	49,537	3,315
Commissary	0	0	0	0	100	100	100
Fire Prevention and Control	161,158	0	0	161,158	161,015	161,615	457
Civil Defense	120,088	(12,954)	19,641	126,775	114,554	128,054	1,279
Rescue Squad	74,728	0	0	74,728	72,415	75,615	887
Other Emergency Management	188,456	0	0	188,456	188,456	188,456	0
County Coroner/Medical Examiner	174,630	(5,550)	1,900	170,980	137,275	219,090	48,110
Other Public Safety	482,796	(206,160)	67,506	344,142	387,519	420,086	75,944
Public Health and Welfare							
Local Health Center	43,072	(2,038)	2,736	43,770	60,375	60,375	16,605
Rabies and Animal Control	380,000	0	0	380,000	420,000	420,000	40,000
Dental Health Program	3,144	0	22	3,166	7,740	7,740	4,574
Alcohol and Drug Programs	5,331	0	0	5,331	12,093	12,093	6,762
Crippled Children Services	2,764	0	0	2,764	2,764	2,764	0
Other Local Health Services	726,897	0	0	726,897	904,700	861,600	134,703
Appropriation to State	24,500	0	0	24,500	24,500	24,500	0
General Welfare Assistance	6,000	0	0	6,000	9,400	9,400	3,400
Sanitation Education/Information	108,855	0	36	108,891	109,995	110,852	1,961

(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 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	$ 74,859	$ (650)	$ 0	$ 74,209	$ 74,381	$ 84,185	$ 9,976
Libraries	38,000	0	0	38,000	38,000	38,000	0
Other Social, Cultural, and Recreational	1,281,712	(1,143,556)	152,086	290,242	286,736	299,218	8,976
Agriculture and Natural Resources							
Agricultural Extension Service	59,888	0	405	60,293	60,713	60,713	420
Other Operations							
Airport	107,133	(4,559)	261	102,835	100,089	136,960	34,125
Veterans' Services	168,715	0	998	169,713	170,520	180,872	11,159
Contributions to Other Agencies	121,923	0	0	121,923	96,250	121,923	0
Employee Benefits	117,886	0	0	117,886	225,378	146,978	29,092
Miscellaneous	16,830	0	9,297	26,127	14,574	27,400	1,273
Highways							
Employee Benefits	7,861	0	0	7,861	0	7,861	0
Total Expenditures	$ 20,255,315	$ (1,687,925)	$ 490,888	$ 19,058,278	$ 19,663,415	$ 20,169,913	$ 1,111,635
Excess (Deficiency) of Revenues Over Expenditures	$ (406,223)	$ 1,687,925	$ (490,888)	$ 790,814	$ (870,360)	$ (1,066,773)	$ 1,857,587
Other Financing Sources (Uses)							
Insurance Recovery	$ 79,896	$ 0	$ 0	$ 79,896	$ 0	$ 29,386	$ 50,510
Transfers In	38,000	0	0	38,000	38,000	38,000	0
Total Other Financing Sources	$ 117,896	$ 0	$ 0	$ 117,896	$ 38,000	$ 67,386	$ 50,510
Net Change in Fund Balance	$ (288,327)	$ 1,687,925	$ (490,888)	$ 908,710	$ (832,360)	$ (999,387)	$ 1,908,097
Fund Balance, July 1, 2022	8,232,340	(1,687,925)	0	6,544,415	5,552,135	5,552,135	992,280
Fund Balance, June 30, 2023	$ 7,944,013	$ 0	$ (490,888)	$ 7,453,125	$ 4,719,775	$ 4,552,748	$ 2,900,377

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 2,123,311	$ 0	$ 0	$ 2,123,311	$ 2,090,587	$ 2,090,587	$ 32,724
Charges for Current Services	333,311	0	0	333,311	409,750	305,250	28,061
Other Local Revenues	79,933	0	0	79,933	115,100	81,115	(1,182)
State of Tennessee	28,141	0	0	28,141	24,400	24,400	3,741
Total Revenues	$ 2,564,696	$ 0	$ 0	$ 2,564,696	$ 2,639,837	$ 2,501,352	$ 63,344
Expenditures							
Public Health and Welfare							
Sanitation Management	$ 342,187	$ (815)	$ 284	$ 341,656	$ 426,987	$ 354,826	$ 13,170
Convenience Centers	1,322,619	(10,350)	3,346	1,315,615	1,249,911	1,353,539	37,924
Transfer Stations	269,019	(73)	795	269,741	250,495	296,202	26,461
Other Waste Collection	16,452	(1,298)	3,474	18,628	40,100	40,100	21,472
Recycling Center	201,782	(1,374)	3,829	204,237	251,556	228,021	23,784
Other Waste Disposal	247,317	(18,192)	54,617	283,742	235,620	292,096	8,354
Other Operations							
Employee Benefits	5,398	0	0	5,398	22,418	8,818	3,420
Capital Projects							
Public Health and Welfare Projects	380,598	(213,603)	14,122	181,117	124,750	181,750	633
Total Expenditures	$ 2,785,372	$ (245,705)	$ 80,467	$ 2,620,134	$ 2,601,837	$ 2,755,352	$ 135,218
Excess (Deficiency) of Revenues Over Expenditures	$ (220,676)	$ 245,705	$ (80,467)	$ (55,438)	$ 38,000	$ (254,000)	$ 198,562
Other Financing Sources (Uses)							
Insurance Recovery	$ 2,111	$ 0	$ 0	$ 2,111	$ 0	$ 2,000	$ 111
Transfers Out	(38,000)	0	0	(38,000)	(38,000)	(38,000)	0
Total Other Financing Sources	$ (35,889)	$ 0	$ 0	$ (35,889)	$ (38,000)	$ (36,000)	$ 111
Net Change in Fund Balance	$ (256,565)	$ 245,705	$ (80,467)	$ (91,327)	$ 0	$ (290,000)	$ 198,673
Fund Balance, July 1, 2022	1,260,215	(245,705)	0	1,014,510	736,806	736,806	277,704
Fund Balance, June 30, 2023	$ 1,003,650	$ 0	$ (80,467)	$ 923,183	$ 736,806	$ 446,806	$ 476,377

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
Ambulance Service Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 1,207,411	$ 0	$ 0	$ 1,207,411	$ 1,181,418	$ 1,181,418	$ 25,993
Charges for Current Services	2,807,998	0	0	2,807,998	2,113,605	2,723,105	84,893
Other Local Revenues	28,334	0	0	28,334	0	0	28,334
Federal Government	247,630	0	0	247,630	65,000	185,000	62,630
Total Revenues	$ 4,291,373	$ 0	$ 0	$ 4,291,373	$ 3,360,023	$ 4,089,523	$ 201,850
Expenditures							
Public Health and Welfare							
Ambulance/Emergency Medical Services	$ 3,394,133	$ (179,344)	$ 158,999	$ 3,373,788	$ 3,360,381	$ 3,823,241	$ 449,453
Other Operations							
Employee Benefits	2,330	0	0	2,330	12,183	5,383	3,053
Total Expenditures	$ 3,396,463	$ (179,344)	$ 158,999	$ 3,376,118	$ 3,372,564	$ 3,828,624	$ 452,506
Excess (Deficiency) of Revenues Over Expenditures	$ 894,910	$ 179,344	$ (158,999)	$ 915,255	$ (12,541)	$ 260,899	$ 654,356
Net Change in Fund Balance	$ 894,910	$ 179,344	$ (158,999)	$ 915,255	$ (12,541)	$ 260,899	$ 654,356
Fund Balance, July 1, 2022	1,968,550	(179,344)	0	1,789,206	1,402,934	1,402,934	386,272
Fund Balance, June 30, 2023	$ 2,863,460	$ 0	$ (158,999)	$ 2,704,461	$ 1,390,393	$ 1,663,833	$ 1,040,628

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

Exhibit C-8

Campbell County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Other Local Revenues	$ 131,792	$ 0	$ 0	$ 131,792	$ 0	$ 94,582	$ 37,210
Federal Government	7,738,841	0	0	7,738,841	0	3,883,840	3,855,001
Total Revenues	$ 7,870,633	$ 0	$ 0	$ 7,870,633	$ 0	$ 3,978,422	$ 3,892,211
Expenditures							
Other Operations							
American Rescue Plan Act Grant #6	$ 155,147	$ (3,675,727)	$ 3,535,000	$ 14,420	$ 0	$ 14,420	$ 0
American Rescue Plan Act Grant #7	1,411,228	0	136,437	1,547,665	0	3,869,420	2,321,755
Capital Projects							
Other General Government Projects	50,160	0	44,422	94,582	0	94,582	0
Total Expenditures	$ 1,616,535	$ (3,675,727)	$ 3,715,859	$ 1,656,667	$ 0	$ 3,978,422	$ 2,321,755
Excess (Deficiency) of Revenues Over Expenditures	$ 6,254,098	$ 3,675,727	$ (3,715,859)	$ 6,213,966	$ 0	$ 0	$ 6,213,966
Net Change in Fund Balance	$ 6,254,098	$ 3,675,727	$ (3,715,859)	$ 6,213,966	$ 0	$ 0	$ 6,213,966
Fund Balance, July 1, 2022	(169,233)	(3,675,727)	0	(3,844,960)	0	0	(3,844,960)
Fund Balance, June 30, 2023	$ 6,084,865	$ 0	$ (3,715,859)	$ 2,369,006	$ 0	$ 0	$ 2,369,006

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

Exhibit C-9

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 1,129,628	$ 0	$ 0	$ 1,129,628	$ 1,074,487	$ 1,074,487	$ 55,141
Charges for Current Services	225	0	0	225	250	250	(25)
Other Local Revenues	506,139	0	0	506,139	409,528	516,520	(10,381)
State of Tennessee	2,876,259	0	0	2,876,259	3,029,363	3,029,363	(153,104)
Federal Government	641,818	0	0	641,818	0	359,701	282,117
Other Governments and Citizens Groups	0	0	0	0	0	1,000	(1,000)
Total Revenues	$ 5,154,069	$ 0	$ 0	$ 5,154,069	$ 4,513,628	$ 4,981,321	$ 172,748
Expenditures							
Highways							
Administration	$ 274,446	$ (2,932)	$ 859	$ 272,373	$ 247,524	$ 277,171	$ 4,798
Highway and Bridge Maintenance	2,911,883	(642,870)	36,559	2,305,572	2,373,913	2,463,888	158,316
Operation and Maintenance of Equipment	1,047,333	(35,192)	36,735	1,048,876	917,796	1,086,949	38,073
Quarry Operations	235,313	(17,682)	22,315	239,946	284,982	288,982	49,036
Other Charges	187,730	(2,042)	6,326	192,014	192,272	196,472	4,458
Employee Benefits	99,721	(1,194)	1,430	99,957	141,991	138,691	38,734
Capital Outlay	907,988	(434,529)	130,226	603,685	397,785	929,450	325,765
Total Expenditures	$ 5,664,414	$ (1,136,441)	$ 234,450	$ 4,762,423	$ 4,556,263	$ 5,381,603	$ 619,180
Excess (Deficiency) of Revenues Over Expenditures	$ (510,345)	$ 1,136,441	$ (234,450)	$ 391,646	$ (42,635)	$ (400,282)	$ 791,928
Other Financing Sources (Uses)							
Insurance Recovery	$ 47,670	$ 0	$ 0	$ 47,670	$ 0	$ 27,264	$ 20,406
Total Other Financing Sources	$ 47,670	$ 0	$ 0	$ 47,670	$ 0	$ 27,264	$ 20,406
Net Change in Fund Balance	$ (462,675)	$ 1,136,441	$ (234,450)	$ 439,316	$ (42,635)	$ (373,018)	$ 812,334
Fund Balance, July 1, 2022	2,932,448	(1,136,441)	0	1,796,007	1,499,536	1,499,536	296,471
Fund Balance, June 30, 2023	$ 2,469,773	$ 0	$ (234,450)	$ 2,235,323	$ 1,456,901	$ 1,126,518	$ 1,108,805

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

Exhibit D-1

Campbell County, Tennessee
Statement of Net Position
Fiduciary Funds
June 30, 2023

	Custodial Funds
ASSETS	
Cash	$ 4,378,855
Due from Other Governments	959,973
Total Assets	$ 5,338,828
LIABILITIES	
Due to Other Taxing Units	$ 959,973
Total Liabilities	$ 959,973
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	$ 4,378,855
Total Net Position	$ 4,378,855

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

Exhibit D-2

Campbell County, Tennessee
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	$ 5,400,965
Fines/Fees and Other Collections	12,378,830
Total Additions	$ 17,779,795
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 5,400,965
Payments to State	5,050,691
Payments to Cities	153,933
Payments to Individuals and Others	7,291,740
Total Deductions	$ 17,897,329
Net Increase (Decrease) in Fiduciary in Net Position	$ (117,534)
Net Position, July 1, 2022	4,496,389
Net Position, June 30, 2023	$ 4,378,855

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

CAMPBELL COUNTY, TENNESSEE
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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 financial statements of the Campbell County Emergency Communications District, a component unit requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of the omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

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

The 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 material to the component units' opinion unit and therefore have been omitted from this report.

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. 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

Related Organization – The Campbell County Industrial Development Board is a related organization of Campbell County. The county commission appoints the board members, but the county's accountability for the organization does not extend beyond making the appointments.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. However, the primary government of 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. During the year, the county expended $871,699 from proceeds of a county bond sale for paving at various schools within the school department. Those expenditures were made from the county's Other Capital Projects Fund, a nonmajor governmental fund.

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, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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.

Ambulance Service Fund – This fund is to account for the county's ambulance service operations. Fees for services are the foundational revenues of the fund.

Other Special Revenue Fund – This special revenue fund accounts for transactions involving the American Rescue Plan Act Grant. Grant revenue is the foundational revenue of the 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.

Additionally, Campbell County reports the following fund types:

Capital Projects Funds – These 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.

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

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 the cafeteria operations in each of the schools. Charges for services and federal Nutrition Program funds are the foundational revenues of this fund.

The school department reports a nonmajor special revenue fund (Internal School Fund) which is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The current year (FY 23) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 22) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html.

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

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented 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 amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Investment Pool complied with accounting principles generally accepted in the United States of America.

Investments in the State Treasurer's Intermediate Term Investment Fund are reported at amortized cost using a floating net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Intermediate Term Investment

Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Intermediate Term Investment Fund complied with accounting principles generally accepted in the United States of America. Campbell County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

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

2. Receivables and Payables

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

All ambulance, property taxes, and solid waste receivables are shown with an allowance for uncollectibles. Ambulance and solid waste receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 2.53 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.

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

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. Restricted Assets

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

from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

5. Capital Assets

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

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items) are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $10,000 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 acquisition value at the date of donation.

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

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

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

Assets	Years
Buildings and Improvements	7 - 40
Other Capital Assets	3 - 15
Infrastructure:	
Roads	20 - 50
Bridges	40

6. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for a deferred charge on refunding, pension changes in

investment earnings, pension and OPEB changes in experience, pension and OPEB changes in assumptions, pension and OPEB changes in proportionate share, and employer contributions made to the pension and OPEB plans after the measurement date.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes, deferred credit on refunding, deferred lease receivable, pension and OPEB changes in experience, pension and OPEB changes in proportion, OPEB changes in assumptions, 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.

7. Compensated Absences

It is the county's and school department's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave for any employee since neither Campbell County nor the school department has a policy to pay any amounts when these employees separate from service with the government, except upon retirement as discussed in Note V.I. All vacation pay is accrued when incurred in the government-wide financial statements for the county and its discretely presented component unit. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

8. Long-term Debt and 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, claims and judgments, termination benefits, and other postemployment benefits, are recognized to the extent that the liabilities have matured (come due for payment) each period.

9. Net Position and Fund Balance

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

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

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

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

The government-wide Statement of Net Position reports $2,271,292 of restricted net position, of which $764,728 is restricted by enabling legislation.

On the government-wide Statement of Net Position (Exhibit A), the account Restricted for Other Operations for the primary government consists of funds restricted for industrial development.

As of June 30, 2023, Campbell County had $16,970,170 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 makes assignments for the general government and the Board of Education makes assignments for the school department. Assigned fund balance in the General Fund represents amounts assigned for encumbrances ($490,888) and amounts appropriated for use in the 2023-2024 budget ($386,542). Assigned fund balance in the school department's General

Purpose School Fund represents amounts assigned for encumbrances ($1,036,011) and amounts appropriated for use in the 2023-2024 budget ($1,720,235).

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. In the other governmental funds, funds expended that exceed the amounts that are restricted, committed, and assigned are reported as negative unassigned fund balance.

E. Pension Plans

Primary Government

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

Discretely Presented Campbell County School Department

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

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by

Campbell County. For this purpose, Campbell County recognizes benefit payments when due and payable in accordance with benefit terms. Campbell County's OPEB plan is not administered through a trust.

Discretely Presented Campbell County School Department

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented Campbell County School Department. For this purpose, the school department recognizes benefit payments when due and payable in accordance with benefit terms. The school department's OPEB plan is not administered through a trust.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented 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

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted, and the 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, 2023, Campbell County and the Campbell County School Department reported the following encumbrances:

Fund	Amount
Primary Government:	
Major Funds:	
General	$ 490,888
Solid Waste/Sanitation	80,467
Ambulance Service	158,999
Other Special Revenue	3,715,859
Highway/Public Works	234,450
Nonmajor Governmental Funds	468,429
School Department:	
Major Funds:	
General Purpose School	1,036,011
Central Cafeteria	9,422

B. Official Statutory Bond Deficiencies

During the year Campbell County paid premiums to continue surety bond coverage for the trustee's official statutory bond. However, the amount of the bond coverage was not updated for the minimum statutory amount. Section 8-11-103, *Tennessee Code Annotated (TCA),* prescribes the minimum amount of the trustee's bond be determined based on revenues handled by the trustee during last fiscal year audited. The surety bond coverage continued was in the amount of $1,540,600. The minimum estimated amount of the trustee's bond should be $2,223,875 which was calculated using the audited fiscal year 2021 revenues handled by the trustee.

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

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

In addition, counties may invest in FDIC insured certificates of deposit. The deposit is first made in a bank or savings and loan association, selected by the government entity, with a branch in the state of Tennessee that is authorized to accept county deposits (the depository bank). The depository bank then arranges for the transfer of the moneys into one or more federally insured banks or savings and loan associations, wherever located (secondary depositories), for the account of the county. In turn, the depository bank receives funds from customers of the secondary depositories equal to or greater than the amount initially invested by the county. The balance of county funds with each secondary depository must not exceed FDIC insurance limits so that all funds are fully insured. Under this program, the trustee must provide the depository bank with a listing of all banks and savings and loan associations holding county funds under the same federal employer identification number (FEIN). To prevent deposits from exceeding FDIC coverage, the depository bank is prohibited from using any of those listed banks or savings and loan associations as secondary depositories. The use of this program must be approved by the county investment committee or finance committee as appropriate for the specific county. Further, the investment committee or finance committee must establish policies and procedures for the investments, including the establishment of controls to ensure that full FDIC insurance coverage is obtained. Service providers used by depositories must be approved by the state treasurer upon concurrence by the commissioner of financial institutions and finance and administration. There are currently only two eligible programs that have been approved by the state treasurer: the Certificate of Deposit Account Registry Service (CDARS) and the Insured Cash Sweep (ICS), which operate through IntraFi Network, LLC.

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool, the State Treasurer's Intermediate Term Investment Fund, and in repurchase agreements. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the State Treasurer's Investment Pool are reported both by the pool and the county at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the

Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the Intermediate Term Investment Fund are reported both by the pool and the county at amortized cost using a floating net asset value. Repurchase agreements must be approved by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

Other than the pension stabilization trust discussed below, the county had no pooled and nonpooled investments as of June 30, 2023.

TCRS Stabilization Trust

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

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

On June 30, 2023, the Campbell County School Department had the following investments held by the trust on its behalf. These funds are recognized as restricted assets in the General Purpose School Fund of the school department.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	$ 166,425
Developed Market International Equity	N/A	N/A	75,160
Emerging Market International Equity	N/A	N/A	21,474
U.S. Fixed Income	N/A	N/A	107,371
Real Estate	N/A	N/A	53,686
Short-term Securities	N/A	N/A	5,369
NAV - Private Equity and Strategic Lending	N/A	N/A	107,371
Total			$ 536,856

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2020/ag20045.pdf.

B. Lease Receivable

On September 27, 2022, Campbell County entered into a lease agreement as lessor of office space to be used by the 8th Judicial District Attorney General. The lease term began September 1, 2022, and is for eight years. The county will receive annual payments of $63,750. An initial lease receivable was recorded in the amount of $445,557 during the current fiscal year. Campbell County recognized $41,994 in lease revenue and $11,131 in interest revenue during the current fiscal year related to this lease. The county has used its incremental borrowing rate of 3.5% to discount the present value of the lease payments. As of June 30, 2023, the lease receivable balance was $403,563.

Campbell County reports deferred inflows of resources associated with this lease that will be recognized as revenue over the lease terms. As of June 30, 2023, the balance of the deferred inflow of resources was $403,563.

The future receipts of the lease receivable include:

Year Ending June 30	Office Space Lease		
	Principal	Interest	Total
2024	$ 50,429	$ 13,321	$ 63,750
2025	52,223	11,527	63,750
2026	54,080	9,670	63,750
2027	56,004	7,746	63,750
2028	57,996	5,754	63,750
2029-2031	132,831	5,294	138,125
Total	$ 403,563	$ 53,312	$ 456,875

C. Capital Assets

Capital assets activity for the year ended June 30, 2023, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-22	Increases	Decreases	Balance 6-30-23
Capital Assets Not Depreciated:				
Land	$ 2,281,245	$ 0	$ 0	$ 2,281,245
Construction in Progress	2,380,322	2,361,104	(480,809)	4,260,617
Total Capital Assets Not Depreciated	$ 4,661,567	$ 2,361,104	$ (480,809)	$ 6,541,862
Capital Assets Depreciated:				
Buildings and Improvements	$ 31,358,596	$ 702,060	$ 0	$ 32,060,656
Infrastructure	80,680,364	65,514	0	80,745,878
Other Capital Assets	13,331,278	2,051,567	(315,767)	15,067,078
Total Capital Assets Depreciated	$ 125,370,238	$ 2,819,141	$ (315,767)	$ 127,873,612
Less Accumulated Depreciated For:				
Buildings and Improvements	$ 10,672,477	$ 914,330	$ 0	$ 11,586,807
Infrastructure	53,994,140	2,018,174	0	56,012,314
Other Capital Assets	8,305,111	1,114,200	(211,748)	9,207,563
Total Accumulated Depreciation	$ 72,971,728	$ 4,046,704	$ (211,748)	$ 76,806,684
Total Capital Assets Depreciated, Net	$ 52,398,510	$ (1,227,563)	$ (104,019)	$ 51,066,928
Governmental Activities Capital Assets, Net	$ 57,060,077	$ 1,133,541	$ (584,828)	$ 57,608,790

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

Governmental Activities:

General Government	$ 454,852
Finance	26,393
Administration of Justice	14,190
Public Safety	695,883
Public Health and Welfare	544,857
Social, Cultural, and Recreational Services	32,993
Highways/Public Works	2,277,536
Total Depreciation Expense - Governmental Activities	$ 4,046,704

Net Investment in Capital Assets

Capital Assets	$ 57,608,790
Add:	
Unspent proceeds of capital related debt	2,240,746
Unamortized balance of capital-related deferred outflows of resources	311
Less:	
Unamortized balance of original issue premiums on outstanding capital-related debt	(1,146,267)
Outstanding principal balance of debt and other borrowing used to refund capital-related debt	(10,802,650)
Unamortized balance of capital-related deferred inflows of resources	(56,867)
Net Investment in Capital Assets	$ 47,844,063

Discretely Presented Campbell County School Department

Governmental Activities:

	Balance 7-1-22	Increases	Decreases	Balance 6-30-23
Capital Assets Not Depreciated:				
Land	$ 1,284,425	$ 0	$ 0	$ 1,284,425
Construction in Progress	1,657,221	1,323,806	(2,981,027)	0
Total Capital Assets Not Depreciated	$ 2,941,646	$ 1,323,806	$ (2,981,027)	$ 1,284,425
Capital Assets Depreciated:				
Buildings and Improvements	$ 89,263,901	$ 3,478,759	$ 0	$ 92,742,660
Other Capital Assets	6,625,387	400,539	0	7,025,926
Total Capital Assets Depreciated	$ 95,889,288	$ 3,879,298	$ 0	$ 99,768,586
Less Accumulated Depreciated For:				
Buildings and Improvements	$ 49,231,930	$ 2,483,164	$ 0	$ 51,715,094
Other Capital Assets	4,881,477	350,457	0	5,231,934
Total Accumulated Depreciation	$ 54,113,407	$ 2,833,621	$ 0	$ 56,947,028
Total Capital Assets Depreciated, Net	$ 41,775,881	$ 1,045,677	$ 0	$ 42,821,558
Governmental Activities Capital Assets, Net	$ 44,717,527	$ 2,369,483	$ (2,981,027)	$ 44,105,983

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

Governmental Activities:

Instruction	$ 27,231
Support Services	2,680,016
Operation of Non-instructional Services	126,374
Total Depreciation Expense - Governmental Activities	$ 2,833,621

D. Construction Commitments

At June 30, 2023, the primary government reported encumbrances totaling $33,809 in the General Fund for the construction of a new office building. Funding has been received for these future expenditures.

At June 30, 2023, the primary government had an uncompleted construction contract of approximately $112,891 in the General Fund for the construction of a campground and RV Park at Lonas Young Park. Funding has been received for these future expenditures.

At June 30, 2023, the primary government had an uncompleted construction contract of approximately $133,860 in the Other Capital Projects Fund for School paving projects at various schools. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2023, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	General Debt Service	$ 1,575
"	Nonmajor governmental	21,078

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

Due to/from Primary Government and Component Units:

Receivable Fund	Payable Fund	Amount
	Component Unit:	
Primary Government:	School Department:	
General	General Purpose School	$ 64,791

Interfund Transfers:

Interfund transfers for the year ended June 30, 2023, consisted of the following amounts:

Primary Government

	Transfers In	
Transfers Out	General Fund	Nonmajor Governmental Funds
General Debt Service Fund	$ 0	$ 525,000
Solid Waste/Sanitation Fund	38,000	0
Total	$ 38,000	$ 525,000

The transfer to the General Fund from the Solid Waste/Sanitation Fund is for indirect costs. The transfer from the General Debt Service Fund to the Nonmajor Governmental Funds is for an internal capital outlay note loaned to the General Capital Projects Fund as further discussed in Note IV.J., Internal Financing.

Discretely Presented Campbell County School Department

	Transfers In	
Transfers Out	General Purpose School Fund	Central Cafeteria Fund
General Purpose School Fund	$ 0	$ 29,995
School Federal Projects Fund	1,008	0
Total	$ 1,008	$ 29,995

Transfers from the School Federal Projects Fund to the General Purpose School Fund are for indirect costs for grant programs. Transfers from the General Purpose School Fund to the Central Cafeteria Fund represents funding to assist in operational costs.

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.

F. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

General Obligation Bonds - Campbell County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 11 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2023, will be retired from the General Debt Service Fund.

Direct Borrowing and Direct Placements - Campbell County issues capital outlay notes and other loans to provide funds for the acquisition and construction of major capital facilities and other capital outlay purchases, such as equipment, for the primary government and the discretely presented school department. Capital outlay notes and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes outstanding were issued for an original term of five years. Other loans outstanding were issued for original terms of up to 13 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes, and other loans included in long-term debt as of June 30, 2023, will be retired from the General Debt Service Fund.

General obligation bonds, capital outlay notes, and other loans outstanding as of June 30, 2023, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-23
General Obligation Bonds	3 to 5 %	6-1-30	$ 3,515,000	$ 2,630,000
General Obligation Bonds - Refunding	2 to 5	6-1-31	35,240,000	23,685,000
Direct Borrowing and Direct Placement:				
Capital Outlay Notes	1.47	11-15-23 (1)	3,000,000	500,000
Other Loans	1	6-1-31	1,408,708	957,820

(1) Campbell County made additional current year payments to reduce the final maturity previously reported as 5-15-26.

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2023, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2024	$ 3,365,000	$ 948,131	$ 4,313,131
2025	3,445,000	833,631	4,278,631
2026	3,460,000	716,631	4,176,631
2027	3,470,000	584,600	4,054,600
2028	3,185,000	411,100	3,596,100
2029-2031	9,390,000	468,000	9,858,000
Total	$ 26,315,000	$ 3,962,093	$ 30,277,093

Year Ending June 30	Notes - Direct Placement		
	Principal	Interest	Total
2024	$ 500,000	$ 5,511	$ 505,511
Total	$ 500,000	$ 5,511	$ 505,511

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2024	$ 115,572	$ 9,048	$ 124,620
2025	116,736	7,884	124,620
2026	117,900	6,720	124,620
2027	119,088	5,532	124,620
2028	120,288	4,332	124,620
2029-2031	368,236	5,691	373,927
Total	$ 957,820	$ 39,207	$ 997,027

There is $4,994,524 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled $670, based on the 2020 federal census. Total debt per capita, including bonds, notes, other loans, and unamortized debt premiums, totaled $772, based on the 2020 federal census.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Bonds	Notes - Direct Placement	Other Loans - Direct Placement
Balance, July 1, 2022	$ 29,585,000	$ 2,000,000	$ 1,072,240
Reductions	(3,270,000)	(1,500,000)	(114,420)
Balance, June 30, 2023	$ 26,315,000	$ 500,000	$ 957,820
Balance Due Within One Year	$ 3,365,000	$ 500,000	$ 115,572

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2023	$ 27,772,820
Less: Balance Due Within One Year - Debt	(3,980,572)
Add: Unamortized Premium on Debt	2,531,286
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 26,323,534

G. Long-term Obligations

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Compensated Absences	Other Postemployment Benefits	Claims and Judgments
Balance, July 1, 2022	$ 409,025	$ 1,226,000	$ 0
Additions	427,898	141,000	4,000,000
Reductions	(397,359)	(480,000)	0
Balance, June 30, 2023	$ 439,564	$ 887,000	$ 4,000,000
Balance Due Within One Year	$ 400,003	$ 0	$ 4,000,000

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2023	$ 5,326,564
Less: Balance Due Within One Year - Other	(4,400,003)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 926,561

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds. Claims and Judgments are expected to be paid from the General Fund.

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, 2023, was as follows:

Governmental Activities:

	Compensated Absences	Other Postemployment Benefits	Termination Benefits
Balance, July 1, 2022	$ 105,954	$ 10,009,468	$ 485,946
Additions	168,835	814,584	40,313
Reductions	(143,873)	(2,060,876)	(252,921)
Balance, June 30, 2023	$ 130,916	$ 8,763,176	$ 273,338
Balance Due Within One Year	$ 124,370	$ 0	$ 259,671

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

Total Other Noncurrent Liabilities, June 30, 2023	$ 9,167,430
Less: Balance Due Within One Year - Other	(384,041)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 8,783,389

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

H. Other Commitments

During the year, the school department paid $2,162,154 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 range from $124,620 in the fiscal year ending June 30, 2024, to $124,687 in fiscal year ending June 30, 2031. In November 2019, the Campbell County Board of Education approved a resolution to also commit an amount equal to fifty percent of the annual debt service requirements of the General Obligation Bonds, Series 2020. This obligates the school department to approximately an additional $219,000 annually through the year ending June 30, 2030.

I. 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. The plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2023, were $251,264 The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

J. Internal Financing

In-lieu-of issuing debt with financial institutions, Campbell County often chooses to internally finance various projects with idle county funds. These debt issues that will be repaid from the same fund in which the loan was obtained are reflected as transfers (not notes receivable) in the financial statements of this report. Internally reported notes receivable from idle funds loaned from the General Debt Service Fund that were subsequently paid by the General Debt Service Fund are reflected below:

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date
Solid Waste Transfer Station Improvements and Other Capital Projects	$ 525,000	0 %	3-15-23	5-15-23

	Outstanding 7-1-22	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-23
Solid Waste Transfer Station Improvements and Other Capital Projects	$ 0	$ 525,000	$ 525,000	$ 0
Total	$ 0	$ 525,000	$ 525,000	$ 0

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 $250,000 for property and $450,000 for liability for each insured event.

The county continues to carry commercial health and accident insurance for its employees.

Except for the judgment discussed in note V.C, settled claims have not exceeded insurance coverage in any of the past three fiscal years.

Discretely Presented Campbell County School Department

The Discretely presented Campbell County School department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees

of local education agencies. In accordance with Section 8-27-301, *Tennessee Code Annotated* (*TCA*), all local education agencies are eligible to participate. The LEGIF is included in the Annual Comprehensive Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

In prior years, the school department carried commercial health and accident insurance for its noncertified employees. However, effective January 1, 2023, all noncertified employees were transferred to be covered under the LEGIF. The school department no longer offers commercial health insurance coverage to any of its employees.

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 Governmental 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

GASB Statement No. 91, *Conduit Debt Obligations,* became effective for fiscal year ending June 30, 2023. This statement clarifies what is considered conduit debt and the requirements of when to disclose liabilities and commitments concerning conduit debt.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* became effective for fiscal year ending June 30, 2023. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, became effective for fiscal year ending June 30, 2023. This standard establishes a definition for SBITAs and provides uniform guidance for accounting and financial reporting for transactions that meet that definition. This statement also establishes criteria for the recognition of implementation costs and requires a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement.

GASB Statement No. 99, *Omnibus 2022*, became effective during the fiscal year. This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including Financial Guarantees; Derivative Instruments; Leases, PPPs, and SBITAs; LIBOR rate replacement; and other technical updates and corrections.

C. Contingent Liabilities

On February 5, 2024, a federal court awarded a judgment of $6,000,000 against Campbell County in favor of an inmate who claimed damages from injuries suffered at the Campbell County jail in 2019. Insurance coverage is expected to be limited to $2,000,000. Therefore, Campbell County has reported a liability of $4,000,000 for this judgment in the government wide statement of net position as of June 30, 2023. Management is currently assessing whether the county should appeal the judgment.

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

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

D. Changes in Administration

On August 31, 2022, E.L. Morton left the Office of County Mayor and was succeeded by Jack Lynch, Alene Baird left the Office of the County Clerk and was succeeded by Todd Nance, June Turner left the Office of Register of Deeds and was succeeded by Brittany Foust, and Robbie Goins left the Office of Sheriff and was succeeded by Wayne Barton.

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, 2023.

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 the judicial district.

Campbell County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the Campbell County Library Board and the Eighth Judicial DTF can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

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

Office of District Attorney General
Eighth Judicial District Drug Task Force
411 Blue Top Road
Suite 2
Tazewell, TN 37879

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, 2023. 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

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Campbell County and non-certified employees of the discretely presented Campbell County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 69.87 percent, the non-certified employees of the discretely presented school department comprise 30.13 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

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

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

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

Employees Covered by Benefit Terms. At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	371
Inactive Employees Entitled to But Not Yet Receiving Benefits	706
Active Employees	432
Total	1,509

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary to the plan. Campbell County made employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2023, the employer contribution for Campbell County was $939,339 based on a rate of 5.86 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Campbell County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Campbell County's net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

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

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2021	$ 54,088,525	$ 62,464,954	$ (8,376,429)
Changes for the Year:			
Service Cost	$ 1,514,588	$ 0	$ 1,514,588
Interest	3,660,815	0	3,660,815
Differences Between Expected and Actual Experience	821,347	0	821,347
Contributions-Employer	0	485,771	(485,771)
Contributions-Employees	0	731,598	(731,598)
Net Investment Income	0	(2,359,778)	2,359,778
Benefit Payments, Including Refunds of Employee Contributions	(2,737,635)	(2,737,635)	0
Administrative Expense	0	(42,475)	42,475
Net Changes	$ 3,259,115	$ (3,922,519)	$ 7,181,634
Balance, June 30, 2022	$ 57,347,640	$ 58,542,435	$ (1,194,795)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	69.87%	$ 40,068,796	$ 40,903,599	$ (834,803)
School Department	30.13%	17,278,844	17,638,836	(359,992)
Total		$ 57,347,640	$ 58,542,435	$ (1,194,795)

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

Campbell County	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 6,266,150	$ (1,194,795)	$ (7,362,570)

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

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, Campbell County recognized pension expense *(negative pension expense)* of $953,231.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 625,831	$ 380,960
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	64,858	0
Changes in Assumptions	2,202,020	0
Contributions Subsequent to the Measurement Date of June 30, 2022 (1)	939,339	N/A
Total	$ 3,832,048	$ 380,960

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2022," will be recognized as a reduction (increase) to net pension liability (asset) in the subsequent fiscal period.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	$ 2,684,896	$ 266,177
School Department	1,147,152	114,783
Total	$ 3,832,048	$ 380,960

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

Year Ending June 30	Amount
2024	$ 718,037
2025	840,486
2026	(351,453)
2027	1,304,684
2028	0
Thereafter	0

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

Payable to the Pension Plan

At June 30, 2023, Campbell County reported a payable of $169,763 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

Discretely Presented Campbell County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Campbell County and non-certified employees of the discretely presented Campbell County School Department are provided a defined benefit pension plan through the Public Employee

Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 69.87 percent and the non-certified employees of the discretely presented school department comprise 30.13 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Campbell County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated* (*TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The

COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2023, to the Teacher Retirement Plan were $232,219, which is 2.87 percent of covered payroll. In addition, employer contributions of $84,733 were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liabilities (Assets). At June 30, 2023, the school department reported a liability (asset) of ($125,096) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of

June 30, 2022, the school department's proportion was .412959 percent. The proportion as of June 30, 2021, was .362763 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the school department recognized pension expense of $172,206.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 6,840	$ 76,004
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	39,431	0
Changes in Assumptions	146,543	0
Changes in Proportion of Net Pension Liability (Asset)	10,632	60,950
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	232,219	N/A
Total	$ 435,665	$ 136,954

The school department's employer contributions of $232,219 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2024	$ (1,715)
2025	(1,313)
2026	(7,793)
2027	60,886
2028	2,659
Thereafter	13,770

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

Actuarial Assumptions. The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

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

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

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

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 656,679	$ (125,096)	$ (696,032)

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

Payable to the Pension Plan

At June 30, 2023, the Campbell County School Department reported a payable of $25,498 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Campbell County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age

55. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Campbell County School Department for the year ended June 30, 2023, to the Teacher Legacy Pension Plan were $1,344,750, which is 8.69 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2023, the school department reported a liability (asset) of ($5,818,374) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022, the school department's

proportion was .474425 percent. The proportion measured at June 30, 2021, was .488742 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the school department recognized pension expense (negative pension expense) of 157,557.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 957,101	$ 983,128
Changes in Assumptions	3,644,931	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	99,491	0
Changes in Proportion of Net Pension Liability (Asset)	254,747	224
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	1,344,750	N/A
Total	$ 6,301,020	$ 983,352

The school department's employer contributions of $1,344,750 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2024	$ 683,357
2025	1,172,494
2026	(953,866)
2027	3,070,933
2028	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

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

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

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

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 11,524,193	$ (5,818,374)	$ (20,263,580)

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

Payable to the Pension Plan

At June 30, 2023, the Campbell County School Department reported a payable of $147,656 for the outstanding amount of contributions required for the year ended June 30, 2023.

2. Deferred Compensation

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed $404,563 and teachers contributed $158,050 to this deferred compensation pension plan.

H. Other Postemployment Benefits (OPEB)

Retirees of Campbell County and non-certified retirees of the discretely presented Campbell County School Department may participate in a commercial postemployment benefits plan. The Campbell County School Department also provides postemployment medical benefits to certified retirees through a public entity risk pool administered by the state of Tennessee. For accounting purposes, the plans are single employer defined benefit OPEB plans.

The plans are funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75. The county has committed $699,223 in the General Fund, $187,958 in the Solid Waste Fund, $163,599 in the Ambulance Service Fund, $74,813 in the Highway/Public Works Fund, and $3,596 in the nonmajor governmental funds to be used for funding a portion of the primary

government'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.

OPEB Provided through Commercial Plan – Primary Government and Discretely Presented Campbell County School Department

Plan Description. The commercial plan is administered through Blue Cross Blue Shield and provides healthcare and life insurance benefits for eligible retirees of the primary government and eligible retired non-certified employees of the discretely presented school department. Benefits are established and may be amended by an insurance committee established by the county commission.

Benefits Provided. Eligible employees must attain age 55 and obtain either ten years of service and covered for three years in the county's insurance plan prior to retirement, 20 years of service and covered for one year in the county's insurance plan prior to retirement, or any age and have 30 years of service and covered for one year in the county's insurance plan prior to retirement. Benefits cease when the retiree becomes Medicare eligible. Spouse benefits are provided while the retiree is eligible for coverage. Surviving spouse benefits are not provided. The county and school department pay from 60 percent to 80 percent of health insurance premiums based on years of service. Retirees pay 100 percent of spousal coverage.

Life insurance benefits are also provided for eligible retirees at the retiree's expense. Employees must have five years of service and be covered by the active plan at retirement in order to participate in the life insurance benefits of the plan. Benefits reduce to 50 percent at age 70 and to $5,000 at age 75. A retiree's spouse may be covered as a dependent at the employee's retirement. Spouse benefits reduce to 50 percent when the retiree attains age 70.

Employees Covered by Benefit Terms

As of July 1, 2022, the following employees were covered by the benefit terms:

	Primary Government	School Department	Total
Inactive Employees or Beneficiaries Currently Receiving Benefits	3	0	3
Inactive Employees Entitled to But Not Yet Receiving Benefits	0	0	0
Active Employees	161	154	315
Total	164	154	318

Total OPEB Liability

The total OPEB liability for the county ($887,000) and the school department ($833,000) was determined based on a valuation date of July 1, 2022, and a measurement date of July 1, 2022.

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

Actuarial Cost Method	Entry Age
Salary Scale	2.5%
Discount Rate	3.69%
Healthcare Cost Trend Rates	6.75% for FY23; then decreasing .25% per year to an ultimate rate of 5%
Retirees Share of Benefit-related Cost	See discussion under Benefits Provided

The discount rate was based on the Municipal 20-year GO AA yield curve rate as of July 1, 2022.

The mortality rates are from the RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2021.

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

Changes in the Total OPEB Liability

	Primary Government	School Department	Total OPEB Liability
Balance July 1, 2021	$ 1,226,000	$ 1,364,000	$ 2,590,000
Changes for the Year:			
Service Cost	$ 116,000	$ 101,000	$ 217,000
Interest	25,000	26,000	51,000
Difference between Expected and Actual Experience	(309,000)	(378,000)	(687,000)
Changes in Assumption and Other Inputs	(119,000)	(76,000)	(195,000)
Benefit Payments	(52,000)	(204,000)	(256,000)
Net Changes	$ (339,000)	$ (531,000)	$ (870,000)
Balance June 30, 2022	$ 887,000	$ 833,000	$ 1,720,000

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the primary government recognized OPEB expense of $24,000 and the school department recognized OPEB expense of $65,000. At June 30, 2023, the county and school department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Primary Government:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 0	$ 455,000
Changes of Assumptions/Inputs	124,000	101,000
Benefit Payments after the Measurement Date	36,128	0
Total	$ 160,128	$ 556,000

Discretely Presented School Department:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 64,000	$ 292,000
Changes of Assumptions/Inputs	73,000	58,000
Benefit Payments after the Measurement Date	29,863	0
Total	$ 166,863	$ 350,000

Amounts reported as deferred outflows for benefit payments after the measurement date will be recognized as a decrease to the OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources or deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30	Primary Government	School Department	Total
2024	$ (120,000)	$ (51,000)	$ (171,000)
2025	(101,000)	(56,000)	(157,000)
2026	(70,000)	(84,000)	(154,000)
2027	(62,000)	(22,000)	(84,000)
2028	(65,000)	0	(65,000)
Thereafter	(14,000)	0	(14,000)

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

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

Discount Rate	1% Decrease 2.69%	Current Discount Rate 3.69%	1% Increase 4.69%
Primary Government	$ 953,000	$ 887,000	$ 824,000
School Department	876,000	833,000	791,000
Total OPEB Liability	$ 1,829,000	$ 1,720,000	$ 1,615,000

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the county and school department calculated using the current healthcare cost trend rate, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

Healthcare Cost Trend Rate

	1% Decrease (5.75% decreasing to 4%)	Current Trend Rate (6.75% decreasing to 5%)	1% Increase (7.75% decreasing to 6%)
Primary Government	$ 790,000	$ 887,000	$ 1,000,000
School Department	760,000	833,000	917,000
Total OPEB Liability	$ 1,550,000	$ 1,720,000	$ 1,917,000

Effective January 1, 2023, active employees and retirees of the school department who were covered by provisions of this commercial OPEB plan were transferred to coverage under the state administered Local Education OPEB plan, discussed below.

OPEB Provided through Public Entity Risk Pool - Discretely Presented Campbell County School Department – Closed LEP Plan

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

The school department's total OPEB liability was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary Increases	Salary increases used in the July 1, 2021 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.54%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 8.37% for pre-65 retirees in the 2022 calendar year, and decreasing annually over a 7-year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 3.54%, based on the daily rate of Bond Buyer's 20-year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2022, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2022, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted employee mortality table for non-disabled pre-retirement mortality projected generationally with MP-2020 from 2010. Post-retirement rates are headcount-weighted below median healthy annuitant and adjusted with a 19 percent load for males and an 18 percent load for females, projected generationally with MP-2020 from 2010. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load, projected generationally from 2018 with MP-2020.

Changes in Assumptions. The discount rate changed from 2.16 percent as of the beginning of the measurement period to 3.54 percent as of the measurement date of June 30, 2022. This change in assumption decreased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The assumed initial trend rate applicable to the 2022 plan year was revised from 7.36 percent to 8.37 percent.

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

Benefits Provided. The Campbell County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA* 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. Campbell County School Department provides a direct subsidy toward retiree's insurance premiums for those retirees with 20 or more years of service. That subsidy ranges from $260 to $537 per month based on years of service and coverage selected. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree's premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

	Total
Inactive Employees Currently Receiving Benefit Payments	64
Inactive Employees Entitled To But Not Yet Receiving Benefit Payments	0
Active Employees Eligible For Benefits	285
Total	349

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid $629,200 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Campbell County School Department 71.0903%	State of TN 28.9097%	Total OPEB Liability
Balance July 1, 2021	$ 8,645,468	$ 3,370,588	$ 12,016,056
Changes for the Year:			
Service Cost	$ 393,403	$ 159,982	$ 553,385
Interest	186,605	75,885	262,490
Difference between Expected and Actuarial Experience	107,576	43,747	151,323
Changes in Assumption and Other Inputs	(703,391)	(286,042)	(989,433)
Change in Proportion	(103,217)	103,217	0
Benefit Payments	(596,268)	(242,479)	(838,747)
Net Changes	$ (715,292)	$ (145,690)	$ (860,982)
Balance June 30, 2022	$ 7,930,176	$ 3,224,898	$ 11,155,074

The Campbell County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Campbell County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized $191,304 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Campbell County School Department's proportionate share of the collective OPEB liability was 71.0903% and the State of Tennessee's share was 28.9097%.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the school department recognized OPEB expense of $643,861, which includes expenses funded by

subsidies provided by the state. At June 30, 2023, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 992,068	$ 800,468
Changes of Assumptions/Inputs	516,003	1,246,456
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employer and Nonemployer Contributors As Benefits Came Due	167,491	245,086
Benefits Paid After the Measurement Date of June 30, 2022	629,200	0
Total	$ 2,304,762	$ 2,292,010

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

Year Ending June 30	School Department
2024	$ (127,451)
2025	(127,451)
2026	(127,451)
2027	(93,723)
2028	(38,595)
Thereafter	(101,777)

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

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

Discount Rate	1% Decrease 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Proportionate Share of the Collective Total OPEB Liability	$ 8,446,595	$ 7,930,176	$ 7,438,374

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

Healthcare Cost Trend Rate	1% Decrease 7.37 to 3.5%	Curent Rates 8.37 to 4.5%	1% Increase 9.37 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 7,226,372	$ 7,930,176	$ 8,744,239

I. Termination Benefits

The Campbell County Board of Education has adopted a policy to pay certified employees $150 and classified employees $75 for each sick leave day that they had accumulated at the time of their retirement. The estimated cost of these cash payments reported in the government-wide Statement of Net Position is $273,338. Of that amount, $259,671 is estimated to be due within one year. Payments totaling $252,921 were paid to 16 individuals who retired during the year ended June 30, 2023.

J. 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.

K. 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. A deputy appointed by the director of finance serves as the purchasing agent for the county. The committee established a policy that purchases exceeding $25,000 are to be made on a competitive bid basis.

L. Subsequent Event

On February 5, 2024, a federal court awarded a judgment of $6,000,000 against Campbell County in favor of an inmate who claimed damages from injuries suffered during at the Campbell County jail in 2019. Insurance coverage is expected to be limited to $2,000,000. As discussed in Note IV.G., Long-term Obligations, Campbell County has reported a liability of $4,000,000 in the government wide statement of net position as of June 30, 2023. Management is currently assessing whether the county should appeal the judgment.

REQUIRED SUPPLEMENTARY INFORMATION

Campbell County, Tennessee
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability									
Service Cost	$ 1,077,709	$ 1,073,494	$ 1,141,396	$ 1,168,789	$ 1,200,536	$ 1,230,428	$ 1,250,586	$ 1,278,998	$ 1,514,588
Interest	2,675,369	2,761,396	2,912,176	3,013,204	3,064,678	3,217,128	3,323,706	3,478,408	3,660,815
Differences Between Actual and Expected Experience	(887,496)	(282)	(755,543)	(1,123,808)	22,056	(570,131)	39,284	(533,865)	821,347
Changes in Assumptions	0	0	0	1,064,506	0	0	0	4,404,042	0
Benefit Payments, Including Refunds of Employee Contributions	(1,596,946)	(1,831,737)	(1,952,469)	(2,004,306)	(2,113,827)	(2,314,974)	(2,540,128)	(2,476,201)	(2,737,635)
Net Change in Total Pension Liability	$ 1,268,636	$ 2,002,871	$ 1,345,560	$ 2,118,385	$ 2,173,443	$ 1,562,451	$ 2,073,448	$ 6,151,382	$ 3,259,115
Total Pension Liability, Beginning	35,392,349	36,660,985	38,663,856	40,009,416	42,127,801	44,301,244	45,863,695	47,937,143	54,088,525
Total Pension Liability, Ending (a)	$ 36,660,985	$ 38,663,856	$ 40,009,416	$ 42,127,801	$ 44,301,244	$ 45,863,695	$ 47,937,143	$ 54,088,525	$ 57,347,640
Plan Fiduciary Net Position									
Contributions - Employer	$ 744,852	$ 784,124	$ 821,175	$ 805,440	$ 767,011	$ 787,633	$ 709,686	$ 474,089	$ 485,771
Contributions - Employee	633,319	643,784	705,522	661,286	676,442	693,351	711,120	714,003	731,598
Net Investment Income	5,538,465	1,188,288	1,043,144	4,515,762	3,628,690	3,465,989	2,430,259	12,945,634	(2,359,778)
Benefit Payments, Including Refunds of Employee Contributions	(1,596,946)	(1,831,737)	(1,952,469)	(2,004,306)	(2,113,827)	(2,314,974)	(2,540,128)	(2,476,201)	(2,737,635)
Administrative Expense	(18,764)	(24,313)	(35,863)	(41,828)	(45,487)	(42,513)	(40,693)	(39,105)	(42,475)
Other	0	0	8,587	0	(35)	0	0	0	0
Net Change in Plan Fiduciary Net Position	$ 5,300,926	$ 760,146	$ 590,096	$ 3,936,354	$ 2,912,794	$ 2,589,486	$ 1,270,244	$ 11,618,420	$ (3,922,519)
Plan Fiduciary Net Position, Beginning	33,486,488	38,787,414	39,547,560	40,137,656	44,074,010	46,986,804	49,576,290	50,846,534	62,464,954
Plan Fiduciary Net Position, Ending (b)	$ 38,787,414	$ 39,547,560	$ 40,137,656	$ 44,074,010	$ 46,986,804	$ 49,576,290	$ 50,846,534	$ 62,464,954	$ 58,542,435
Net Pension Liability (Asset), Ending (a - b)	$ (2,126,429)	$ (883,704)	$ (128,240)	$ (1,946,209)	$ (2,685,560)	$ (3,712,595)	$ (2,909,391)	$ (8,376,429)	$ (1,194,795)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	105.80%	102.29%	100.32%	104.62%	106.06%	108.09%	106.07%	115.49%	102.08%
Covered Payroll	$ 12,518,466	$ 12,875,601	$ 13,483,986	$ 13,225,621	$ 13,543,231	$ 13,866,765	$ 14,222,156	$ 14,279,787	$ 14,631,666
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(16.99%)	(6.86%)	(0.95%)	(14.72%)	(19.83%)	(26.77%)	(20.46%)	(58.66%)	(8.17%)

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

Note 2: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

Campbell County, Tennessee
Schedule of Contributions Based on Participation in the Public
Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	$ 744,852	$ 784,124	$ 821,175	$ 805,440	$ 767,011	$ 787,633	$ 709,686	$ 474,089	$ 323,360	$ 939,339
Less: Contributions in Relation to the Actuarially Determined Contribution	(744,852)	(784,124)	(821,175)	(805,440)	(767,011)	(787,633)	(709,686)	(474,089)	(485,771)	(939,339)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (162,411)	$ 0
Covered Payroll	$ 12,518,466	$ 12,875,601	$ 13,483,986	$ 13,225,621	$ 13,543,231	$ 13,866,765	$ 14,222,156	$ 14,279,787	$ 14,631,666	$ 16,029,699
Contributions as a Percentage of Covered Payroll	5.95%	6.09%	6.09%	6.09%	5.66%	5.68%	4.99%	3.32%	3.32%	5.86%

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contribution	$ 25,542	$ 51,319	$ 90,738	$ 104,976	$ 69,049	$ 83,916	$ 105,757	$ 141,747	$ 232,219
Less: Contributions in Relation to the Contractually Required Contribution	(25,542)	(51,319)	(90,738)	(104,976)	(69,049)	(83,916)	(105,757)	(141,747)	(232,219)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 638,562	$ 1,282,980	$ 2,268,441	$ 2,624,383	$ 3,559,221	$ 4,133,797	$ 5,235,506	$ 7,052,094	$ 8,091,265
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.01%	2.87%

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

Note 2: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust (SRT).
2019: Pension - 1.94%, SRT - 2.02%
2020: Pension - 2.03%, SRT - 1.97%
2021: Pension - 2.02%, SRT - 1.98%
2022: Pension - 2.01%, SRT - 1.99%
2023: Pension - 2.87%, SRT - 1.13%

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contribution	$ 1,684,191	$ 1,739,023	$ 1,709,909	$ 1,658,538	$ 1,680,421	$ 1,858,639	$ 1,789,229	$ 1,647,447	$ 1,608,142	$ 1,344,750
Less: Contributions in Relation to the Contractually Required Contribution	(1,684,191)	(1,739,023)	(1,709,909)	(1,658,538)	(1,680,421)	(1,858,639)	(1,789,229)	(1,647,447)	(1,608,142)	(1,344,750)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 18,966,120	$ 19,236,998	$ 18,914,928	$ 18,346,660	$ 18,506,839	$ 17,768,015	$ 16,831,870	$ 16,041,345	$ 15,613,031	$ 15,474,675
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%

Campbell County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Retirement Plan of TCRS
Discretely Presented Campbell County School Department
For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022
School Department's Proportion of the Net Pension Liability (Asset)	0.307335%	0.291581%	0.345621%	0.300315%	0.336347%	0.327581%	0.362763%	0.412959%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (12,364)	$ (30,355)	$ (91,188)	$ (136,201)	$ (189,863)	$ (186,276)	$ (392,950)	$ (125,096)
Covered Payroll	$ 638,562	$ 1,282,980	$ 2,268,441	$ 2,624,383	$ 3,559,221	$ 4,133,797	$ 5,235,506	$ 7,052,094
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37%)	(4.02%)	(5.19%)	(5.33%)	(4.51%)	(7.51%)	(1.77%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%

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

Campbell County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Campbell County School Department
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022
School Department's Proportion of the Net Pension Liability (Asset)	0.483214%	0.513877%	0.523988%	0.519008%	0.528514%	0.529921%	0.505726%	0.488742%	0.474425%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (78,520)	$ 210,501	$ 3,274,636	$ (169,810)	$ (1,859,796)	$ (5,448,544)	$ (3,856,537)	$ (21,080,623)	$ (5,818,374)
Covered Payroll	$ 18,966,120	$ 19,236,998	$ 18,914,928	$ 18,346,660	$ 18,506,839	$ 17,768,015	$ 16,831,870	$ 16,041,345	$ 15,613,031
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.41%)	1.09%	17.31%	(0.93%)	(10.05%)	(30.66%)	(22.91%)	(131.41%)	(37.27%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%

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

Campbell County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Campbell County Plan
Primary Government
For the Fiscal Year Ended June 30

	2017	2018	2019	2020	2021	2022
Total OPEB Liability						
Service Cost	$ 196,000	$ 201,000	$ 164,000	$ 176,000	$ 189,000	$ 217,000
Interest	82,000	89,000	79,000	73,000	58,000	51,000
Differences Between Actual and Expected Experience	0	(490,000)	(39,000)	(143,000)	72,000	(687,000)
Changes in Assumptions or Other Inputs	0	(10,000)	67,000	89,000	224,000	(195,000)
Benefit Payments	(116,000)	(82,000)	(67,000)	(133,000)	(251,000)	(256,000)
Net Change in Total OPEB Liability	$ 162,000	$ (292,000)	$ 204,000	$ 62,000	$ 292,000	$ (870,000)
Total OPEB Liability, Beginning	2,162,000	2,324,000	2,032,000	2,236,000	2,298,000	2,590,000
Total OPEB Liability, Ending	$ 2,324,000	$ 2,032,000	$ 2,236,000	$ 2,298,000	$ 2,590,000	$ 1,720,000
Primary Government's Proportionate Share of Total OPEB Liability	$ 1,182,000	$ 966,000	$ 1,084,000	$ 1,050,000	$ 1,226,000	$ 887,000
School Department's Proportionate Share of Total OPEB Liability	1,142,000	1,066,000	1,152,000	1,248,000	1,364,000	833,000
Covered Employee Payroll	$ 10,498,000	$ 9,880,000	$ 9,880,000	$ 10,759,000	$ 10,759,000	$ 10,744,000
Net OPEB Liability as a Percentage of Covered Employee Payroll	22.14%	20.57%	22.63%	21.36%	24.07%	16.01%

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

Note 2: Changes in assumptions. The following are the discount rates used in each period:

2017 2.70%
2018 3.56%
2019 3.62%
2020 3.13%
2021 2.45%
2022 1.92%
2023 3.69%

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

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

	2017	2018	2019	2020	2021	2022
Total OPEB Liability						
Service Cost	$ 516,398	$ 475,762	$ 432,077	$ 442,463	$ 510,842	$ 553,385
Interest	347,806	409,956	343,911	372,463	256,535	262,490
Changes in Benefit Terms	0	2,871	919,996	0	0	0
Differences Between Actual and Expected Experience	0	(2,305,114)	980,744	(33,553)	978,410	151,323
Changes in Assumptions or Other Inputs	(479,734)	200,051	(794,979)	985,243	(399,183)	(989,433)
Benefit Payments	(700,274)	(778,490)	(738,397)	(824,030)	(850,625)	(838,747)
Net Change in Total OPEB Liability	$ (315,804)	$ (1,994,964)	$ 1,143,352	$ 942,586	$ 495,979	$ (860,982)
Total OPEB Liability, Beginning	11,744,907	11,429,103	9,434,139	10,577,491	11,520,077	12,016,056
Total OPEB Liability, Ending	$ 11,429,103	$ 9,434,139	$ 10,577,491	$ 11,520,077	$ 12,016,056	$ 11,155,074
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 3,398,695	$ 2,735,646	$ 2,986,438	$ 3,051,150	$ 3,370,588	$ 3,224,898
Employer Proportionate Share of the Total OPEB Liability	8,030,408	6,698,493	7,591,053	8,468,927	8,645,468	7,930,176
Covered Employee Payroll	$ 16,050,885	$ 18,490,436	$ 18,570,929	$ 17,795,394	$ 17,611,055	$ 19,061,401
Net OPEB Liability as a Percentage of Covered Employee Payroll	50.03%	36.23%	40.88%	47.59%	49.09%	41.60%

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

Note 2: Changes in assumptions.

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

2016 2.92%
2017 3.56%
2018 3.62%
2019 3.51%
2020 2.21%
2021 2.16%
2022 3.54%

(b) The assumed initial trend rate was revised as follows:

For the 2019 plan year - from 5.4% to 6.75%
For the 2020 plan year - from 6.75% to 6.03%
For the 2021 plan year - from 6.03% to 9.02%
For the 2022 plan year - from 9.02% to 7.36%
For the 2022 plan year - from 7.36% to 8.37%

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

CAMPBELL COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for 2023 were calculated based on the June 30, 2021, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period	Varies by Year
Asset Valuation	10-Year Smoothed Within a 20% Corridor to Market Value
Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation; averaging 4%
Investment Rate of Return	6.75%, Net of Investment Expense, Including Inflation
Retirement Age	Pattern of Retirement Determined by Experience Study
Mortality	Customized Table Based on Actual Experience Including an Adjustment for Some Anticipated Improvement
Cost of Living Adjustment	2.125%

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and modified mortality assumptions.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

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

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 Funds

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

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

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

Campbell County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds				Capital Projects Funds
	Industrial / Economic Development	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
ASSETS					
Cash	$ 0	$ 0	$ 5,732	$ 5,732	$ 0
Equity in Pooled Cash and Investments	1,517,023	227,423	0	1,744,446	1,264,367
Accounts Receivable	0	0	15,346	15,346	0
Due from Other Governments	0	0	0	0	0
Property Taxes Receivable	247,431	0	0	247,431	857,404
Allowance for Uncollectible Property Taxes	(11,749)	0	0	(11,749)	(40,116)
Prepaid Items	0	0	0	0	0
Total Assets	$ 1,752,705	$ 227,423	$ 21,078	$ 2,001,206	$ 2,081,655
LIABILITIES					
Payroll Deductions Payable	$ 531	$ 105	$ 0	$ 636	$ 0
Due to Other Funds	0	0	21,078	21,078	0
Other Collections	0	60,299	0	60,299	0
Total Liabilities	$ 531	$ 60,404	$ 21,078	$ 82,013	$ 0
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 229,327	$ 0	$ 0	$ 229,327	$ 795,954
Deferred Delinquent Property Taxes	5,759	0	0	5,759	19,333
Total Deferred Inflows of Resources	$ 235,086	$ 0	$ 0	$ 235,086	$ 815,287

(Continued)

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

	Special Revenue Funds				Capital Projects Funds
	Industrial / Economic Development	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
FUND BALANCES					
Nonspendable:					
Prepaid Items	$ 0	$ 0	$ 0	$ 0	$ 0
Restricted:					
Restricted for Public Safety	0	167,019	0	167,019	0
Restricted for Other Operations	45,816	0	0	45,816	0
Restricted for Capital Projects	0	0	0	0	205,673
Committed:					
Committed for Capital Projects	0	0	0	0	1,060,695
Committed for OPEB	3,596	0	0	3,596	0
Committed for Other Purposes	1,467,676	0	0	1,467,676	0
Total Fund Balances	$ 1,517,088	$ 167,019	$ 0	$ 1,684,107	$ 1,266,368
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,752,705	$ 227,423	$ 21,078	$ 2,001,206	$ 2,081,655

(Continued)

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 0	$ 0	$ 5,732
Equity in Pooled Cash and Investments	3,045,950	4,310,317	6,054,763
Accounts Receivable	0	0	15,346
Due from Other Governments	40,863	40,863	40,863
Property Taxes Receivable	0	857,404	1,104,835
Allowance for Uncollectible Property Taxes	0	(40,116)	(51,865)
Prepaid Items	931	931	931
Total Assets	$ 3,087,744	$ 5,169,399	$ 7,170,605
LIABILITIES			
Payroll Deductions Payable	$ 0	$ 0	$ 636
Due to Other Funds	0	0	21,078
Other Collections	0	0	60,299
Total Liabilities	$ 0	$ 0	$ 82,013
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 0	$ 795,954	$ 1,025,281
Deferred Delinquent Property Taxes	0	19,333	25,092
Total Deferred Inflows of Resources	$ 0	$ 815,287	$ 1,050,373

(Continued)

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
FUND BALANCES			
Nonspendable:			
Prepaid Items	$ 931	$ 931	$ 931
Restricted:			
Restricted for Public Safety	0	0	167,019
Restricted for Other Operations	0	0	45,816
Restricted for Capital Projects	2,342,179	2,547,852	2,547,852
Committed:			
Committed for Capital Projects	744,634	1,805,329	1,805,329
Committed for OPEB	0	0	3,596
Committed for Other Purposes	0	0	1,467,676
Total Fund Balances	$ 3,087,744	$ 4,354,112	$ 6,038,219
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,087,744	$ 5,169,399	$ 7,170,605

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, 2023

	Special Revenue Funds				Capital Projects Funds
	Industrial / Economic Development	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
Revenues					
Local Taxes	$ 320,331	$ 0	$ 0	$ 320,331	$ 983,349
Fines, Forfeitures, and Penalties	0	96,923	0	96,923	0
Charges for Current Services	1,455	0	29,102	30,557	0
Other Local Revenues	92,700	3,000	0	95,700	0
State of Tennessee	0	0	0	0	75,000
Federal Government	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0
Total Revenues	$ 414,486	$ 99,923	$ 29,102	$ 543,511	$ 1,058,349
Expenditures					
Current:					
General Government	$ 83,988	$ 0	$ 0	$ 83,988	$ 0
Finance	0	0	304	304	0
Administration of Justice	0	0	28,798	28,798	0
Public Safety	0	76,628	0	76,628	0
Other Operations	169,846	0	0	169,846	0
Capital Projects	0	0	0	0	1,241,862
Total Expenditures	$ 253,834	$ 76,628	$ 29,102	$ 359,564	$ 1,241,862
Excess (Deficiency) of Revenues Over Expenditures	$ 160,652	$ 23,295	$ 0	$ 183,947	$ (183,513)

(Continued)

Exhibit F-2

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

	Special Revenue Funds				Capital Projects Funds
	Industrial / Economic Development	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
Other Financing Sources (Uses)					
Transfers In	$ 0	$ 0	$ 0	$ 0	$ 525,000
Total Other Financing Sources (Uses)	$ 0	$ 0	$ 0	$ 0	$ 525,000
Net Change in Fund Balances	$ 160,652	$ 23,295	$ 0	$ 183,947	$ 341,487
Fund Balance, July 1, 2022	1,356,436	143,724	0	1,500,160	924,881
Fund Balance, June 30, 2023	$ 1,517,088	$ 167,019	$ 0	$ 1,684,107	$ 1,266,368

(Continued)

Exhibit F-2

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
Revenues			
Local Taxes	$ 0	$ 983,349	$ 1,303,680
Fines, Forfeitures, and Penalties	0	0	96,923
Charges for Current Services	0	0	30,557
Other Local Revenues	152,129	152,129	247,829
State of Tennessee	1,526	76,526	76,526
Federal Government	315,121	315,121	315,121
Other Governments and Citizens Groups	46,667	46,667	46,667
Total Revenues	$ 515,443	$ 1,573,792	$ 2,117,303
Expenditures			
Current:			
General Government	$ 0	$ 0	$ 83,988
Finance	0	0	304
Administration of Justice	0	0	28,798
Public Safety	0	0	76,628
Other Operations	0	0	169,846
Capital Projects	1,747,880	2,989,742	2,989,742
Total Expenditures	$ 1,747,880	$ 2,989,742	$ 3,349,306
Excess (Deficiency) of Revenues Over Expenditures	$ (1,232,437)	$ (1,415,950)	$ (1,232,003)

(Continued)

Exhibit F-2

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
Other Financing Sources (Uses)			
Transfers In	$ 0	$ 525,000	$ 525,000
Total Other Financing Sources (Uses)	$ 0	$ 525,000	$ 525,000
Net Change in Fund Balances	$ (1,232,437)	$ (890,950)	$ (707,003)
Fund Balance, July 1, 2022	4,320,181	5,245,062	6,745,222
Fund Balance, June 30, 2023	$ 3,087,744	$ 4,354,112	$ 6,038,219

Exhibit F-3

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 320,331	$ 0	$ 0	$ 320,331	$ 315,405	$ 315,405	$ 4,926
Charges for Current Services	1,455	0	0	1,455	600	600	855
Other Local Revenues	92,700	0	0	92,700	88,200	88,200	4,500
Total Revenues	$ 414,486	$ 0	$ 0	$ 414,486	$ 404,205	$ 404,205	$ 10,281
Expenditures							
General Government							
Development	$ 62,848	$ 0	$ 0	$ 62,848	$ 66,393	$ 66,393	$ 3,545
Planning	21,140	(750)	750	21,140	37,603	37,603	16,463
Other Operations							
Tourism	48,000	0	0	48,000	48,000	48,000	0
Industrial Development	121,846	(4,067)	5,300	123,079	1,056,919	1,056,919	933,840
Total Expenditures	$ 253,834	$ (4,817)	$ 6,050	$ 255,067	$ 1,208,915	$ 1,208,915	$ 953,848
Excess (Deficiency) of Revenues Over Expenditures	$ 160,652	$ 4,817	$ (6,050)	$ 159,419	$ (804,710)	$ (804,710)	$ 964,129
Net Change in Fund Balance	$ 160,652	$ 4,817	$ (6,050)	$ 159,419	$ (804,710)	$ (804,710)	$ 964,129
Fund Balance, July 1, 2022	1,356,436	(4,817)	0	1,351,619	1,296,052	1,296,052	55,567
Fund Balance, June 30, 2023	$ 1,517,088	$ 0	$ (6,050)	$ 1,511,038	$ 491,342	$ 491,342	$ 1,019,696

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Fines, Forfeitures, and Penalties	$ 96,923	$ 0	$ 0	$ 96,923	$ 36,025	$ 81,320	$ 15,603
Other Local Revenues	3,000	0	0	3,000	100	3,100	(100)
Total Revenues	$ 99,923	$ 0	$ 0	$ 99,923	$ 36,125	$ 84,420	$ 15,503
Expenditures							
Public Safety							
Drug Enforcement	$ 76,628	$ (379)	$ 600	$ 76,849	$ 36,125	$ 84,420	$ 7,571
Total Expenditures	$ 76,628	$ (379)	$ 600	$ 76,849	$ 36,125	$ 84,420	$ 7,571
Excess (Deficiency) of Revenues Over Expenditures	$ 23,295	$ 379	$ (600)	$ 23,074	$ 0	$ 0	$ 23,074
Net Change in Fund Balance	$ 23,295	$ 379	$ (600)	$ 23,074	$ 0	$ 0	$ 23,074
Fund Balance, July 1, 2022	143,724	(379)	0	143,345	124,663	124,663	18,682
Fund Balance, June 30, 2023	$ 167,019	$ 0	$ (600)	$ 166,419	$ 124,663	$ 124,663	$ 41,756

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 983,349	$ 0	$ 0	$ 983,349	$ 963,783	$ 963,783	$ 19,566
State of Tennessee	75,000	0	0	75,000	35,436	35,436	39,564
Total Revenues	$ 1,058,349	$ 0	$ 0	$ 1,058,349	$ 999,219	$ 999,219	$ 59,130
Expenditures							
Capital Projects							
General Administration Projects	$ 136,277	$ (42,994)	$ 47,195	$ 140,478	$ 152,000	$ 152,000	$ 11,522
Public Safety Projects	149,700	0	4,000	153,700	160,000	160,000	6,300
Public Health and Welfare Projects	169,326	(7,535)	213,208	374,999	0	375,000	1
Social, Cultural, and Recreation Projects	330,965	(145,000)	2,418	188,383	185,527	335,527	147,144
Public Utility Projects	0	(10,900)	10,900	0	33,000	33,000	33,000
Other General Government Projects	89,652	0	0	89,652	120,000	120,000	30,348
Highway and Street Capital Projects	365,942	(50,000)	184,058	500,000	540,005	540,005	40,005
Total Expenditures	$ 1,241,862	$ (256,429)	$ 461,779	$ 1,447,212	$ 1,190,532	$ 1,715,532	$ 268,320
Excess (Deficiency) of Revenues Over Expenditures	$ (183,513)	$ 256,429	$ (461,779)	$ (388,863)	$ (191,313)	$ (716,313)	$ 327,450
Other Financing Sources (Uses)							
Transfers In	$ 525,000	$ 0	$ 0	$ 525,000	$ 0	$ 525,000	$ 0
Total Other Financing Sources	$ 525,000	$ 0	$ 0	$ 525,000	$ 0	$ 525,000	$ 0
Net Change in Fund Balance	$ 341,487	$ 256,429	$ (461,779)	$ 136,137	$ (191,313)	$ (191,313)	$ 327,450
Fund Balance, July 1, 2022	924,881	(256,429)	0	668,452	651,162	651,162	17,290
Fund Balance, June 30, 2023	$ 1,266,368	$ 0	$ (461,779)	$ 804,589	$ 459,849	$ 459,849	$ 344,740

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 3,788,464	$ 2,613,550	$ 3,613,550	$ 174,914
Other Local Revenues	568,153	183,750	183,750	384,403
State of Tennessee	58,069	62,500	62,500	(4,431)
Other Governments and Citizens Groups	2,162,154	2,037,534	2,162,154	0
Total Revenues	$ 6,576,840	$ 4,897,334	$ 6,021,954	$ 554,886
Expenditures				
Principal on Debt				
General Government	$ 1,901,103	$ 901,103	$ 1,901,103	$ 0
Education	2,983,317	2,868,897	2,983,317	0
Interest on Debt				
General Government	431,092	442,117	442,117	11,025
Education	667,052	656,852	667,052	0
Other Debt Service				
General Government	57,715	70,932	70,932	13,217
Total Expenditures	$ 6,040,279	$ 4,939,901	$ 6,064,521	$ 24,242
Excess (Deficiency) of Revenues Over Expenditures	$ 536,561	$ (42,567)	$ (42,567)	$ 579,128
Other Financing Sources (Uses)				
Transfers Out	$ (525,000)	$ 0	$ (525,000)	$ 0
Total Other Financing Sources	$ (525,000)	$ 0	$ (525,000)	$ 0
Net Change in Fund Balance	$ 11,561	$ (42,567)	$ (567,567)	$ 579,128
Fund Balance, July 1, 2022	4,982,963	4,128,779	4,128,779	854,184
Fund Balance, June 30, 2023	$ 4,994,524	$ 4,086,212	$ 3,561,212	$ 1,433,312

Custodial Funds

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

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

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

Exhibit H-1

Campbell County, Tennessee
Combining Statement of Net Position
Custodial Funds
June 30, 2023

	Custodial Funds		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
ASSETS			
Cash	$ 0	$ 4,378,855	$ 4,378,855
Due from Other Governments	959,973	0	959,973
Total Assets	$ 959,973	$ 4,378,855	$ 5,338,828
LIABILITIES			
Due to Other Taxing Units	$ 959,973	$ 0	$ 959,973
Total Liabilities	$ 959,973	$ 0	$ 959,973
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 4,378,855	$ 4,378,855
Total Net Position	$ 0	$ 4,378,855	$ 4,378,855

Exhibit H-2

Campbell County, Tennessee
Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended June 30, 2023

	Custodial Funds		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
Additions			
Sales Tax Collections for Other Governments	$ 5,400,965	$ 0	$ 5,400,965
Fines/Fees and Other Collections	0	12,378,830	12,378,830
Total Additions	$ 5,400,965	$ 12,378,830	$ 17,779,795
Deductions			
Payment of Sales Tax Collections for Other Governments	$ 5,400,965	$ 0	$ 5,400,965
Payments to State	0	5,050,691	5,050,691
Payments to Cities	0	153,933	153,933
Payments to Individuals and Others	0	7,291,740	7,291,740
Total Deductions	$ 5,400,965	$ 12,496,364	$ 17,897,329
Change in Net Position	$ 0	$ (117,534)	$ (117,534)
Net Position July 1, 2022	0	4,496,389	4,496,389
Net Position June 30, 2023	$ 0	$ 4,378,855	$ 4,378,855

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 three 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.

Internal School Fund – The Internal School Fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities.

Exhibit I-1

Campbell County, Tennessee
Statement of Activities
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 27,361,956	$ 0	$ 6,316,536	$ 0	$ (21,045,420)
Support Services	26,396,789	0	4,974,550	1,573,853	(19,848,386)
Operation of Non-instructional Services	8,111,754	210,616	8,599,382	0	698,244
Total Governmental Activities	$ 61,870,499	$ 210,616	$ 19,890,468	$ 1,573,853	$ (40,195,562)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 4,789,048
Local Option Sales Taxes					5,849,073
Other Local Taxes					56,546
Grants and Contributions Not Restricted to Specific Programs					34,799,301
Unrestricted Investment Income					96
Miscellaneous					42,609
Total General Revenues					$ 45,536,673
Change in Net Position					$ 5,341,111
Net Position, July 1, 2022					62,693,817
Net Position, June 30, 2023					$ 68,034,928

Campbell County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Campbell County School Department
June 30, 2023

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds
ASSETS					
Cash	$ 0	$ 0	$ 4,953	$ 1,277,189	$ 1,282,142
Equity in Pooled Cash and Investments	10,699,723	1,321,050	3,359,118	0	15,379,891
Accounts Receivable	3,444	0	80	0	3,524
Due from Other Governments	2,535,379	805,812	585,762	0	3,926,953
Property Taxes Receivable	4,207,576	0	0	0	4,207,576
Allowance for Uncollectible Property Taxes	(221,411)	0	0	0	(221,411)
Restricted Assets	536,856	0	0	0	536,856
Total Assets	$ 17,761,567	$ 2,126,862	$ 3,949,913	$ 1,277,189	$ 25,115,531
LIABILITIES					
Accounts Payable	$ 8,948	$ 4,238	$ 477	$ 0	$ 13,663
Accrued Payroll	276,454	0	0	0	276,454
Payroll Deductions Payable	472,035	76,226	40,941	0	589,202
Other Withholding Taxes	3,510	304	0	0	3,814
Due to Primary Government	64,791	0	0	0	64,791
Total Liabilities	$ 825,738	$ 80,768	$ 41,418	$ 0	$ 947,924
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 3,853,057	$ 0	$ 0	$ 0	$ 3,853,057
Deferred Delinquent Property Taxes	120,625	0	0	0	120,625
Other Deferred/Unavailable Revenue	946,685	0	0	0	946,685
Total Deferred Inflows of Resources	$ 4,920,367	$ 0	$ 0	$ 0	$ 4,920,367

(Continued)

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

	Major Funds			Nonmajor Fund	
FUND BALANCES	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds
Restricted:					
Restricted for Education	$ 84,086	$ 46,094	$ 2,978,097	$ 1,277,189	$ 4,385,466
Restricted for Hybrid Retirement Stabilization Funds	536,856	0	0	0	536,856
Committed:					
Committed for Education	1,645,666	2,000,000	930,398	0	4,576,064
Committed for Capital Projects	60,590	0	0	0	60,590
Assigned:					
Assigned for Education	2,756,246	0	0	0	2,756,246
Unassigned	6,932,018	0	0	0	6,932,018
Total Fund Balances	$ 12,015,462	$ 2,046,094	$ 3,908,495	$ 1,277,189	$ 19,247,240
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,761,567	$ 2,126,862	$ 3,949,913	$ 1,277,189	$ 25,115,531

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, 2023

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)		$ 19,247,240
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 1,284,425	
Add: buildings and improvements net of accumulated depreciation	41,027,566	
Add: other capital assets net of accumulated depreciation	1,793,992	44,105,983
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: OPEB liability	$ (8,763,176)	
Less: termination benefits payable	(273,338)	
Less: compensated absences payable	(130,916)	(9,167,430)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,067,310
(4) Amounts reflected as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.		
Add: deferred outflows of resources related to pensions	$ 7,883,837	
Less: deferred inflows of resources related to pensions	(1,235,089)	
Add: deferred outflows of resources related to OPEB	2,471,625	
Less: deferred inflows of resources related to OPEB	(2,642,010)	6,478,363
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	$ 359,992	
Add: net pension asset - teacher retirement plan	125,096	
Add: net pension asset - teacher legacy pension plan	5,818,374	6,303,462
Net position of governmental activities (Exhibit A)		$ 68,034,928

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, 2023

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds
Revenues					
Local Taxes	$ 10,677,258	$ 0	$ 0	$ 0	$ 10,677,258
Licenses and Permits	1,715	0	0	0	1,715
Charges for Current Services	0	0	210,616	0	210,616
Other Local Revenues	139,499	0	14,130	1,859,024	2,012,653
State of Tennessee	34,042,519	0	29,970	0	34,072,489
Federal Government	360,677	14,494,556	5,028,493	0	19,883,726
Total Revenues	$ 45,221,668	$ 14,494,556	$ 5,283,209	$ 1,859,024	$ 66,858,457
Expenditures					
Current:					
Instruction	$ 21,832,256	$ 6,619,444	$ 0	$ 0	$ 28,451,700
Support Services	16,648,969	5,672,538	0	0	22,321,507
Operation of Non-Instructional Services	1,461,782	647,178	4,171,528	1,866,015	8,146,503
Capital Outlay	477,413	1,554,387	0	0	2,031,800
Debt Service:					
Other Debt Service	2,162,154	0	0	0	2,162,154
Total Expenditures	$ 42,582,574	$ 14,493,547	$ 4,171,528	$ 1,866,015	$ 63,113,664
Excess (Deficiency) of Revenues Over Expenditures	$ 2,639,094	$ 1,009	$ 1,111,681	$ (6,991)	$ 3,744,793
Other Financing Sources (Uses)					
Insurance Recovery	$ 46,446	$ 0	$ 0	$ 0	$ 46,446
Transfers In	1,008	0	29,995	0	31,003
Transfers Out	(29,995)	(1,008)	0	0	(31,003)
Total Other Financing Sources (Uses)	$ 17,459	$ (1,008)	$ 29,995	$ 0	$ 46,446
Net Change in Fund Balances	$ 2,656,553	$ 1	$ 1,141,676	$ (6,991)	$ 3,791,239
Fund Balance, July 1, 2022	9,358,909	2,046,093	2,766,819	1,284,180	15,456,001
Fund Balance, June 30, 2023	$ 12,015,462	$ 2,046,094	$ 3,908,495	$ 1,277,189	$ 19,247,240

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, 2023

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)		$ 3,791,239
(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	$ 2,222,077	
Less: current-year depreciation expense	(2,833,621)	(611,544)
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2023	$ 1,067,310	
Less: deferred delinquent property taxes and other deferred June 30, 2022	(654,197)	413,113
(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.		
Change in compensated absences payable	$ (24,962)	
Change in termination benefits payable	212,608	
Change in OPEB liability	1,246,292	
Change in net pension asset/liability	(17,610,165)	
Change in deferred outflows related to pensions	(972,943)	
Change in deferred inflows related to pensions	19,859,617	
Change in deferred outflows related to OPEB	(289,380)	
Change in deferred inflows related to OPEB	(672,764)	1,748,303
Change in net position of governmental activities (Exhibit B)		$ 5,341,111

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 10,677,258	$ 0	$ 0	$ 10,677,258	$ 10,549,297	$ 10,549,297	$ 127,961
Licenses and Permits	1,715	0	0	1,715	1,435	1,435	280
Other Local Revenues	139,499	0	0	139,499	105,516	103,542	35,957
State of Tennessee	34,042,519	0	0	34,042,519	33,122,391	34,379,513	(336,994)
Federal Government	360,677	0	0	360,677	363,863	363,863	(3,186)
Total Revenues	$ 45,221,668	$ 0	$ 0	$ 45,221,668	$ 44,142,502	$ 45,397,650	$ (175,982)
Expenditures							
Instruction							
Regular Instruction Program	$ 17,259,949	$ (156,333)	$ 1,135	$ 17,104,751	$ 17,812,067	$ 17,782,485	$ 677,734
Alternative Instruction Program	143,779	0	0	143,779	144,514	144,514	735
Special Education Program	2,246,721	(408)	40	2,246,353	2,493,641	2,373,641	127,288
Career and Technical Education Program	1,533,419	(1,758)	3,560	1,535,221	1,627,364	1,746,288	211,067
Student Body Education Program	648,388	0	0	648,388	648,524	659,125	10,737
Support Services							
Attendance	135,957	0	0	135,957	154,935	145,823	9,866
Health Services	664,488	(3,000)	2,087	663,575	727,441	732,983	69,408
Other Student Support	1,957,296	(24,050)	25,969	1,959,215	2,138,364	2,130,498	171,283
Regular Instruction Program	1,287,338	(2,170)	1,260	1,286,428	1,378,268	1,374,268	87,840
Alternative Instruction Program	42,081	0	0	42,081	104,245	90,121	48,040
Special Education Program	577,214	(1,014)	0	576,200	619,928	619,928	43,728
Career and Technical Education Program	118,985	(842)	212	118,355	128,168	128,168	9,813
Technology	536,874	(32,552)	45,124	549,446	564,522	569,358	19,912
Other Programs	251,264	0	0	251,264	0	251,264	0
Board of Education	1,279,004	(91,167)	93,383	1,281,220	1,433,466	1,437,646	156,426
Director of Schools	244,255	(850)	4,797	248,202	299,964	290,972	42,770
Office of the Principal	3,156,138	0	0	3,156,138	3,196,746	3,229,099	72,961
Fiscal Services	120,067	0	0	120,067	120,067	120,067	0
Operation of Plant	3,483,317	(10,213)	270	3,473,374	3,702,598	3,697,418	224,044

(Continued)

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 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Maintenance of Plant	$ 743,803	$ (51,187)	$ 110,821	$ 803,437	$ 816,277	$ 832,554	$ 29,117
Transportation	1,819,748	(5,562)	6,894	1,821,080	1,820,293	1,923,029	101,949
Central and Other	231,140	0	0	231,140	341,110	329,777	98,637
Operation of Non-Instructional Services							
Community Services	103,864	(21)	47	103,890	105,401	105,401	1,511
Early Childhood Education	1,357,918	0	0	1,357,918	1,208,088	1,407,536	49,618
Capital Outlay							
Regular Capital Outlay	477,413	(65,462)	740,412	1,152,363	423,950	3,789,691	2,637,328
Principal on Debt							
Education	0	0	0	0	114,420	0	0
Interest on Debt							
Education	0	0	0	0	10,200	0	0
Other Debt Service							
Education	2,162,154	0	0	2,162,154	2,037,534	2,162,154	0
Total Expenditures	$ 42,582,574	$ (446,589)	$ 1,036,011	$ 43,171,996	$ 44,172,095	$ 48,073,808	$ 4,901,812
Excess (Deficiency) of Revenues Over Expenditures	$ 2,639,094	$ 446,589	$ (1,036,011)	$ 2,049,672	$ (29,593)	$ (2,676,158)	$ 4,725,830
Other Financing Sources (Uses)							
Insurance Recovery	$ 46,446	$ 0	$ 0	$ 46,446	$ 0	$ 54,855	$ (8,409)
Transfers In	1,008	0	0	1,008	0	1,008	0
Transfers Out	(29,995)	0	0	(29,995)	(29,995)	(29,995)	0
Total Other Financing Sources	$ 17,459	$ 0	$ 0	$ 17,459	$ (29,995)	$ 25,868	$ (8,409)
Net Change in Fund Balance	$ 2,656,553	$ 446,589	$ (1,036,011)	$ 2,067,131	$ (59,588)	$ (2,650,290)	$ 4,717,421
Fund Balance, July 1, 2022	9,358,909	(446,589)	0	8,912,320	6,779,926	6,779,926	2,132,394
Fund Balance, June 30, 2023	$ 12,015,462	$ 0	$ (1,036,011)	$ 10,979,451	$ 6,720,338	$ 4,129,636	$ 6,849,815

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 14,494,556	$ 15,154,526	$ 20,028,460	$ (5,533,904)
Total Revenues	$ 14,494,556	$ 15,154,526	$ 20,028,460	$ (5,533,904)
Expenditures				
Instruction				
Regular Instruction Program	$ 5,329,947	$ 6,257,489	$ 6,539,036	$ 1,209,089
Special Education Program	1,196,857	1,313,886	1,420,247	223,390
Career and Technical Education Program	92,640	80,906	138,744	46,104
Support Services				
Health Services	26,831	52,348	51,519	24,688
Other Student Support	201,337	338,266	351,383	150,046
Regular Instruction Program	2,243,268	2,840,767	2,620,402	377,134
Special Education Program	358,389	375,932	462,200	103,811
Career and Technical Education Program	3,949	6,200	6,700	2,751
Technology	2,359,721	295,599	2,966,296	606,575
Office of the Principal	188,544	283,178	190,440	1,896
Operation of Plant	17,019	86,621	48,644	31,625
Transportation	273,480	200,951	333,521	60,041
Operation of Non-Instructional Services				
Community Services	647,178	725,162	666,737	19,559
Capital Outlay				
Regular Capital Outlay	1,554,387	2,297,221	4,231,584	2,677,197
Total Expenditures	$ 14,493,547	$ 15,154,526	$ 20,027,453	$ 5,533,906
Excess (Deficiency) of Revenues Over Expenditures	$ 1,009	$ 0	$ 1,007	$ 2
Other Financing Sources (Uses)				
Transfers Out	$ (1,008)	$ 0	$ (1,008)	$ 0
Total Other Financing Sources	$ (1,008)	$ 0	$ (1,008)	$ 0
Net Change in Fund Balance	$ 1	$ 0	$ (1)	$ 2
Fund Balance, July 1, 2022	2,046,093	2,045,789	2,045,789	304
Fund Balance, June 30, 2023	$ 2,046,094	$ 2,045,789	$ 2,045,788	$ 306

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Charges for Current Services	$ 210,616	$ 0	$ 0	$ 210,616	$ 156,115	$ 156,115	$ 54,501
Other Local Revenues	14,130	0	0	14,130	170	11,170	2,960
State of Tennessee	29,970	0	0	29,970	44,366	44,366	(14,396)
Federal Government	5,028,493	0	0	5,028,493	4,153,208	4,373,994	654,499
Total Revenues	$ 5,283,209	$ 0	$ 0	$ 5,283,209	$ 4,353,859	$ 4,585,645	$ 697,564
Expenditures							
Operation of Non-Instructional Services							
Food Service	$ 4,171,528	$ (89,432)	$ 9,422	$ 4,091,518	$ 4,902,795	$ 5,134,581	$ 1,043,063
Total Expenditures	$ 4,171,528	$ (89,432)	$ 9,422	$ 4,091,518	$ 4,902,795	$ 5,134,581	$ 1,043,063
Excess (Deficiency) of Revenues Over Expenditures	$ 1,111,681	$ 89,432	$ (9,422)	$ 1,191,691	$ (548,936)	$ (548,936)	$ 1,740,627
Other Financing Sources (Uses)							
Transfers In	$ 29,995	$ 0	$ 0	$ 29,995	$ 29,995	$ 29,995	$ 0
Total Other Financing Sources	$ 29,995	$ 0	$ 0	$ 29,995	$ 29,995	$ 29,995	$ 0
Net Change in Fund Balance	$ 1,141,676	$ 89,432	$ (9,422)	$ 1,221,686	$ (518,941)	$ (518,941)	$ 1,740,627
Fund Balance, July 1, 2022	2,766,819	(89,432)	0	2,677,387	2,297,170	2,297,170	380,217
Fund Balance, June 30, 2023	$ 3,908,495	$ 0	$ (9,422)	$ 3,899,073	$ 1,778,229	$ 1,778,229	$ 2,120,844

Miscellaneous Schedules

Exhibit J-1

Campbell County, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds
For the Year Ended June 30, 2023

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-22	Matured During Period	Outstanding 6-30-23
NOTES PAYABLE							
Payable through General Debt Service Fund							
Road Paving, Building Improvements, and Site Development	$ 3,000,000	1.47 %	11-15-21	11-15-23 (1)	$ 2,000,000	$ 1,500,000	$ 500,000
Total Notes Payable					$ 2,000,000	$ 1,500,000	$ 500,000
BONDS PAYABLE							
Payable through General Debt Service Fund							
General Obligation Bonds, Refunding Series 2017	9,055,000	2.125 to 3	5-19-17	6-1-26	$ 1,950,000	$ 125,000	$ 1,825,000
General Obligation Bonds, Refunding Series 2018	7,925,000	3	5-24-18	6-1-25	7,225,000	2,375,000	4,850,000
General Obligation Bonds, Refunding Series 2020	18,260,000	2 to 5	6-5-20	6-1-31	17,470,000	460,000	17,010,000
General Obligation Bonds, Series 2020	3,515,000	3 to 5	6-5-20	6-1-30	2,940,000	310,000	2,630,000
Total Bonds Payable					$ 29,585,000	$ 3,270,000	$ 26,315,000
OTHER LOANS PAYABLE							
Payable through General Debt Service Fund							
Energy Efficient Incentive School Loan	1,408,708	1	8-20-18	6-1-31	$ 1,072,240	$ 114,420	$ 957,820
Total Other Loans Payable					$ 1,072,240	$ 114,420	$ 957,820

(1) Campbell County made additional current year payments to reduce the final maturity previously reported as 5-15-26.

Exhibit J-2

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

Year Ending June 30	Notes Principal	Notes Interest	Notes Total
2024	$ 500,000	$ 5,511	$ 505,511
Total	$ 500,000	$ 5,511	$ 505,511

Year Ending June 30	Bonds Principal	Bonds Interest	Bonds Total
2024	$ 3,365,000	$ 948,131	$ 4,313,131
2025	3,445,000	833,631	4,278,631
2026	3,460,000	716,631	4,176,631
2027	3,470,000	584,600	4,054,600
2028	3,185,000	411,100	3,596,100
2029	3,180,000	251,850	3,431,850
2030	3,225,000	156,450	3,381,450
2031	2,985,000	59,700	3,044,700
Total	$ 26,315,000	$ 3,962,093	$ 30,277,093

Year Ending June 30	Other Loans Principal	Other Loans Interest	Other Loans Total
2024	$ 115,572	$ 9,048	$ 124,620
2025	116,736	7,884	124,620
2026	117,900	6,720	124,620
2027	119,088	5,532	124,620
2028	120,288	4,332	124,620
2029	121,500	3,120	124,620
2030	122,712	1,908	124,620
2031	124,024	663	124,687
Total	$ 957,820	$ 39,207	$ 997,027

Campbell County, Tennessee
Schedule of Leases Receivable
Primary Government
June 30, 2023

Description	Debtor	Original Amount of Lease	Date of Issue	Date of Maturity	Interest Rate	Balance 7-1-22	Additions	Deductions	Balance 6-30-23
PRIMARY GOVERNMENT									
General Debt Service Fund									
District Attorney Office Space	State of Tennessee	$ 445,557	9-1-22	8-31-30	3.5 %	$ 0	$ 445,557	$ 41,994	$ 403,563
Total Leases Receivable						$ 0	$ 445,557	$ 41,994	$ 403,563

Campbell County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Campbell County School Department
For the Year Ended June 30, 2023

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
Solid Waste/Sanitation	General	Indirect costs	$ 38,000
General Debt Service	General Capital Projects	Internal capital outlay note	525,000
Total Transfers Primary Government			$ 563,000
DISCRETELY PRESENTED CAMPBELL COUNTY SCHOOL DEPARTMENT			
General Purpose School	Central Cafeteria	Operational costs	$ 29,995
School Federal Projects	General Purpose School	Indirect costs	1,008
Total Transfers Discretely Presented Campbell County School Department			$ 31,003

Exhibit J-5

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, 2023

Official		Authorization	Bond	Surety
County Mayor - E.L. Morton (7/1/22-8/31/22)		Section 8-24-102, *TCA*	$ 100,000	Western Surety Company
Base salary/Total compensation:	$ 20,418			
County Mayor - Jack Lynch (9/1/22-6/30/23)		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation:	$ 88,338			
Total County Mayor compensation	$ 108,756			
Road Superintendent		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation:	$ 103,575			
Director of Schools		State Board of Education and	100,000	Western Surety Company
Base salary	$ 123,599	County Board of Education		
Chief executive officer training supplement	1,000			
Total compensation	$ 124,599			
Trustee		Section 8-24-102, *TCA*	1,540,600	RLI Insurance Company
Base salary/Total compensation:	$ 94,158			
Assessor of Property		Section 8-24-102, *TCA*	50,000	Western Surety Company
Base salary/Total compensation	$ 95,719			
County Clerk - Alene Baird (7/1/22-8/31/22)		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 17,677			
County Clerk - Todd Nance (9/1/22-6/30/23)		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 76,481			
Total County Clerk compensation	$ 94,158			
Circuit and General Sessions Courts Clerk		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 94,158			
Clerk and Master		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary	$ 94,158			
Special commissioner fees	28,798			
Total compensation	$ 122,956			
Register of Deeds - June Turner (7/1/22-8/31/22)		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 17,677			
Register of Deeds - Brittany Foust (9/1/22-6/30/23)		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 76,481			
Total Register of Deeds compensation	$ 94,158			
Sheriff - Robbie Goins (7/1/22-8/31/22)		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 19,445			
Sheriff - Wayne Barton (9/1/22-6/30/23)		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base Salary/Total Compensation	$ 84,130			
Total Sheriff compensation	$ 103,575			
Director of Finance				
Base salary/Total compensation	$ 107,519	County Commission	100,000	Western Surety Company
Employee Blanket Bonds:				
Employee Fidelity - County Departments			400,000	Local Government Property and Casualty Fund
Employee Fidelity - School Department			400,000	Tennessee Risk Management Trust

Campbell County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2023

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Local Taxes						
County Property Taxes						
Current Property Tax	$ 7,922,451	$ 1,456,957	$ 1,151,934	$ 217,265	$ 0	$ 0
Discount on Property Taxes	(70,761)	(14,810)	(11,709)	(2,208)	0	0
Trustee's Collections - Prior Year	214,213	37,869	31,377	6,354	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	150,371	26,585	22,034	4,443	0	0
Interest and Penalty	94,105	16,710	13,775	2,762	0	0
Payments in-Lieu-of Taxes - T.V.A.	13,388	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	347,600	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	131,710	0	0	10,715	0	0
County Local Option Taxes						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	936,877	0	0	81,000	0	0
Wheel Tax	435,634	600,000	0	0	0	0
Litigation Tax - General	223,065	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	451,380	0	0	0	0	0
Mixed Drink Tax	50,516	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	4,418	0	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	364,481	0	0	0	0	0
Wholesale Beer Tax	146,973	0	0	0	0	0
Coal Severance Tax	0	0	0	0	0	0
Other Statutory Local Taxes	0	0	0	0	0	0
Total Local Taxes	$ 11,416,421	$ 2,123,311	$ 1,207,411	$ 320,331	$ 0	$ 0

(Continued)

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Licenses and Permits						
Licenses						
Marriage Licenses	$ 1,715	$ 0	$ 0	$ 0	$ 0	$ 0
Cable TV Franchise	164,979	0	0	0	0	0
Permits						
Beer Permits	2,280	0	0	0	0	0
Building Permits	3,126	0	0	0	0	0
Total Licenses and Permits	$ 172,100	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 2,185	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	4,687	0	0	0	0	0
Game and Fish Fines	900	0	0	0	0	0
Drug Control Fines	0	0	0	0	10,163	0
Jail Fees	38,056	0	0	0	0	0
Data Entry Fee - Circuit Court	1,300	0	0	0	0	0
Criminal Court						
Fines	174	0	0	0	0	0
DUI Treatment Fines	712	0	0	0	0	0
Courtroom Security Fee	6	0	0	0	0	0
General Sessions Court						
Fines	11,169	0	0	0	0	0
Fines for Littering	48	0	0	0	0	0
Officers Costs	28,556	0	0	0	0	0
Game and Fish Fines	202	0	0	0	0	0
Drug Control Fines	0	0	0	0	12,647	0

(Continued)

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
Jail Fees	$ 29,345	$ 0	$ 0	$ 0	$ 0	$ 0
DUI Treatment Fines	4,618	0	0	0	0	0
Data Entry Fee - General Sessions Court	12,139	0	0	0	0	0
Courtroom Security Fee	6	0	0	0	0	0
Juvenile Court						
Fines	114	0	0	0	0	0
Officers Costs	171	0	0	0	0	0
Chancery Court						
Officers Costs	16,320	0	0	0	0	0
Data Entry Fee - Chancery Court	8,096	0	0	0	0	0
Judicial District Drug Program						
Drug Task Force Forfeitures and Seizures	0	0	0	0	92	0
Courtroom Security Fee	6	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	0	0	74,021	0
Other Fines, Forfeitures, and Penalties	52,398	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 211,208	$ 0	$ 0	$ 0	$ 96,923	$ 0
Charges for Current Services						
General Service Charges						
Other Employee Benefit Charges/Contributions	$ 71,434	$ 0	$ 0	$ 0	$ 0	$ 0
Commercial and Industrial Waste Collection Charge	0	104,851	0	0	0	0
Tipping Fees	0	10,829	0	0	0	0
Solid Waste Disposal Fee	0	211,063	0	0	0	0
Surcharge - Waste Tire Disposal	0	6,568	0	0	0	0

(Continued)

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Charges for Current Services (Cont.)						
General Service Charges (Cont.)						
Patient Charges	$ 0	$ 0	$ 2,785,985	$ 0	$ 0	$ 0
Past Due Collections - Ambulance	0	0	22,013	0	0	0
Other General Service Charges	0	0	0	1,455	0	0
Fees						
Recreation Fees	1,523	0	0	0	0	0
Copy Fees	5,514	0	0	0	0	0
Greenbelt Late Application Fee	500	0	0	0	0	0
Telephone Commissions	45,748	0	0	0	0	0
Vending Machine Collections	939	0	0	0	0	0
Additional Fees - Titling and Registration	35,388	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0
Data Processing Fee - Register	14,242	0	0	0	0	0
Data Processing Fee - Sheriff	2,612	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	4,350	0	0	0	0	0
Total Charges for Current Services	$ 182,250	$ 333,311	$ 2,807,998	$ 1,455	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 1,612	$ 0	$ 0	$ 0	$ 0	$ 131,792
Lease/Rentals/PPP	57,687	0	0	92,700	0	0
Lease/PPP Interest	0	0	0	0	0	0
Sale of Materials and Supplies	77	0	0	0	0	0
Commissary Sales	21,206	0	0	0	0	0
Sale of Diesel	0	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Other Local Revenues (Cont.)						
Recurring Items (Cont.)						
Sale of Gasoline	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sale of Recycled Materials	0	73,918	0	0	0	0
Miscellaneous Refunds	36,200	6,015	28,334	0	0	0
Nonrecurring Items						
Sale of Equipment	19,600	0	0	0	0	0
Sale of Property	0	0	0	0	3,000	0
Damages Recovered from Individuals	100	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	0	0	0	0	0	0
Total Other Local Revenues	$ 136,482	$ 79,933	$ 28,334	$ 92,700	$ 3,000	$ 131,792
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 525,662	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court Clerk	288,527	0	0	0	0	0
Clerk and Master	216,818	0	0	0	0	0
Register	197,484	0	0	0	0	0
Sheriff	14,344	0	0	0	0	0
Trustee	712,691	0	0	0	0	0
Total Fees Received From County Officials	$ 1,955,526	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0
Airport Maintenance Program	15,000	0	0	0	0	0
Aging Programs	17,754	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	Other Special Revenue
State of Tennessee (Cont.)						
Public Safety Grants						
Law Enforcement Training Programs	$ 40,551	$ 0	$ 0	$ 0	$ 0	$ 0
Health and Welfare Grants						
Health Department Programs	380,605	0	0	0	0	0
Public Works Grants						
Bridge Program	0	0	0	0	0	0
State Aid Program	0	0	0	0	0	0
Litter Program	34,630	0	0	0	0	0
Other State Revenues						
Income Tax	1	0	0	0	0	0
Beer Tax	19,200	0	0	0	0	0
Vehicle Certificate of Title Fees	8,196	0	0	0	0	0
Alcoholic Beverage Tax	106,020	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	235,452	0	0	0	0	0
State Revenue Sharing - T.V.A.	1,475,216	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	40,970	0	0	0	0	0
Contracted Prisoner Boarding	1,951,354	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	15,164	0	0	0	0	0
Other State Grants	0	0	0	0	0	0
Other State Revenues	6,059	28,141	0	0	0	0
Total State of Tennessee	$ 4,355,172	$ 28,141	$ 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	Other Special Revenue
Federal Government						
Federal Through State						
Disaster Relief	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Homeland Security Grants	13,500	0	0	0	0	0
Medicaid	0	0	247,630	0	0	0
COVID-19 Grant B	4,014	0	0	0	0	0
COVID-19 Grant E	10,000	0	0	0	0	0
American Rescue Plan Act Grant #1	0	0	0	0	0	0
American Rescue Plan Act Grant #2	0	0	0	0	0	0
American Rescue Plan Act Grant #3	0	0	0	0	0	0
American Rescue Plan Act Grant #4	0	0	0	0	0	0
American Rescue Plan Act Grant #5	0	0	0	0	0	0
Other Federal through State	394,100	0	0	0	0	0
Direct Federal Revenue						
American Rescue Plan Act Grant #7	0	0	0	0	0	7,738,841
Total Federal Government	$ 421,614	$ 0	$ 247,630	$ 0	$ 0	$ 7,738,841
Other Governments and Citizens Groups						
Other Governments						
Prisoner Board	$ 2,000	$ 0	$ 0	$ 0	$ 0	$ 0
Paving and Maintenance	9,931	0	0	0	0	0
Contributions	120,067	0	0	0	0	0
Contracted Services	556,620	0	0	0	0	0
Citizens Groups						
Donations	600	0	0	0	0	0
Other						
Opioid Settlement Funds - Past Remediation	309,101	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 998,319	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 19,849,092	$ 2,564,696	$ 4,291,373	$ 414,486	$ 99,923	$ 7,870,633

(Continued)

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
Local Taxes						
County Property Taxes						
Current Property Tax	$ 0	$ 562,313	$ 1,001,244	$ 729,346	$ 0	$ 13,041,510
Discount on Property Taxes	0	(5,717)	(10,172)	(7,415)	0	(122,792)
Trustee's Collections - Prior Year	0	13,946	33,130	20,083	0	356,972
Circuit Clerk/Clerk and Master Collections - Prior Years	0	9,789	23,190	14,087	0	250,499
Interest and Penalty	0	6,189	14,216	8,799	0	156,556
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	13,388
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	347,600
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	142,425
County Local Option Taxes						
Local Option Sales Tax	0	0	2,478,181	0	0	2,478,181
Hotel/Motel Tax	0	0	75,000	50,000	0	1,142,877
Wheel Tax	0	400,000	0	150,000	0	1,585,634
Litigation Tax - General	0	0	0	0	0	223,065
Litigation Tax - Special Purpose	0	0	2,673	18,449	0	21,122
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	171,002	0	0	171,002
Business Tax	0	0	0	0	0	451,380
Mixed Drink Tax	0	0	0	0	0	50,516
Mineral Severance Tax	0	128,096	0	0	0	128,096
Other County Local Option Taxes	0	0	0	0	0	4,418
Statutory Local Taxes						
Bank Excise Tax	0	0	0	0	0	364,481
Wholesale Beer Tax	0	0	0	0	0	146,973
Coal Severance Tax	0	143	0	0	0	143
Other Statutory Local Taxes	0	14,869	0	0	0	14,869
Total Local Taxes	$ 0	$ 1,129,628	$ 3,788,464	$ 983,349	$ 0	$ 20,968,915

(Continued)

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
Licenses and Permits						
Licenses						
Marriage Licenses	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,715
Cable TV Franchise	0	0	0	0	0	164,979
Permits						
Beer Permits	0	0	0	0	0	2,280
Building Permits	0	0	0	0	0	3,126
Total Licenses and Permits	$ 0	$ 0	$ 0	$ 0	$ 0	$ 172,100
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,185
Officers Costs	0	0	0	0	0	4,687
Game and Fish Fines	0	0	0	0	0	900
Drug Control Fines	0	0	0	0	0	10,163
Jail Fees	0	0	0	0	0	38,056
Data Entry Fee - Circuit Court	0	0	0	0	0	1,300
Criminal Court						
Fines	0	0	0	0	0	174
DUI Treatment Fines	0	0	0	0	0	712
Courtroom Security Fee	0	0	0	0	0	6
General Sessions Court						
Fines	0	0	0	0	0	11,169
Fines for Littering	0	0	0	0	0	48
Officers Costs	0	0	0	0	0	28,556
Game and Fish Fines	0	0	0	0	0	202
Drug Control Fines	0	0	0	0	0	12,647

(Continued)

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
Jail Fees	$ 0	$ 0	$ 0	$ 0	$ 0	$ 29,345
DUI Treatment Fines	0	0	0	0	0	4,618
Data Entry Fee - General Sessions Court	0	0	0	0	0	12,139
Courtroom Security Fee	0	0	0	0	0	6
Juvenile Court						
Fines	0	0	0	0	0	114
Officers Costs	0	0	0	0	0	171
Chancery Court						
Officers Costs	0	0	0	0	0	16,320
Data Entry Fee - Chancery Court	0	0	0	0	0	8,096
Judicial District Drug Program						
Drug Task Force Forfeitures and Seizures	0	0	0	0	0	92
Courtroom Security Fee	0	0	0	0	0	6
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	0	0	0	74,021
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	52,398
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 0	$ 0	$ 0	$ 308,131
Charges for Current Services						
General Service Charges						
Other Employee Benefit Charges/Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 71,434
Commercial and Industrial Waste Collection Charge	0	0	0	0	0	104,851
Tipping Fees	0	0	0	0	0	10,829
Solid Waste Disposal Fee	0	0	0	0	0	211,063
Surcharge - Waste Tire Disposal	0	0	0	0	0	6,568

(Continued)

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
Charges for Current Services (Cont.)						
General Service Charges (Cont.)						
Patient Charges	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,785,985
Past Due Collections - Ambulance	0	0	0	0	0	22,013
Other General Service Charges	0	225	0	0	0	1,680
Fees						
Recreation Fees	0	0	0	0	0	1,523
Copy Fees	0	0	0	0	0	5,514
Greenbelt Late Application Fee	0	0	0	0	0	500
Telephone Commissions	0	0	0	0	0	45,748
Vending Machine Collections	0	0	0	0	0	939
Additional Fees - Titling and Registration	0	0	0	0	0	35,388
Constitutional Officers' Fees and Commissions	304	0	0	0	0	304
Special Commissioner Fees/Special Master Fees	28,798	0	0	0	0	28,798
Data Processing Fee - Register	0	0	0	0	0	14,242
Data Processing Fee - Sheriff	0	0	0	0	0	2,612
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	4,350
Total Charges for Current Services	$ 29,102	$ 225	$ 0	$ 0	$ 0	$ 3,354,341
Other Local Revenues						
Recurring Items						
Investment Income	$ 0	$ 0	$ 504,403	$ 0	$ 112,500	$ 750,307
Lease/Rentals/PPP	0	0	52,619	0	38,340	241,346
Lease/PPP Interest	0	0	11,131	0	0	11,131
Sale of Materials and Supplies	0	3,044	0	0	0	3,121
Commissary Sales	0	0	0	0	0	21,206
Sale of Diesel	0	221,200	0	0	0	221,200

(Continued)

Exhibit J-6

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
Other Local Revenues (Cont.)						
Recurring Items (Cont.)						
Sale of Gasoline	$ 0	$ 247,532	$ 0	$ 0	$ 0	$ 247,532
Sale of Recycled Materials	0	0	0	0	0	73,918
Miscellaneous Refunds	0	5,163	0	0	0	75,712
Nonrecurring Items						
Sale of Equipment	0	29,200	0	0	0	48,800
Sale of Property	0	0	0	0	0	3,000
Damages Recovered from Individuals	0	0	0	0	0	100
Other Local Revenues						
Other Local Revenues	0	0	0	0	1,289	1,289
Total Other Local Revenues	$ 0	$ 506,139	$ 568,153	$ 0	$ 152,129	$ 1,698,662
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0	$ 525,662
Circuit Court Clerk	0	0	0	0	0	288,527
Clerk and Master	0	0	0	0	0	216,818
Register	0	0	0	0	0	197,484
Sheriff	0	0	0	0	0	14,344
Trustee	0	0	0	0	0	712,691
Total Fees Received From County Officials	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,955,526
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,000
Airport Maintenance Program	0	0	0	0	0	15,000
Aging Programs	0	0	0	0	0	17,754

(Continued)

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
State of Tennessee (Cont.)						
Public Safety Grants						
Law Enforcement Training Programs	$ 0	$ 0	$ 0	$ 0	$ 0	$ 40,551
Health and Welfare Grants						
Health Department Programs	0	0	0	0	0	380,605
Public Works Grants						
Bridge Program	0	489	0	0	0	489
State Aid Program	0	151,891	0	0	0	151,891
Litter Program	0	0	0	0	0	34,630
Other State Revenues						
Income Tax	0	0	0	0	0	1
Beer Tax	0	0	0	0	0	19,200
Vehicle Certificate of Title Fees	0	0	0	0	0	8,196
Alcoholic Beverage Tax	0	0	0	0	0	106,020
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0	235,452
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,475,216
State Revenue Sharing - Telecommunications	0	0	58,069	0	0	58,069
State Shared Sports Gaming Privilege Tax	0	0	0	0	0	40,970
Contracted Prisoner Boarding	0	0	0	0	0	1,951,354
Gasoline and Motor Fuel Tax	0	2,670,390	0	0	0	2,670,390
Petroleum Special Tax	0	26,021	0	0	0	26,021
Registrar's Salary Supplement	0	0	0	0	0	15,164
Other State Grants	0	27,468	0	75,000	1,526	103,994
Other State Revenues	0	0	0	0	0	34,200
Total State of Tennessee	$ 0	$ 2,876,259	$ 58,069	$ 75,000	$ 1,526	$ 7,394,167

(Continued)

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
Federal Government						
Federal Through State						
Disaster Relief	$ 0	$ 169,056	$ 0	$ 0	$ 0	$ 169,056
Homeland Security Grants	0	0	0	0	0	13,500
Medicaid	0	0	0	0	0	247,630
COVID-19 Grant B	0	0	0	0	0	4,014
COVID-19 Grant E	0	0	0	0	0	10,000
American Rescue Plan Act Grant #1	0	0	0	0	2,387	2,387
American Rescue Plan Act Grant #2	0	0	0	0	1,774	1,774
American Rescue Plan Act Grant #3	0	0	0	0	23,100	23,100
American Rescue Plan Act Grant #4	0	0	0	0	528	528
American Rescue Plan Act Grant #5	0	0	0	0	43	43
Other Federal through State	0	472,762	0	0	287,289	1,154,151
Direct Federal Revenue						
American Rescue Plan Act Grant #7	0	0	0	0	0	7,738,841
Total Federal Government	$ 0	$ 641,818	$ 0	$ 0	$ 315,121	$ 9,365,024
Other Governments and Citizens Groups						
Other Governments						
Prisoner Board	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,000
Paving and Maintenance	0	0	0	0	0	9,931
Contributions	0	0	2,162,154	0	46,667	2,328,888
Contracted Services	0	0	0	0	0	556,620
Citizens Groups						
Donations	0	0	0	0	0	600
Other						
Opioid Settlement Funds - Past Remediation	0	0	0	0	0	309,101
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 2,162,154	$ 0	$ 46,667	$ 3,207,140
Total	$ 29,102	$ 5,154,069	$ 6,576,840	$ 1,058,349	$ 515,443	$ 48,424,006

Campbell County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2023

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
Local Taxes					
County Property Taxes					
Current Property Tax	$ 4,550,975	$ 0	$ 0	$ 0	$ 4,550,975
Discount on Property Taxes	(46,231)	0	0	0	(46,231)
Trustee's Collections - Prior Year	157,795	0	0	0	157,795
Circuit Clerk/Clerk and Master Collections - Prior Years	110,710	0	0	0	110,710
Interest and Penalty	67,542	0	0	0	67,542
County Local Option Taxes					
Local Option Sales Tax	5,781,636	0	0	0	5,781,636
Mixed Drink Tax	54,688	0	0	0	54,688
Statutory Local Taxes					
Coal Severance Tax	143	0	0	0	143
Total Local Taxes	$ 10,677,258	$ 0	$ 0	$ 0	$ 10,677,258
Licenses and Permits					
Licenses					
Marriage Licenses	$ 1,715	$ 0	$ 0	$ 0	$ 1,715
Total Licenses and Permits	$ 1,715	$ 0	$ 0	$ 0	$ 1,715
Charges for Current Services					
Education Charges					
Lunch Payments - Adults	$ 0	$ 0	$ 49,329	$ 0	$ 49,329
A la Carte Sales	0	0	161,287	0	161,287
Total Charges for Current Services	$ 0	$ 0	$ 210,616	$ 0	$ 210,616

(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: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
Other Local Revenues					
Recurring Items					
Investment Income	$ 31,842	$ 0	$ 96	$ 0	$ 31,938
Sale of Materials and Supplies	748	0	0	0	748
Miscellaneous Refunds	39,575	0	3,034	0	42,609
Nonrecurring Items					
Contributions and Gifts	67,334	0	11,000	0	78,334
Other Local Revenues					
Other Local Revenues	0	0	0	1,859,024	1,859,024
Total Other Local Revenues	$ 139,499	$ 0	$ 14,130	$ 1,859,024	$ 2,012,653
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 251,264	$ 0	$ 0	$ 0	$ 251,264
State Education Funds					
Basic Education Program	32,018,635	0	0	0	32,018,635
School Food Service	0	0	29,970	0	29,970
Other State Education Funds	986,486	0	0	0	986,486
Coordinated School Health	99,892	0	0	0	99,892
Family Resource Centers	59,223	0	0	0	59,223
Career Ladder Program	52,014	0	0	0	52,014
Other State Revenues					
Safe Schools	116,271	0	0	0	116,271
Other State Revenues	458,734	0	0	0	458,734
Total State of Tennessee	$ 34,042,519	$ 0	$ 29,970	$ 0	$ 34,072,489

(Continued)

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total
Federal Government					
Federal Through State					
USDA School Lunch Program	$ 0	$ 0	$ 3,225,918	$ 0	$ 3,225,918
USDA - Commodities	0	0	352,787	0	352,787
Breakfast	0	0	1,127,984	0	1,127,984
USDA - Other	0	0	321,804	0	321,804
Vocational Education - Basic Grants to States	0	122,948	0	0	122,948
Title I Grants to Local Education Agencies	0	2,242,850	0	0	2,242,850
Special Education - Grants to States	39,167	1,506,044	0	0	1,545,211
Special Education Preschool Grants	0	56,785	0	0	56,785
Rural Education	0	167,773	0	0	167,773
21st Century Community Learning Centers	0	647,178	0	0	647,178
Eisenhower Professional Development State Grants	0	371,531	0	0	371,531
COVID-19 Grant B	0	343,860	0	0	343,860
COVID-19 Grant D	0	139,000	0	0	139,000
American Rescue Plan Act Grant #1	0	8,808,406	0	0	8,808,406
American Rescue Plan Act Grant #2	0	65,364	0	0	65,364
American Rescue Plan Act Grant #3	0	12,884	0	0	12,884
American Rescue Plan Act Grant #4	0	9,933	0	0	9,933
Other Federal through State	257,050	0	0	0	257,050
Direct Federal Revenue					
ROTC Reimbursement	64,460	0	0	0	64,460
Total Federal Government	$ 360,677	$ 14,494,556	$ 5,028,493	$ 0	$ 19,883,726
Total	$ 45,221,668	$ 14,494,556	$ 5,283,209	$ 1,859,024	$ 66,858,457

Campbell County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2023

General Fund			
General Government			
County Commission			
Secretary(ies)	$ 31,409		
Other Salaries and Wages	4,950		
Board and Committee Members Fees	95,644		
Social Security	6,441		
Pensions	5,407		
Life Insurance	1,506		
Medical Insurance	63,465		
Employer Medicare	1,675		
Other Fringe Benefits	1,365		
Audit Services	16,494		
Communication	1,158		
Dues and Memberships	1,800		
Maintenance and Repair Services - Office Equipment	4,244		
Postal Charges	107		
Internet Connectivity	9,864		
Travel	43,371		
Office Supplies	1,383		
Building Improvements	2,500		
Office Equipment	1,330		
Total County Commission		$	294,113
Board of Equalization			
Board and Committee Members Fees	$ 3,150		
Travel	900		
Total Board of Equalization			4,050
County Mayor/Executive			
County Official/Administrative Officer	$ 108,756		
Deputy(ies)	47,720		
Secretary(ies)	49,182		
Other Salaries and Wages	500		
Social Security	12,303		
Pensions	11,790		
Life Insurance	371		
Medical Insurance	28,345		
Employer Medicare	2,877		
Other Fringe Benefits	1,820		
Communication	2,627		
Dues and Memberships	4,831		
Legal Notices, Recording, and Court Costs	275		
Maintenance and Repair Services - Office Equipment	1,398		
Maintenance and Repair Services - Vehicles	500		
Postal Charges	362		
Internet Connectivity	1,222		
Travel	4,924		
Office Supplies	2,381		
Premiums on Corporate Surety Bonds	350		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
County Mayor/Executive (Cont.)			
In Service/Staff Development	$ 1,270		
Other Charges	681		
Motor Vehicles	27,661		
Office Equipment	2,646		
Total County Mayor/Executive		$	314,792
County Attorney			
County Official/Administrative Officer	$ 33,990		
Social Security	1,632		
Pensions	1,992		
Life Insurance	78		
Medical Insurance	18,285		
Employer Medicare	382		
Other Fringe Benefits	455		
Legal Notices, Recording, and Court Costs	3,000		
Total County Attorney			59,814
Election Commission			
County Official/Administrative Officer	$ 86,148		
Assistant(s)	37,926		
Data Processing Personnel	34,190		
Overtime Pay	8,117		
Other Salaries and Wages	2,502		
Election Commission	21,300		
Election Workers	61,282		
Other Per Diem and Fees	554		
Social Security	12,117		
Pensions	10,126		
Life Insurance	330		
Medical Insurance	34,393		
Employer Medicare	2,914		
Other Fringe Benefits	1,365		
Communication	2,847		
Contracts with Private Agencies	300		
Data Processing Services	35,915		
Legal Notices, Recording, and Court Costs	3,696		
Maintenance and Repair Services - Office Equipment	1,229		
Pest Control	266		
Postal Charges	987		
Internet Connectivity	1,222		
Rentals	2,929		
Transportation - Other than Students	2,400		
Travel	5,299		
Electricity	3,163		
Natural Gas	1,231		
Office Supplies	3,883		
Water and Sewer	1,737		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Election Commission (Cont.)			
Other Supplies and Materials	$ 6,376		
Liability Insurance	5,931		
Office Equipment	980		
Total Election Commission		$	393,655
Register of Deeds			
County Official/Administrative Officer	$ 94,158		
Assistant(s)	36,876		
Deputy(ies)	44,033		
Data Processing Personnel	24,522		
Social Security	12,108		
Pensions	11,696		
Life Insurance	431		
Medical Insurance	16,577		
Employer Medicare	2,832		
Other Fringe Benefits	1,365		
Communication	1,727		
Contracts with Private Agencies	7,762		
Dues and Memberships	928		
Maintenance and Repair Services - Office Equipment	1,356		
Postal Charges	94		
Internet Connectivity	1,222		
Rentals	13,132		
Travel	1,133		
Office Supplies	5,028		
Premiums on Corporate Surety Bonds	350		
Other Equipment	7,350		
Total Register of Deeds			284,680
County Buildings			
Supervisor/Director	$ 45,487		
Custodial Personnel	108,036		
Overtime Pay	2,459		
Other Salaries and Wages	536		
Social Security	8,487		
Pensions	8,654		
Life Insurance	640		
Medical Insurance	75,490		
Employer Medicare	1,985		
Other Fringe Benefits	1,820		
Communication	1,450		
Contracts with Private Agencies	9,805		
Maintenance and Repair Services - Buildings	36,293		
Maintenance and Repair Services - Equipment	4,825		
Maintenance and Repair Services - Vehicles	336		
Pest Control	1,860		
Custodial Supplies	16,636		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)			
Electricity	$ 63,859		
Gasoline	794		
General Construction Materials	11,009		
Natural Gas	9,882		
Uniforms	120		
Water and Sewer	49,278		
Other Supplies and Materials	436		
Other Equipment	2,992		
Total County Buildings		$	463,169
Preservation of Records			
Part-time Personnel	$ 7,975		
Social Security	494		
Employer Medicare	116		
Communication	933		
Postal Charges	84		
Internet Connectivity	555		
Rentals	7,200		
Total Preservation of Records			17,357
Finance			
Accounting and Budgeting			
Supervisor/Director	$ 107,519		
Accountants/Bookkeepers	590,721		
Overtime Pay	359		
Other Salaries and Wages	5,419		
Other Per Diem and Fees	4		
Social Security	38,394		
Pensions	38,743		
Life Insurance	1,435		
Medical Insurance	137,104		
Employer Medicare	9,572		
Other Fringe Benefits	5,460		
Communication	2,955		
Data Processing Services	15,375		
Maintenance and Repair Services - Equipment	155		
Postal Charges	7,828		
Internet Connectivity	1,222		
Travel	126		
Custodial Supplies	1,394		
Data Processing Supplies	9,411		
Office Supplies	6,569		
Premiums on Corporate Surety Bonds	350		
Building Improvements	434		
Office Equipment	6,086		
Total Accounting and Budgeting			986,635

(Continued)

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

General Fund (Cont.)			
Finance (Cont.)			
Central Services			
Computer Programmer(s)	$ 48,901		
Part-time Personnel	13,425		
Other Salaries and Wages	69,319		
Social Security	7,844		
Pensions	6,928		
Life Insurance	202		
Medical Insurance	15,041		
Employer Medicare	1,835		
Other Fringe Benefits	910		
Communication	571		
Contracts with Government Agencies	15,612		
Contracts with Private Agencies	6,633		
Data Processing Services	59,325		
Legal Notices, Recording, and Court Costs	3,230		
Maintenance and Repair Services - Equipment	23,266		
Maintenance and Repair Services - Office Equipment	7,806		
Printing, Stationery, and Forms	2,000		
Internet Connectivity	6,062		
Data Processing Supplies	25,089		
Other Supplies and Materials	42		
Building and Contents Insurance	57,125		
Liability Insurance	88,802		
Trustee's Commission	213,859		
Vehicle and Equipment Insurance	10,033		
Office Equipment	21,378		
Total Central Services		$	705,238
Property Assessor's Office			
County Official/Administrative Officer	$ 95,719		
Assessment Personnel	231,267		
Other Salaries and Wages	7,744		
Social Security	19,054		
Pensions	19,437		
Life Insurance	966		
Medical Insurance	87,595		
Employer Medicare	4,462		
Other Fringe Benefits	3,255		
Communication	5,525		
Consultants	12,360		
Contracts with Government Agencies	5,743		
Dues and Memberships	2,060		
Legal Services	1,800		
Legal Notices, Recording, and Court Costs	113		
Maintenance and Repair Services - Office Equipment	3,784		
Maintenance and Repair Services - Vehicles	2,095		
Postal Charges	3,666		
Internet Connectivity	3,278		

(Continued)

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

General Fund (Cont.)			
Finance (Cont.)			
Property Assessor's Office (Cont.)			
Travel	$ 1,592		
Gasoline	2,455		
Office Supplies	2,843		
Vehicle Parts	507		
Premiums on Corporate Surety Bonds	175		
Other Charges	633		
Office Equipment	243		
Total Property Assessor's Office		$	518,371
County Trustee's Office			
County Official/Administrative Officer	$ 94,158		
Assistant(s)	40,447		
Deputy(ies)	45,714		
Data Processing Personnel	36,002		
Clerical Personnel	28,597		
Other Salaries and Wages	7,720		
Social Security	14,398		
Pensions	14,728		
Life Insurance	604		
Medical Insurance	69,632		
Employer Medicare	3,373		
Other Fringe Benefits	1,890		
Communication	1,770		
Data Processing Services	11,733		
Dues and Memberships	1,003		
Maintenance and Repair Services - Office Equipment	633		
Postal Charges	9,592		
Internet Connectivity	1,222		
Rentals	975		
Travel	286		
Office Supplies	2,293		
Uniforms	111		
Premiums on Corporate Surety Bonds	7,953		
Office Equipment	6,647		
Total County Trustee's Office			401,481
County Clerk's Office			
County Official/Administrative Officer	$ 94,158		
Deputy(ies)	47,172		
Data Processing Personnel	107,431		
Clerical Personnel	86,890		
Part-time Personnel	23,841		
Other Salaries and Wages	20,677		
Social Security	22,425		
Pensions	20,655		
Life Insurance	927		
Medical Insurance	68,373		

(Continued)

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

General Fund (Cont.)			
Finance (Cont.)			
County Clerk's Office (Cont.)			
Employer Medicare	$ 5,260		
Other Fringe Benefits	3,255		
Communication	4,300		
Data Processing Services	9,934		
Dues and Memberships	918		
Maintenance and Repair Services - Office Equipment	14,013		
Postal Charges	12,845		
Internet Connectivity	6,012		
Travel	1,998		
Disposal Fees	216		
Data Processing Supplies	206		
Office Supplies	3,552		
Premiums on Corporate Surety Bonds	450		
Office Equipment	10,518		
Total County Clerk's Office		$	566,026
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 94,158		
Assistant(s)	267,509		
Deputy(ies)	47,604		
Clerical Personnel	20,530		
Part-time Personnel	65,816		
Overtime Pay	1,283		
Other Salaries and Wages	3,532		
Jury and Witness Expense	11,273		
Other Per Diem and Fees	146		
Social Security	28,733		
Pensions	23,791		
Life Insurance	1,112		
Medical Insurance	116,354		
Employer Medicare	6,720		
Other Fringe Benefits	3,640		
Communication	8,344		
Contracts with Private Agencies	600		
Data Processing Services	32,493		
Dues and Memberships	958		
Maintenance and Repair Services - Office Equipment	2,917		
Postal Charges	6,654		
Internet Connectivity	1,222		
Rentals	828		
Travel	1,796		
Office Supplies	5,664		
Uniforms	994		
Premiums on Corporate Surety Bonds	600		
Other Charges	760		
Office Equipment	27,940		
Total Circuit Court			783,971

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
General Sessions Court			
Judge(s)	$ 175,238		
Secretary(ies)	38,194		
Social Security	12,879		
Pensions	12,507		
Life Insurance	224		
Medical Insurance	19,854		
Employer Medicare	3,012		
Other Fringe Benefits	455		
Communication	2,552		
Dues and Memberships	320		
Maintenance and Repair Services - Office Equipment	932		
Postal Charges	66		
Travel	719		
Library Books/Media	315		
Office Supplies	1,287		
Other Supplies and Materials	1,054		
Office Equipment	818		
Total General Sessions Court		$	270,426
Chancery Court			
County Official/Administrative Officer	$ 94,158		
Assistant(s)	121,342		
Deputy(ies)	48,024		
Other Salaries and Wages	7,720		
Social Security	15,605		
Pensions	15,818		
Life Insurance	514		
Medical Insurance	63,779		
Employer Medicare	3,656		
Other Fringe Benefits	1,890		
Communication	2,844		
Data Processing Services	14,875		
Dues and Memberships	768		
Postal Charges	1,920		
Office Supplies	4,597		
Premiums on Corporate Surety Bonds	450		
Office Equipment	1,267		
Total Chancery Court			399,227
District Attorney General			
Secretary(ies)	$ 32,902		
Social Security	1,576		
Pensions	1,928		
Life Insurance	128		
Medical Insurance	20,965		
Employer Medicare	369		
Other Fringe Benefits	455		
Total District Attorney General			58,323

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
Office of Public Defender			
Secretary(ies)	$ 8,217		
Part-time Personnel	21,552		
Social Security	1,429		
Pensions	482		
Life Insurance	21		
Employer Medicare	432		
Other Charges	9,900		
Total Office of Public Defender		$	42,033
Public Safety			
Sheriff's Department			
County Official/Administrative Officer	$ 103,575		
Supervisor/Director	13,214		
Deputy(ies)	441,265		
Detective(s)	306,650		
Captain(s)	70,910		
Lieutenant(s)	137,557		
Sergeant(s)	153,788		
Data Processing Personnel	75,156		
Part-time Personnel	84,681		
Overtime Pay	157,853		
Other Salaries and Wages	69,038		
Other Per Diem and Fees	34,509		
Social Security	94,234		
Pensions	89,001		
Life Insurance	3,578		
Medical Insurance	387,479		
Employer Medicare	22,265		
Other Fringe Benefits	11,375		
Communication	26,781		
Contracts with Private Agencies	15,087		
Data Processing Services	4,389		
Confidential Drug Enforcement Payments	7,000		
Dues and Memberships	2,000		
Legal Notices, Recording, and Court Costs	249		
Maintenance and Repair Services - Equipment	797		
Maintenance and Repair Services - Office Equipment	3,519		
Maintenance and Repair Services - Vehicles	50,845		
Postal Charges	750		
Internet Connectivity	1,222		
Rentals	2,748		
Towing Services	2,350		
Travel	1,423		
Animal Food and Supplies	781		
Custodial Supplies	579		
Diesel Fuel	45		
Electricity	6,840		

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Sheriff's Department (Cont.)			
Gasoline	$ 148,634		
Law Enforcement Supplies	5,024		
Natural Gas	1,999		
Office Supplies	2,519		
Tires and Tubes	16,354		
Uniforms	20,756		
Vehicle Parts	1,925		
Water and Sewer	5,071		
Other Supplies and Materials	454		
Building and Contents Insurance	10,386		
Liability Insurance	156,034		
Premiums on Corporate Surety Bonds	1,000		
Vehicle and Equipment Insurance	68,728		
Workers' Compensation Insurance	73,732		
In Service/Staff Development	3,963		
Other Charges	2,551		
Motor Vehicles	40,212		
Office Equipment	4,706		
Total Sheriff's Department		$	2,947,581
Special Patrols			
School Resource Officer	$ 459,395		
Overtime Pay	4,236		
Other Salaries and Wages	1,116		
Other Per Diem and Fees	4,260		
Social Security	26,289		
Pensions	25,651		
Life Insurance	1,403		
Medical Insurance	155,671		
Employer Medicare	6,148		
Other Fringe Benefits	5,005		
Maintenance and Repair Services - Vehicles	13,349		
Veterinary Services	1,175		
Animal Food and Supplies	539		
Gasoline	22,747		
Law Enforcement Supplies	16,223		
Tires and Tubes	2,948		
Uniforms	10,755		
Workers' Compensation Insurance	25,532		
In Service/Staff Development	21,981		
Motor Vehicles	44,981		
Other Capital Outlay	4,641		
Total Special Patrols			854,045
Traffic Control			
Overtime Pay	$ 24,726		
Other Salaries and Wages	1,618		

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Traffic Control (Cont.)			
Social Security	$ 1,630		
Pensions	1,547		
Employer Medicare	381		
Contracts with Private Agencies	650		
Maintenance and Repair Services - Equipment	501		
Asphalt - Hot Mix	42,551		
Electricity	1,388		
Other Supplies and Materials	24,553		
Site Development	88,069		
Total Traffic Control		$	187,614
Administration of the Sexual Offender Registry			
Remittance of Revenue Collected	$ 1,450		
Other Charges	1,422		
Total Administration of the Sexual Offender Registry			2,872
Jail			
Assistant(s)	$ 39,607		
Detective(s)	33,396		
Captain(s)	11,587		
Lieutenant(s)	47,705		
Sergeant(s)	39,364		
Guards	888,521		
Cafeteria Personnel	36,331		
Maintenance Personnel	9,884		
Part-time Personnel	75,433		
Overtime Pay	272,583		
Other Salaries and Wages	74,104		
Other Per Diem and Fees	40,677		
Social Security	92,059		
Pensions	86,031		
Life Insurance	3,504		
Medical Insurance	283,866		
Employer Medicare	21,530		
Other Fringe Benefits	19,110		
Communication	3,705		
Data Processing Services	3,800		
Evaluation and Testing	3,000		
Licenses	180		
Maintenance and Repair Services - Buildings	13,373		
Maintenance and Repair Services - Equipment	9,508		
Maintenance and Repair Services - Office Equipment	3,786		
Medical and Dental Services	1,323,329		
Pest Control	1,320		
Travel	3,353		
Other Contracted Services	4,785		
Custodial Supplies	55,979		

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Jail (Cont.)			
Diesel Fuel	$ 3,275		
Electricity	177,348		
Food Preparation Supplies	50,706		
Food Supplies	652,630		
General Construction Materials	11,816		
Natural Gas	46,028		
Office Supplies	3,339		
Prisoners Clothing	7,069		
Uniforms	22,484		
Water and Sewer	303,329		
Other Supplies and Materials	17,178		
Building and Contents Insurance	10,386		
Liability Insurance	163,895		
Vehicle and Equipment Insurance	1,015		
Workers' Compensation Insurance	90,545		
In Service/Staff Development	6,831		
Other Charges	1,753		
Communication Equipment	2,187		
Motor Vehicles	65,500		
Health Equipment	2,195		
Other Capital Outlay	15,522		
Total Jail		$	5,156,441
Juvenile Services			
Youth Service Officer(s)	$ 21,206		
Social Security	1,315		
Employer Medicare	308		
Communication	571		
Contracts with Government Agencies	22,475		
Other Supplies and Materials	300		
Total Juvenile Services			46,175
Fire Prevention and Control			
Contributions	$ 97,850		
Building and Contents Insurance	11,522		
Liability Insurance	3,458		
Vehicle and Equipment Insurance	44,113		
Workers' Compensation Insurance	4,215		
Total Fire Prevention and Control			161,158
Civil Defense			
Supervisor/Director	$ 66,850		
Social Security	3,780		
Pensions	3,917		
Life Insurance	128		
Employer Medicare	884		
Communication	3,392		

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Civil Defense (Cont.)			
Dues and Memberships	$ 55		
Licenses	75		
Maintenance and Repair Services - Buildings	412		
Maintenance and Repair Services - Equipment	100		
Maintenance and Repair Services - Vehicles	8,109		
Travel	1,199		
Other Contracted Services	200		
Custodial Supplies	72		
Diesel Fuel	217		
Gasoline	5,975		
Office Supplies	8		
Tires and Tubes	90		
Uniforms	593		
Vehicle and Equipment Insurance	10,425		
In Service/Staff Development	1,207		
Other Charges	789		
Other Equipment	11,611		
Total Civil Defense		$	120,088
Rescue Squad			
Contributions	$ 36,000		
Building and Contents Insurance	8,580		
Liability Insurance	1,461		
Vehicle and Equipment Insurance	27,368		
Workers' Compensation Insurance	1,319		
Total Rescue Squad			74,728
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	$ 33,990		
Social Security	1,857		
Life Insurance	78		
Medical Insurance	18,285		
Employer Medicare	434		
Other Fringe Benefits	455		
Contracts with Private Agencies	96,750		
Contracts with Vehicle Owners	22,611		
Premiums on Corporate Surety Bonds	170		
Total County Coroner/Medical Examiner			174,630
Other Public Safety			
Deputy(ies)	$ 19,153		
Salary Supplements	31,200		

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Other Public Safety (Cont.)			
Guards	$ 91,460		
Overtime Pay	2,836		
Other Salaries and Wages	63,030		
Social Security	12,781		
Pensions	5,263		
Life Insurance	112		
Medical Insurance	2,446		
Employer Medicare	3,004		
Other Fringe Benefits	174		
Architects	1,770		
Communication	655		
Evaluation and Testing	2,400		
Postal Charges	7,881		
Law Enforcement Supplies	10,570		
Office Supplies	417		
Uniforms	2,027		
Other Supplies and Materials	9,440		
Other Charges	23,039		
Building Construction	68,989		
Building Improvements	26,183		
Communication Equipment	64,254		
Office Equipment	28,493		
Other Equipment	5,219		
Total Other Public Safety		$	482,796
Public Health and Welfare			
Local Health Center			
Communication	$ 5,700		
Dues and Memberships	550		
Maintenance and Repair Services - Buildings	1,604		
Pest Control	600		
Custodial Supplies	2,415		
Electricity	20,994		
Natural Gas	1,963		
Office Supplies	1,848		
Water and Sewer	6,737		
In Service/Staff Development	410		
Other Charges	157		
Other Equipment	94		
Total Local Health Center			43,072
Rabies and Animal Control			
Contracts with Private Agencies	$ 380,000		
Total Rabies and Animal Control			380,000
Dental Health Program			
Drugs and Medical Supplies	$ 3,144		
Total Dental Health Program			3,144

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Alcohol and Drug Programs			
Contracts with Private Agencies	$ 5,331		
Total Alcohol and Drug Programs		$	5,331
Crippled Children Services			
Contributions	$ 2,764		
Total Crippled Children Services			2,764
Other Local Health Services			
Social Workers	$ 183,220		
Medical Personnel	231,689		
Clerical Personnel	96,575		
Other Salaries and Wages	283		
Social Security	29,529		
Pensions	28,549		
Life Insurance	1,199		
Medical Insurance	124,983		
Employer Medicare	6,906		
Other Fringe Benefits	4,550		
Travel	8,625		
Liability Insurance	1,469		
Workers' Compensation Insurance	9,320		
Total Other Local Health Services			726,897
Appropriation to State			
Contracts with Other Public Agencies	$ 24,500		
Total Appropriation to State			24,500
General Welfare Assistance			
Pauper Burials	$ 6,000		
Total General Welfare Assistance			6,000
Sanitation Education/Information			
Sergeant(s)	$ 41,050		
Other Salaries and Wages	3,000		
Social Security	2,559		
Pensions	2,582		
Life Insurance	101		
Medical Insurance	8,630		
Employer Medicare	599		
Other Fringe Benefits	455		
Communication	1,017		
Maintenance and Repair Services - Vehicles	10,513		
Travel	71		
Electricity	395		
Gasoline	6,552		
Instructional Supplies and Materials	11,924		
Law Enforcement Supplies	409		

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Sanitation Education/Information (Cont.)			
Natural Gas	$ 342		
Uniforms	1,264		
Water and Sewer	823		
Other Supplies and Materials	16,569		
Total Sanitation Education/Information		$	108,855
Social, Cultural, and Recreational Services			
Senior Citizens Assistance			
Assistant(s)	$ 31,429		
Social Security	796		
Employer Medicare	456		
Contributions	31,615		
Office Supplies	349		
Other Supplies and Materials	1,300		
Building and Contents Insurance	3,815		
Liability Insurance	520		
Vehicle and Equipment Insurance	4,579		
Total Senior Citizens Assistance			74,859
Libraries			
Contributions	$ 38,000		
Total Libraries			38,000
Other Social, Cultural, and Recreational			
Attendants	$ 27,979		
Part-time Personnel	32,469		
Overtime Pay	573		
Other Salaries and Wages	774		
Social Security	3,726		
Pensions	1,673		
Life Insurance	128		
Medical Insurance	6,411		
Employer Medicare	871		
Other Fringe Benefits	455		
Communication	573		
Contracts with Private Agencies	550		
Contributions	60,000		
Engineering Services	300		
Maintenance and Repair Services - Buildings	1,612		
Maintenance and Repair Services - Equipment	10,899		
Maintenance and Repair Services - Vehicles	2,726		
Rentals	9,349		
Permits	835		
Other Contracted Services	8,288		
Custodial Supplies	1,647		
Diesel Fuel	2,153		
Electricity	11,009		

(Continued)

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.)			
Food Preparation Supplies	$ 63		
Food Supplies	1,546		
Gasoline	2,454		
Propane Gas	2,263		
Sand	3,375		
Uniforms	582		
Water and Sewer	858		
Other Supplies and Materials	4,546		
Other Charges	644		
Site Development	1,069,003		
Other Equipment	1,514		
Other Capital Outlay	9,864		
Total Other Social, Cultural, and Recreational		$	1,281,712
Agriculture and Natural Resources			
Agricultural Extension Service			
Communication	$ 1,744		
Contracts with Government Agencies	51,764		
Dues and Memberships	315		
Maintenance and Repair Services - Office Equipment	1,715		
Postal Charges	146		
Internet Connectivity	1,222		
Travel	2,072		
Office Equipment	910		
Total Agricultural Extension Service			59,888
Other Operations			
Airport			
Medical Insurance	$ 8,630		
Communication	1,663		
Contracts with Private Agencies	43,200		
Legal Notices, Recording, and Court Costs	679		
Licenses	325		
Maintenance and Repair Services - Buildings	9,621		
Maintenance and Repair Services - Vehicles	740		
Internet Connectivity	873		
Travel	76		
Other Contracted Services	27,700		
Electricity	9,701		
Water and Sewer	749		
Liability Insurance	2,276		
Vehicle and Equipment Insurance	900		
Total Airport			107,133
Veterans' Services			
Supervisor/Director	$ 48,527		
Secretary(ies)	60,905		

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
Veterans' Services (Cont.)			
Social Security	$ 6,261		
Pensions	6,293		
Life Insurance	362		
Medical Insurance	26,390		
Employer Medicare	1,464		
Other Fringe Benefits	455		
Communication	1,785		
Contracts with Private Agencies	6,000		
Data Processing Services	898		
Maintenance and Repair Services - Office Equipment	1,628		
Postal Charges	380		
Internet Connectivity	1,473		
Travel	2,421		
Office Supplies	959		
Other Supplies and Materials	169		
Office Equipment	2,345		
Total Veterans' Services		$ 168,715	
Contributions to Other Agencies			
Contributions	$ 121,923		
Total Contributions to Other Agencies		121,923	
Employee Benefits			
Salary Supplements	$ 1,825		
Other Salaries and Wages	65,468		
Social Security	4,135		
Pensions	107		
Unemployment Compensation	7,179		
Employer Medicare	976		
Premiums on Corporate Surety Bonds	1,152		
Workers' Compensation Insurance	37,044		
Total Employee Benefits		117,886	
Miscellaneous			
Other Supplies and Materials	$ 259		
Refunds	12,826		
Other Charges	3,745		
Total Miscellaneous		16,830	
Highways			
Employee Benefits			
Other Fringe Benefits	$ 7,861		
Total Employee Benefits		7,861	
Total General Fund			$ 20,255,315

(Continued)

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

Solid Waste/Sanitation Fund			
Public Health and Welfare			
Sanitation Management			
Supervisor/Director	$ 71,863		
Data Processing Personnel	9,576		
Foremen	10,379		
Clerical Personnel	28,408		
Overtime Pay	4,113		
Other Salaries and Wages	953		
Other Per Diem and Fees	2,049		
Social Security	7,375		
Pensions	7,048		
Life Insurance	222		
Medical Insurance	21,724		
Unemployment Compensation	6,452		
Employer Medicare	1,725		
Data Processing Services	2,507		
Legal Notices, Recording, and Court Costs	707		
Maintenance and Repair Services - Equipment	1,105		
Maintenance and Repair Services - Office Equipment	1,023		
Medical and Dental Services	249		
Postal Charges	600		
Internet Connectivity	1,178		
Travel	924		
Gasoline	512		
Office Supplies	1,750		
Uniforms	554		
Building and Contents Insurance	10,386		
Liability Insurance	24,422		
Trustee's Commission	36,725		
Vehicle and Equipment Insurance	25,799		
Workers' Compensation Insurance	59,797		
In Service/Staff Development	150		
Other Charges	46		
Office Equipment	1,866		
Total Sanitation Management		$	342,187
Convenience Centers			
Truck Drivers	$ 70,421		
Attendants	278,033		
Overtime Pay	2,352		
Other Salaries and Wages	5,661		
Other Per Diem and Fees	7,845		
Social Security	21,526		
Pensions	12,813		
Life Insurance	696		
Medical Insurance	66,343		
Employer Medicare	5,034		
Communication	5,958		
Licenses	150		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Convenience Centers (Cont.)			
Maintenance and Repair Services - Vehicles	$ 5,770		
Rentals	6,305		
Towing Services	1,000		
Contracts for Landfill Facilities	551,237		
Other Contracted Services	190,000		
Diesel Fuel	66,346		
Electricity	14,412		
Gasoline	1,043		
Uniforms	3,410		
Water and Sewer	425		
Other Supplies and Materials	5,839		
Total Convenience Centers		$	1,322,619
Transfer Stations			
Equipment Operators	$ 48,111		
Truck Drivers	62,588		
Overtime Pay	1,490		
Other Salaries and Wages	1,824		
Other Per Diem and Fees	4,316		
Social Security	6,771		
Pensions	6,222		
Life Insurance	331		
Medical Insurance	32,257		
Employer Medicare	1,584		
Licenses	1,500		
Rentals	36,281		
Towing Services	700		
Diesel Fuel	35,328		
Uniforms	1,497		
Other Supplies and Materials	1,270		
Other Charges	26,949		
Total Transfer Stations			269,019
Other Waste Collection			
Rentals	$ 3,000		
Disposal Fees	13,452		
Total Other Waste Collection			16,452
Recycling Center			
Equipment Operators	$ 32,620		
Truck Drivers	49,673		
Laborers	35,442		
Overtime Pay	4,477		
Other Salaries and Wages	2,934		
Other Per Diem and Fees	5,227		
Social Security	7,724		
Pensions	5,982		

(Continued)

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.)			
Life Insurance	$ 269		
Medical Insurance	17,749		
Employer Medicare	1,806		
Communication	2,327		
Pest Control	422		
Custodial Supplies	1,468		
Diesel Fuel	7,593		
Electricity	10,420		
General Construction Materials	5		
Natural Gas	6,102		
Propane Gas	1,676		
Uniforms	1,721		
Water and Sewer	1,217		
Wire	2,980		
Other Supplies and Materials	1,948		
Total Recycling Center		$	201,782
Other Waste Disposal			
Mechanic(s)	$ 65,952		
Part-time Personnel	6,852		
Overtime Pay	3,852		
Other Salaries and Wages	1,816		
Other Per Diem and Fees	2,151		
Social Security	4,774		
Pensions	2,852		
Life Insurance	128		
Medical Insurance	16,373		
Employer Medicare	1,117		
Other Fringe Benefits	215		
Maintenance and Repair Services - Equipment	6,557		
Maintenance and Repair Services - Vehicles	4,899		
Diesel Fuel	20,806		
Electricity	753		
Equipment and Machinery Parts	9,545		
Fuel Oil	3,343		
Garage Supplies	753		
Gasoline	1,523		
Lubricants	8,534		
Small Tools	570		
Tires and Tubes	36,989		
Uniforms	1,323		
Vehicle Parts	38,574		
Other Supplies and Materials	316		
Other Charges	6,750		
Total Other Waste Disposal			247,317

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Other Operations			
Employee Benefits			
Other Salaries and Wages	$ 5,104		
Social Security	238		
Employer Medicare	56		
Total Employee Benefits		$ 5,398	
Capital Projects			
Public Health and Welfare Projects			
Building Construction	$ 3,279		
Building Improvements	23,119		
Motor Vehicles	103,708		
Site Development	9,900		
Solid Waste Equipment	150,368		
Other Equipment	29,043		
Other Capital Outlay	61,181		
Total Public Health and Welfare Projects		380,598	
Total Solid Waste/Sanitation Fund			$ 2,785,372
Ambulance Service Fund			
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Supervisor/Director	$ 71,347		
Medical Personnel	751,156		
Paraprofessionals	44,172		
Clerical Personnel	39,030		
Temporary Personnel	155,667		
Part-time Personnel	29,177		
Overtime Pay	533,499		
Other Salaries and Wages	57,294		
In-service Training	2,110		
Other Per Diem and Fees	50,637		
Social Security	102,889		
Pensions	89,604		
Life Insurance	2,712		
Medical Insurance	267,524		
Unemployment Compensation	377		
Employer Medicare	24,063		
Other Fringe Benefits	287		
Communication	9,130		
Contracts with Government Agencies	104,248		
Contracts with Private Agencies	10,935		
Data Processing Services	188,560		
Dues and Memberships	665		
Legal Notices, Recording, and Court Costs	21		
Licenses	2,430		
Maintenance and Repair Services - Buildings	4,074		
Maintenance and Repair Services - Equipment	13,468		

(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.)			
Maintenance and Repair Services - Office Equipment	$ 1,964		
Maintenance and Repair Services - Vehicles	102,587		
Medical and Dental Services	27,842		
Pest Control	865		
Postal Charges	91		
Internet Connectivity	6,847		
Rentals	5,475		
Towing Services	450		
Travel	1,866		
Custodial Supplies	2,018		
Diesel Fuel	120,532		
Drugs and Medical Supplies	67,061		
Electricity	25,229		
Fuel Oil	3,044		
Gasoline	6,229		
General Construction Materials	940		
Natural Gas	7,227		
Office Supplies	1,775		
Tires and Tubes	9,325		
Uniforms	573		
Vehicle Parts	503		
Water and Sewer	7,267		
Chemicals	10,545		
Building and Contents Insurance	5,193		
Liability Insurance	17,375		
Refunds	16,876		
Trustee's Commission	52,251		
Vehicle and Equipment Insurance	18,673		
Workers' Compensation Insurance	229,769		
In Service/Staff Development	2,399		
Other Charges	795		
Building Improvements	24,243		
Communication Equipment	9,978		
Motor Vehicles	41,411		
Office Equipment	4,068		
Other Equipment	5,771		
Total Ambulance/Emergency Medical Services		$ 3,394,133	
Other Operations			
Employee Benefits			
Other Salaries and Wages	$ 2,165		
Social Security	134		
Employer Medicare	31		
Total Employee Benefits		2,330	
Total Ambulance Service Fund			$ 3,396,463

(Continued)

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

Industrial/Economic Development Fund			
General Government			
Development			
Contributions	$ 62,848		
Total Development		$ 62,848	
Planning			
Board and Committee Members Fees	$ 5,400		
Social Security	146		
Pensions	117		
Employer Medicare	38		
Consultants	12,375		
Legal Services	3,000		
Other Charges	64		
Total Planning		21,140	
Other Operations			
Tourism			
Contributions	$ 48,000		
Total Tourism		48,000	
Industrial Development			
Other Salaries and Wages	$ 26,954		
Social Security	1,671		
Pensions	1,580		
Employer Medicare	391		
Communication	568		
Contributions	52,000		
Data Processing Services	6,000		
Dues and Memberships	4,027		
General Construction Materials	3,540		
Trustee's Commission	5,505		
Other Charges	19,610		
Total Industrial Development		121,846	
Total Industrial/Economic Development Fund			$ 253,834
Drug Control Fund			
Public Safety			
Drug Enforcement			
Other Salaries and Wages	$ 10,797		
Social Security	669		
Pensions	633		
Employer Medicare	157		
Data Processing Services	2,963		
Confidential Drug Enforcement Payments	7,500		
Veterinary Services	838		
Animal Food and Supplies	553		
Law Enforcement Supplies	4,575		
Workers' Compensation Insurance	520		

(Continued)

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

Drug Control Fund (Cont.)			
Public Safety (Cont.)			
Drug Enforcement (Cont.)			
In Service/Staff Development	$ 2,378		
Motor Vehicles	39,545		
Other Capital Outlay	5,500		
Total Drug Enforcement		$ 76,628	
Total Drug Control Fund			$ 76,628
Other Special Revenue Fund			
Other Operations			
American Rescue Plan Act Grant #6			
Contributions	$ 14,420		
Building Construction	140,727		
Total American Rescue Plan Act Grant #6		$ 155,147	
American Rescue Plan Act Grant #7			
Bonus Payments	$ 433,000		
Social Security	26,536		
Pensions	20,862		
Employer Medicare	6,278		
Bridge Construction	169,621		
Solid Waste Equipment	744,300		
Other Capital Outlay	10,631		
Total American Rescue Plan Act Grant #7		1,411,228	
Capital Projects			
Other General Government Projects			
Motor Vehicles	$ 50,160		
Total Other General Government Projects		50,160	
Total Other Special Revenue Fund			1,616,535
Constitutional Officers - Fees Fund			
Finance			
County Clerk's Office			
Constitutional Officers' Operating Expenses	$ 304		
Total County Clerk's Office		$ 304	
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 28,798		
Total Chancery Court		28,798	
Total Constitutional Officers - Fees Fund			29,102

(Continued)

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

Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 103,575		
Assistant(s)	81,622		
Social Security	10,683		
Pensions	10,853		
Life Insurance	384		
Medical Insurance	23,414		
Employer Medicare	2,499		
Other Fringe Benefits	27,764		
Dues and Memberships	4,692		
Maintenance and Repair Services - Equipment	1,428		
Postal Charges	260		
Travel	1,656		
Office Supplies	2,664		
Other Supplies and Materials	181		
Other Equipment	2,771		
Total Administration		$	274,446
Highway and Bridge Maintenance			
Supervisor/Director	$ 64,326		
Equipment Operators	290,934		
Truck Drivers	238,948		
Laborers	66,937		
Overtime Pay	22,453		
Other Salaries and Wages	3,425		
Social Security	38,995		
Pensions	39,819		
Life Insurance	2,302		
Medical Insurance	265,965		
Employer Medicare	9,120		
Contracts with Private Agencies	108,113		
Asphalt - Hot Mix	1,338,743		
Asphalt - Liquid	391,048		
Fertilizer, Lime, and Seed	2,500		
Pipe - Metal	8,370		
Road Signs	8,819		
Tires and Tubes	9,887		
Other Charges	1,179		
Total Highway and Bridge Maintenance			2,911,883
Operation and Maintenance of Equipment			
Mechanic(s)	$ 20,758		
Equipment Operators	56,134		
Overtime Pay	1,137		
Other Salaries and Wages	482		
Social Security	4,480		
Pensions	4,434		
Life Insurance	298		

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Operation and Maintenance of Equipment (Cont.)			
Medical Insurance	$ 30,718		
Employer Medicare	1,048		
Maintenance and Repair Services - Office Equipment	8,944		
Diesel Fuel	391,912		
Equipment and Machinery Parts	164,433		
Fuel Oil	2,990		
Garage Supplies	1,034		
Gasoline	286,280		
Lubricants	17,315		
Natural Gas	3,532		
Office Supplies	130		
Tires and Tubes	51,274		
Total Operation and Maintenance of Equipment		$	1,047,333
Quarry Operations			
Foremen	$ 41,978		
Equipment Operators	29,858		
Truck Drivers	25,542		
Laborers	21,491		
Overtime Pay	2,704		
Other Salaries and Wages	594		
Social Security	6,931		
Pensions	6,772		
Life Insurance	347		
Medical Insurance	38,445		
Employer Medicare	1,621		
Contracts with Private Agencies	1,246		
Explosive and Drilling Services	28,271		
Licenses	8,165		
Electricity	21,348		
Total Quarry Operations			235,313
Other Charges			
Communication	$ 11,896		
Legal Notices, Recording, and Court Costs	59		
Maintenance and Repair Services - Office Equipment	2,144		
Internet Connectivity	1,979		
Electricity	9,323		
Uniforms	22,525		
Water and Sewer	2,423		
Building and Contents Insurance	10,386		
Liability Insurance	40,278		
Premiums on Corporate Surety Bonds	524		
Trustee's Commission	43,897		
Vehicle and Equipment Insurance	42,296		
Total Other Charges			187,730

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Employee Benefits			
Other Salaries and Wages	$ 7,818		
Social Security	485		
Employer Medicare	113		
Medical and Dental Services	664		
Workers' Compensation Insurance	90,641		
Total Employee Benefits		$ 99,721	
Capital Outlay			
Engineering Services	$ 23,234		
Bridge Construction	212,273		
Building Improvements	13,450		
Highway Equipment	379,810		
Motor Vehicles	102,905		
State Aid Projects	151,612		
Other Capital Outlay	24,704		
Total Capital Outlay		907,988	
Total Highway/Public Works Fund			$ 5,664,414
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 401,103		
Principal on Notes	1,500,000		
Total General Government		$ 1,901,103	
Education			
Principal on Bonds	$ 2,868,897		
Principal on Other Loans	114,420		
Total Education		2,983,317	
Interest on Debt			
General Government			
Interest on Bonds	$ 403,529		
Interest on Notes	27,563		
Total General Government		431,092	
Education			
Interest on Bonds	$ 656,852		
Interest on Other Loans	10,200		
Total Education		667,052	
Other Debt Service			
General Government			
Trustee's Commission	$ 53,615		
Other Debt Service	4,100		
Total General Government		57,715	
Total General Debt Service Fund			6,040,279

(Continued)

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

General Capital Projects Fund			
Capital Projects			
General Administration Projects			
Trustee's Commission	$ 17,498		
Building Improvements	45,637		
Other Capital Outlay	73,142		
Total General Administration Projects		$ 136,277	
Public Safety Projects			
Motor Vehicles	$ 149,700		
Total Public Safety Projects		149,700	
Public Health and Welfare Projects			
Site Development	$ 66,650		
Solid Waste Equipment	102,676		
Total Public Health and Welfare Projects		169,326	
Social, Cultural, and Recreation Projects			
Matching Share	$ 3,732		
Other Charges	2,265		
Site Development	324,968		
Total Social, Cultural, and Recreation Projects		330,965	
Other General Government Projects			
Site Development	$ 89,652		
Total Other General Government Projects		89,652	
Highway and Street Capital Projects			
Asphalt - Hot Mix	$ 365,942		
Total Highway and Street Capital Projects		365,942	
Total General Capital Projects Fund			$ 1,241,862
Other Capital Projects Fund			
Capital Projects			
Public Safety Projects			
Engineering Services	$ 118,617		
Matching Share	1,479		
Other Contracted Services	1,479		
Other Charges	19,888		
Other Capital Outlay	189,799		
Total Public Safety Projects		$ 331,262	
Social, Cultural, and Recreation Projects			
Engineering Services	$ 12,000		
Site Development	4,990		
Total Social, Cultural, and Recreation Projects		16,990	
Other General Government Projects			
Building Improvements	$ 12,330		
Total Other General Government Projects		12,330	

(Continued)

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

Other Capital Projects Fund (Cont.)			
Capital Projects (Cont.)			
Highway and Street Capital Projects			
Asphalt - Hot Mix	$ 515,599		
Total Highway and Street Capital Projects		$ 515,599	
Education Capital Projects			
Architects	$ 5,280		
Site Development	674,670		
Other Construction	191,749		
Total Education Capital Projects		871,699	
Total Other Capital Projects Fund			$ 1,747,880
Total Governmental Funds - Primary Government			$ 43,107,684

Campbell County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2023

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 11,718,744	
Career Ladder Program	20,978	
Homebound Teachers	16,100	
Educational Assistants	122,679	
Other Salaries and Wages	132,971	
Certified Substitute Teachers	29,027	
Non-certified Substitute Teachers	306,623	
Social Security	720,260	
Pensions	982,249	
Life Insurance	27,472	
Medical Insurance	2,263,942	
Employer Medicare	169,332	
Lease/SBITA Payments	12,400	
Other Contracted Services	5,250	
Instructional Supplies and Materials	202,075	
Textbooks - Electronic	15,851	
Textbooks - Bound	444,001	
Other Supplies and Materials	66,577	
Regular Instruction Equipment	3,418	
Total Regular Instruction Program		$ 17,259,949
Alternative Instruction Program		
Teachers	$ 109,277	
Social Security	6,256	
Pensions	9,496	
Life Insurance	229	
Medical Insurance	17,058	
Employer Medicare	1,463	
Total Alternative Instruction Program		143,779
Special Education Program		
Teachers	$ 1,538,454	
Career Ladder Program	2,600	
Homebound Teachers	11,619	
Educational Assistants	78,188	
Other Salaries and Wages	3,008	
Non-certified Substitute Teachers	33,800	
Social Security	96,688	
Pensions	137,597	
Life Insurance	4,098	
Medical Insurance	302,108	
Employer Medicare	22,795	
Instructional Supplies and Materials	15,766	
Total Special Education Program		2,246,721

(Continued)

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.)			
Career and Technical Education Program			
Teachers	$ 1,006,119		
Career Ladder Program	1,000		
Non-certified Substitute Teachers	24,960		
Social Security	59,956		
Pensions	88,386		
Life Insurance	2,452		
Medical Insurance	203,694		
Employer Medicare	14,022		
Maintenance and Repair Services - Equipment	4,866		
Instructional Supplies and Materials	16,229		
Textbooks - Bound	4,032		
Other Supplies and Materials	1,279		
Other Charges	5,216		
Vocational Instruction Equipment	101,208		
Total Career and Technical Education Program		$	1,533,419
Student Body Education Program			
Bonus Payments	$ 25,750		
Other Salaries and Wages	417,020		
Social Security	27,020		
Pensions	13,907		
Life Insurance	256		
Medical Insurance	12,856		
Employer Medicare	6,377		
Other Supplies and Materials	82,424		
Other Charges	62,778		
Total Student Body Education Program			648,388
Support Services			
Attendance			
Supervisor/Director	$ 49,441		
Other Salaries and Wages	15,145		
Social Security	3,686		
Pensions	5,184		
Life Insurance	128		
Medical Insurance	14,816		
Employer Medicare	862		
Data Processing Services	44,502		
Travel	2,193		
Total Attendance			135,957
Health Services			
Supervisor/Director	$ 62,481		
Medical Personnel	366,797		
Other Salaries and Wages	6,000		
Social Security	24,893		

(Continued)

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.)		
Health Services (Cont.)		
Pensions	$ 29,803	
Life Insurance	1,279	
Medical Insurance	129,872	
Employer Medicare	5,822	
Travel	3,087	
Other Contracted Services	24,955	
Drugs and Medical Supplies	7,076	
Other Supplies and Materials	2,423	
Total Health Services		$ 664,488
Other Student Support		
Career Ladder Program	$ 3,000	
Guidance Personnel	685,552	
Social Workers	22,377	
Attendants	43,966	
Other Salaries and Wages	264,158	
Social Security	60,219	
Pensions	79,475	
Life Insurance	1,817	
Medical Insurance	133,439	
Employer Medicare	14,113	
Evaluation and Testing	18,205	
Other Contracted Services	533,989	
Other Supplies and Materials	1,467	
Other Equipment	95,519	
Total Other Student Support		1,957,296
Regular Instruction Program		
Supervisor/Director	$ 150,467	
Career Ladder Program	7,400	
Librarians	480,707	
Materials Supervisor	27,249	
Secretary(ies)	64,476	
Other Salaries and Wages	175,535	
Social Security	49,541	
Pensions	70,457	
Life Insurance	1,688	
Medical Insurance	143,697	
Employer Medicare	12,370	
Communication	29,584	
Maintenance and Repair Services - Equipment	4,799	
Travel	19,786	
Other Contracted Services	4,001	
Library Books/Media	38,680	
Other Supplies and Materials	4,123	
In Service/Staff Development	2,778	
Total Regular Instruction Program		1,287,338

(Continued)

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			
Career Ladder Program	$ 600		
Other Salaries and Wages	38,123		
Life Insurance	21		
Medical Insurance	2,775		
Employer Medicare	562		
Total Alternative Instruction Program		$	42,081
Special Education Program			
Supervisor/Director	$ 98,883		
Career Ladder Program	1,650		
Psychological Personnel	107,263		
Medical Personnel	30,206		
Secretary(ies)	66,084		
Other Salaries and Wages	60,578		
Social Security	19,069		
Pensions	25,797		
Life Insurance	814		
Medical Insurance	78,470		
Employer Medicare	4,944		
Communication	5,491		
Postal Charges	610		
Travel	18,051		
Other Contracted Services	57,514		
Other Supplies and Materials	776		
Other Equipment	1,014		
Total Special Education Program			577,214
Career and Technical Education Program			
Supervisor/Director	$ 44,624		
Career Ladder Program	1,000		
Secretary(ies)	33,160		
Social Security	4,528		
Pensions	5,908		
Life Insurance	188		
Medical Insurance	18,916		
Employer Medicare	1,059		
Communication	54		
Travel	4,276		
Other Charges	5,272		
Total Career and Technical Education Program			118,985
Technology			
Supervisor/Director	$ 83,499		
Career Ladder Program	1,000		
Computer Programmer(s)	88,881		
Secretary(ies)	36,741		

(Continued)

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.)		
Technology (Cont.)		
Clerical Personnel	$ 36,289	
Other Salaries and Wages	26,000	
Social Security	15,687	
Pensions	13,775	
Life Insurance	512	
Medical Insurance	59,472	
Employer Medicare	3,669	
Maintenance and Repair Services - Equipment	12,055	
Internet Connectivity	62,013	
Travel	9,193	
Software	2,800	
Other Charges	58,832	
Other Equipment	26,456	
Total Technology		$ 536,874
Other Programs		
On-behalf Payments to OPEB	$ 251,264	
Total Other Programs		251,264
Board of Education		
Secretary to Board	$ 10,440	
Other Salaries and Wages	2,500	
Board and Committee Members Fees	62,732	
Social Security	2,226	
Pensions	2,498	
Life Insurance	1,070	
Medical Insurance	264,148	
Employer Medicare	878	
Other Fringe Benefits	41,519	
Audit Services	27,000	
Dues and Memberships	11,303	
Legal Services	29,633	
Travel	24,797	
Liability Insurance	129,105	
Premiums on Corporate Surety Bonds	1,190	
Trustee's Commission	235,444	
Workers' Compensation Insurance	419,201	
Criminal Investigation of Applicants - TBI	6,645	
Other Charges	6,675	
Total Board of Education		1,279,004
Director of Schools		
County Official/Administrative Officer	$ 123,599	
Career Ladder Program	1,000	
Secretary(ies)	33,160	
Other Salaries and Wages	3,832	

(Continued)

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.)		
Director of Schools (Cont.)		
Social Security	$ 9,592	
Pensions	12,967	
Life Insurance	256	
Medical Insurance	15,901	
Employer Medicare	2,243	
Communication	22,751	
Dues and Memberships	6,458	
Postal Charges	2,394	
Travel	6,953	
Office Supplies	3,149	
Total Director of Schools		$ 244,255
Office of the Principal		
Principals	$ 1,070,977	
Career Ladder Program	4,000	
Assistant Principals	557,448	
Secretary(ies)	627,768	
Clerical Personnel	7,375	
Other Salaries and Wages	56,490	
Social Security	135,492	
Pensions	160,641	
Life Insurance	5,238	
Medical Insurance	432,158	
Employer Medicare	31,737	
Communication	57,054	
Other Charges	9,760	
Total Office of the Principal		3,156,138
Fiscal Services		
Other Charges	$ 120,067	
Total Fiscal Services		120,067
Operation of Plant		
Custodial Personnel	$ 1,081,882	
Other Salaries and Wages	5,046	
Social Security	60,263	
Pensions	61,926	
Life Insurance	4,765	
Medical Insurance	347,856	
Employer Medicare	14,339	
Maintenance and Repair Services - Equipment	21,608	
Other Contracted Services	90,364	
Custodial Supplies	99,696	
Electricity	1,003,079	
Natural Gas	134,010	
Water and Sewer	250,149	

(Continued)

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.)		
Operation of Plant (Cont.)		
Other Supplies and Materials	$ 63	
Building and Contents Insurance	308,271	
Total Operation of Plant		$ 3,483,317
Maintenance of Plant		
Supervisor/Director	$ 3,996	
Maintenance Personnel	318,480	
Other Salaries and Wages	59,563	
Social Security	22,389	
Pensions	22,501	
Life Insurance	998	
Medical Insurance	85,606	
Employer Medicare	5,236	
Communication	1,755	
Maintenance and Repair Services - Buildings	53,281	
Maintenance and Repair Services - Vehicles	6,732	
Other Contracted Services	19,317	
Gasoline	14,352	
General Construction Materials	122,540	
Other Charges	7,057	
Total Maintenance of Plant		743,803
Transportation		
Supervisor/Director	$ 44,624	
Bus Drivers	38,014	
Other Salaries and Wages	33,873	
Social Security	6,787	
Pensions	6,022	
Life Insurance	225	
Medical Insurance	12,304	
Employer Medicare	1,608	
Contracts with Vehicle Owners	1,578,956	
Maintenance and Repair Services - Vehicles	4,740	
Medical and Dental Services	1,210	
Travel	1,360	
Gasoline	14,011	
Other Supplies and Materials	735	
Vehicle and Equipment Insurance	75,254	
Other Charges	25	
Total Transportation		1,819,748
Central and Other		
Other Salaries and Wages	$ 109,447	
Social Security	6,342	
Pensions	6,744	
Life Insurance	128	

(Continued)

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.)			
Central and Other (Cont.)			
Medical Insurance	$ 17,058		
Employer Medicare	1,519		
Other Contracted Services	50,921		
Other Supplies and Materials	36,581		
Other Charges	2,400		
Total Central and Other		$ 231,140	
Operation of Non-Instructional Services			
Community Services			
Other Salaries and Wages	$ 65,352		
Social Security	3,635		
Pensions	3,830		
Life Insurance	256		
Medical Insurance	26,031		
Employer Medicare	850		
Other Charges	3,910		
Total Community Services		103,864	
Early Childhood Education			
Teachers	$ 732,980		
Career Ladder Program	2,300		
Educational Assistants	217,551		
Other Salaries and Wages	25,440		
Non-certified Substitute Teachers	7,280		
Social Security	55,709		
Pensions	70,586		
Life Insurance	3,283		
Medical Insurance	199,463		
Employer Medicare	13,334		
Travel	1,004		
Other Charges	17,641		
Regular Instruction Equipment	11,347		
Total Early Childhood Education		1,357,918	
Capital Outlay			
Regular Capital Outlay			
Architects	$ 10,256		
Engineering Services	18,525		
Building Improvements	6,069		
Other Capital Outlay	442,563		
Total Regular Capital Outlay		477,413	
Other Debt Service			
Education			
Other Debt Service	$ 2,162,154		
Total Education		2,162,154	
Total General Purpose School Fund			$ 42,582,574

(Continued)

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	$ 2,169,732		
Educational Assistants	592,461		
Bonus Payments	46,640		
Other Salaries and Wages	138,266		
Non-certified Substitute Teachers	13,293		
Social Security	167,944		
Pensions	192,154		
Life Insurance	5,858		
Medical Insurance	469,653		
Employer Medicare	39,917		
Instructional Supplies and Materials	359,595		
Textbooks - Bound	141,088		
Software	222,759		
Other Supplies and Materials	1,585		
Regular Instruction Equipment	769,002		
Total Regular Instruction Program		$	5,329,947
Special Education Program			
Teachers	$ 353,753		
Homebound Teachers	14,086		
Educational Assistants	467,850		
Speech Pathologist	58,492		
Social Security	47,075		
Pensions	36,211		
Life Insurance	1,522		
Medical Insurance	124,150		
Employer Medicare	12,402		
Instructional Supplies and Materials	48,004		
Other Supplies and Materials	7,344		
Special Education Equipment	25,968		
Total Special Education Program			1,196,857
Career and Technical Education Program			
Educational Assistants	$ 17,714		
Social Security	998		
Pensions	1,038		
Life Insurance	101		
Medical Insurance	7,396		
Employer Medicare	233		
Instructional Supplies and Materials	29,820		
Other Supplies and Materials	1,984		
Vocational Instruction Equipment	33,356		
Total Career and Technical Education Program			92,640

(Continued)

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			
Health Services			
Medical Personnel	$ 20,418		
Social Security	1,266		
Life Insurance	11		
Medical Insurance	1,680		
Employer Medicare	296		
Drugs and Medical Supplies	3,160		
Total Health Services		$	26,831
Other Student Support			
Guidance Personnel	$ 79,661		
Other Salaries and Wages	6,000		
Social Security	3,650		
Pensions	5,905		
Life Insurance	128		
Medical Insurance	17,058		
Employer Medicare	1,108		
Communication	33,970		
Travel	20,013		
Software	6,813		
In Service/Staff Development	6,346		
Other Charges	20,685		
Total Other Student Support			201,337
Regular Instruction Program			
Supervisor/Director	$ 104,286		
Secretary(ies)	41,170		
Clerical Personnel	10,000		
Bonus Payments	4,287		
Other Salaries and Wages	708,975		
Social Security	45,570		
Pensions	60,454		
Life Insurance	1,413		
Medical Insurance	120,191		
Employer Medicare	12,059		
Maintenance and Repair Services - Equipment	4,623		
Postal Charges	40		
Travel	5,240		
Other Contracted Services	85,000		
Other Supplies and Materials	21,304		
In Service/Staff Development	1,009,516		
Other Equipment	9,140		
Total Regular Instruction Program			2,243,268
Special Education Program			
Psychological Personnel	$ 105,590		
Medical Personnel	8,989		

(Continued)

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.)		
Special Education Program (Cont.)		
Clerical Personnel	$ 25,416	
Other Salaries and Wages	13,816	
Social Security	8,627	
Pensions	6,205	
Life Insurance	213	
Medical Insurance	1,680	
Employer Medicare	2,218	
Contracts with Private Agencies	165,404	
Maintenance and Repair Services - Equipment	2,477	
Other Supplies and Materials	10,461	
In Service/Staff Development	7,293	
Total Special Education Program		$ 358,389
Career and Technical Education Program		
Travel	$ 2,808	
In Service/Staff Development	1,141	
Total Career and Technical Education Program		3,949
Technology		
Computer Programmer(s)	$ 53,206	
Other Salaries and Wages	75,464	
Social Security	6,794	
Pensions	8,998	
Life Insurance	279	
Medical Insurance	26,727	
Employer Medicare	1,702	
Travel	1,482	
Cabling	547,357	
Other Equipment	1,637,712	
Total Technology		2,359,721
Office of the Principal		
Assistant Principals	$ 137,944	
Social Security	8,037	
Pensions	10,730	
Life Insurance	256	
Medical Insurance	29,697	
Employer Medicare	1,880	
Total Office of the Principal		188,544
Operation of Plant		
Custodial Supplies	$ 12,374	
Plant Operation Equipment	4,645	
Total Operation of Plant		17,019

(Continued)

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.)			
Transportation			
Bus Drivers	$ 77,010		
Other Salaries and Wages	32,046		
Social Security	3,796		
Employer Medicare	1,581		
Maintenance and Repair Services - Vehicles	12,234		
Gasoline	20,776		
Transportation Equipment	126,037		
Total Transportation		$ 273,480	
Operation of Non-Instructional Services			
Community Services			
Other Salaries and Wages	$ 539,272		
Social Security	31,227		
Pensions	38,732		
Employer Medicare	7,820		
Other Supplies and Materials	15,495		
Other Charges	14,632		
Total Community Services		647,178	
Capital Outlay			
Regular Capital Outlay			
Plant Operation Equipment	$ 68,862		
Other Capital Outlay	1,485,525		
Total Regular Capital Outlay		1,554,387	
Total School Federal Projects Fund			$ 14,493,547
Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 79,356		
Accountants/Bookkeepers	31,954		
Cafeteria Personnel	1,054,302		
Other Salaries and Wages	152,667		
Social Security	80,456		
Pensions	59,926		
Life Insurance	5,529		
Medical Insurance	353,720		
Employer Medicare	17,761		
Other Fringe Benefits	23,871		
Communication	7,812		
Maintenance and Repair Services - Equipment	58,255		
Travel	3,118		
Other Contracted Services	45,333		
Food Preparation Supplies	161,663		
Food Supplies	1,494,734		

(Continued)

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

Central Cafeteria Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Food Service (Cont.)			
Uniforms	$ 5,250		
USDA - Commodities	342,862		
Other Supplies and Materials	9,933		
In Service/Staff Development	984		
Other Charges	96,032		
Food Service Equipment	86,010		
Total Food Service		$ 4,171,528	
Total Central Cafeteria Fund			$ 4,171,528
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 1,866,015		
Total Community Services		$ 1,866,015	
Total Internal School Fund			1,866,015
Total Governmental Funds - Campbell County School Department			$ 63,113,664

SINGLE AUDIT SECTION

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

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

Independent Auditor's Report

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, 2023, and the related notes to the financial statements, which collectively comprise Campbell County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated February 20, 2024. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the discretely presented Campbell County School Department, as described in our report on Campbell County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Campbell County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Campbell County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

February 20, 2024

JEM/gc

Jason E. Mumpower
Comptroller

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

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

Opinion on Each Major Federal Program

We have audited Campbell County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Campbell County's major federal programs for the year ended June 30, 2023. 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.

In our opinion, Campbell County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Campbell County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Campbell County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of Campbell County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Campbell County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Campbell County's basic financial statements. We issued our report thereon dated February 20, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

February 20, 2024

JEM/gc

Campbell County, Tennessee, and the Campbell County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (7) (8)
For the Year Ended June 30, 2023

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	
U.S. Department of Agriculture:				
Direct Program:				
Emergency Watershed Protection Program	10.923	N/A	$ 259,482	
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	342,862	(5)
National School Lunch Program (Commodities - Cash Assistance)	10.555	N/A	9,925	(5)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-23-75495	194,584	
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	909,003	
National School Lunch Program	10.555	N/A	2,648,302	(5)
National School Lunch Program (Supply Chain Assistance Fund)	10.555	N/A	154,236	(5)
Fresh Fruit and Vegetable Program	10.582	N/A	101,250	
COVID-19 - Pandemic EBT Administrative Costs	10.649	N/A	5,950	
Total U.S. Department of Agriculture			$ 4,625,594	
U.S. Department of Interior:				
Direct Program:				
Partners for Fish and Wildlife	15.631	N/A	$ 211,323	
Total U.S. Department of Interior			$ 211,323	
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Airport Improvement Program	20.106	(6)	$ 329,135	
Highway Planning and Construction	20.205	07LPLM-F3-019	1,957	
Alcohol Open Container Requirements	20.607	(6)	47,806	
Total U.S. Department of Transportation			$ 378,898	
U.S. Department of the Treasury:				
Direct Award:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	$ 7,738,841	
Total U.S. Department of the Treasury			$ 7,738,841	
U.S. Department of Education:				
Passed-through State Department of Education:				
Title I Grants to Local Educational Agencies	84.010	N/A	$ 2,242,850	
Special Education Cluster: (4)				
Special Education - Grants to States	84.027	N/A	1,545,211	(5)
COVID-19 - Special Education - Grants to States	84.027	84.027X	65,364	(5)
Special Education - Preschool Grants	84.173	N/A	56,785	(5)
COVID-19 - Special Education - Preschool Grants	84.173	84.173X	12,885	(5)
Career and Technical Education - Basic Grants to States	84.048	N/A	122,948	
Twenty-first Century Community Learning Centers	84.287	(3)	647,178	
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	(3)	257,050	
Rural Education	84.358	N/A	167,773	
Supporting Effective Instruction State Grants	84.367	N/A	371,531	
COVID 19 - Education Stabilization Fund Program - Governor's Emergency Education Relief Fund (ESSER - GEER)	84.425C	N/A	139,000	(5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund (ESSER II)	84.425D	N/A	343,860	(5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund (ESSER ARP)	84.425U	N/A	8,808,406	(5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund - Homeless Children and Youth (ESSER ARP)	84.425W	N/A	9,933	(5)
Total U.S. Department of Education			$ 14,790,774	

(Continued)

Campbell County, Tennessee, and the Campbell County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (7) (8) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Family Planning Services	93.217	GG-23-75495	$ 11,370
Medicaid Cluster: (4)			
Medical Assistance Program	93.778	GG-23-75495	79,324
HIV Prevention Activities Health Department Based	93.940	GG-23-75495	3,481
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	GG-23-75495	11,322
Maternal and Child Health Service Block Grant to the States	93.994	GG-23-75495	46,212
Passed-through State Department of Education:			
Temporary Assistance for Needy Families	93.558	N/A	141,426
Total U.S. Department of Health and Human Services			$ 293,135
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(3)	$ 169,055
Emergency Management Performance Grants	97.042	34101-31123	25,000
Homeland Security Grant Program	97.067	34101-18422	13,500
Total U.S. Department of Homeland Security			$ 207,555
Total Expenditures of Federal Grants			$ 28,246,120

	Contract Number	
State Grants		
Litter Program - State Department of Transportation	(3)	$ 34,630
Health Department Grants - State Department of Health	GG-23-75495	380,605
Airport Maintenance - State Department of Transportation	(3)	15,000
Airport Improvement Program - State Department of Transportation	40100-49630	1,526
Highway Planning Grant - State Department of Transportation	07LPLM-F3-019	489
Public Assistance Grant - Tennessee Emergency Management Agency	(3)	27,468
Aging Program - State Commission on Aging	(3)	17,754
Juvenile Services Program - State Children's Services Commission	(3)	9,000
Tourism Enhancement Grant - State Department of Tourist Development	(3)	75,000
State Direct Appropriation Grant FY 2021 - State Department of Finance and Administration	(3)	27,566
Coordinated School Health Grant - State Department of Education	(3)	99,892
Family Resource Center - State Department of Education	(3)	59,223
Safe Schools Grant - State Department of Education	(3)	116,271
Early Childhood Education Program - State Department of Education	(3)	975,493
Driver's Education- State Department of Education	(3)	10,242
Summer Learning Camp - State Department of Education	(3)	187,089
Learning Camp Transportation - State Department of Education	(3)	68,904
Total State Grants		$ 2,106,152

FAL = Federal Assistance Listing
N/A - Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Campbell County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) Information not available.
(4) Child Nutrition Cluster total $4,165,578; Special Education Cluster total $1,680,245; Medicaid Cluster total $79,324.
(5) FAL No. Totals: FAL No. 10.555, $3,155,325; FAL No. 84.027, $1,610,575; FAL No. 84.173 $69,670; FAL No. 84.425, $9,301,199.
(6) Grants with multiple pass-through identifying numbers:
FAL No. 20.106: 40100-40400 $41,620; AERO-21-276-00 $10,309; 40100-49630 $263,192; 40100-22520 $14,014
FAL No. 20.607: Z22THS039 $8,429; Z23THS037 $39,377
(7) No amounts ($0) were passed through to subrecipients.
(8) CONSOLIDATED ADMINISTRATION
The following amounts were consolidated for administration purposes:

Program Title	FAL Number	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	$ 163,399
Supporting Effective Instruction State Grants	84.367	23,343
Rural Education	84.358	4,885
		$ 191,627

Campbell County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2023

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Financial Report for Campbell County, Tennessee, for the year ended June 30, 2023.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status

There were no prior-year financial statement findings to report.

Prior-year Federal Awards Findings

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

CAMPBELL COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

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

2. Internal Control Over Financial Reporting:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

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

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**

7. Identification of Major Federal Programs:

   * Assistance Listing Numbers: 10.553, 10.555, and 10.582 — Child Nutrition Cluster: School Breakfast Program, National School Lunch Program, and Fresh Fruit and Vegetable Program

   * Assistance Listing Number: 21.027 — COVID 19 - Coronavirus State and Local Fiscal Recovery Funds

   * Assistance Listing Number: 84.425 — COVID 19 - Education Stabilization Fund

8. Dollar threshold used to distinguish between Type A and Type B Programs. **$847,384**

9. Auditee qualified as low-risk auditee? **YES**

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

There were no findings relating to the financial statements of Campbell County, Tennessee, as a result of our examination for the year ended June 30, 2023.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2023.

Campbell County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2023

The audit of Campbell County did not report any findings and recommendations. Therefore, no management responses are required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).