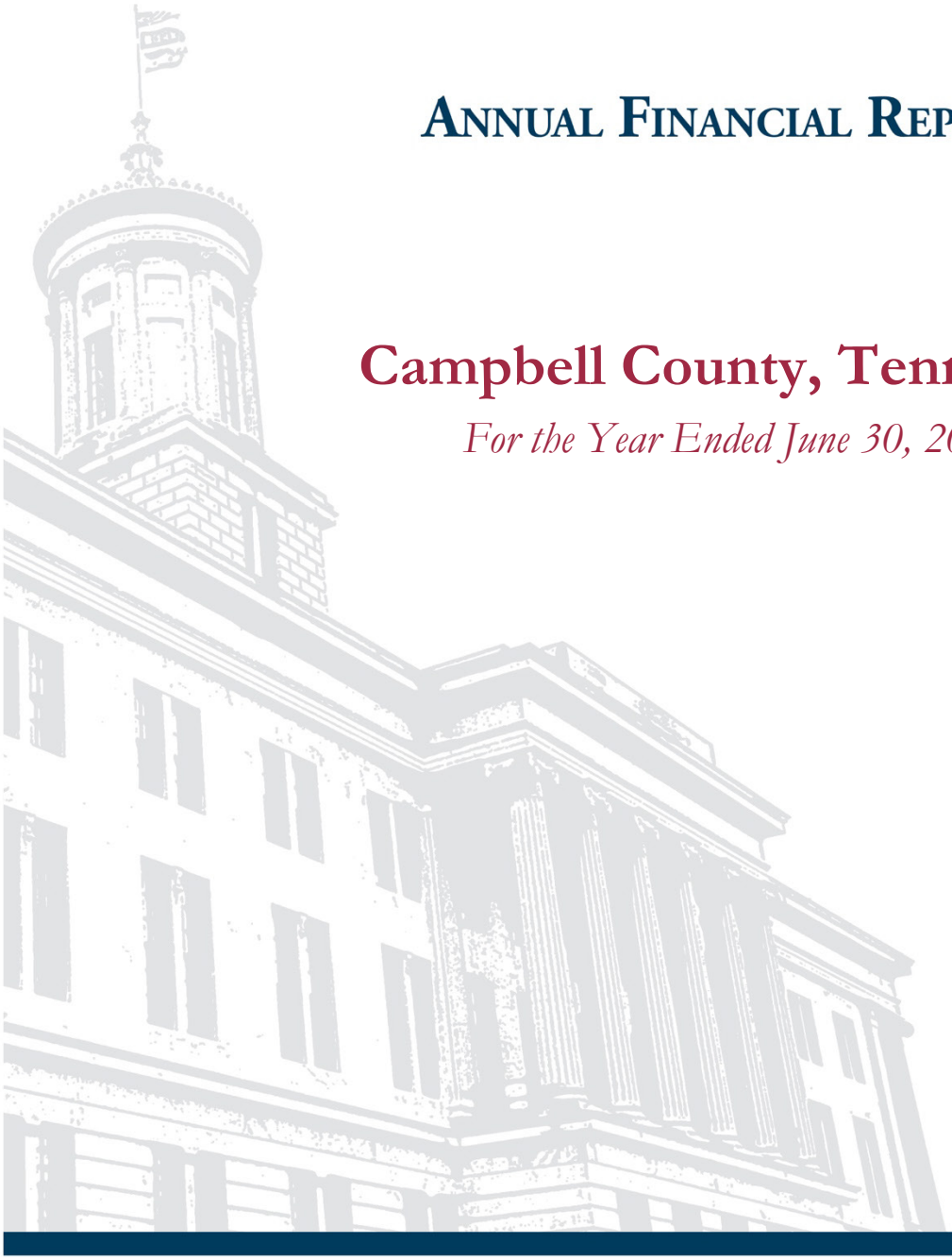
TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Campbell County, Tennessee

For the Year Ended June 30, 2024



Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT

CAMPBELL COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2024

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

ROBERT J. ANDERSON, CPA, CGFM
Audit Manager

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

CAMPBELL COUNTY, TENNESSEE
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Summary of Audit Findings

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

Scope

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

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, 2024

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

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

Financial Management Committee

Johnny Bruce, Chairman
Ron Dilbeck, Road Superintendent
Jennifer Fields, Director of Schools
Scott Kitts
Jack Lynch, County Mayor
Derrick Sharp
Scott Stanfield

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, 2024, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the 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, 2024, and the respective changes in financial position thereof and the respective budgetary comparison for the General, 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 1.57 percent, 1.74 percent, and 2.75 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 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 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.

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

Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 October 21, 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

October 21, 2024

JEM/gc

BASIC FINANCIAL STATEMENTS SECTION

CAMPBELL COUNTY, TENNESSEE
Statement of Net Position
June 30, 2024

	Primary Government	Component Unit
	Governmental Activities	Campbell County School Department
ASSETS		
Cash	$ 6,620	$ 1,224,477
Equity in Pooled Cash and Investments	35,791,025	20,336,308
Inventories	36,500	0
Accounts Receivable	1,330,167	837
Allowance for Uncollectible	(232,396)	0
Due from Other Governments	2,568,449	3,565,298
Due from Primary Government	0	11,054
Due from Component Units	46,121	0
Property Taxes Receivable	16,128,374	3,805,710
Allowance for Uncollectible Property Taxes	(688,439)	(171,425)
Prepaid Items	1,250	0
Leases Receivable - Long-term	353,134	0
Net Pension Asset - Teacher Retirement Plan	0	172,493
Net Pension Asset - Teacher Legacy Pension Plan	0	5,621,822
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	697,949
Capital Assets:		
Assets Not Depreciated:		
Land	2,281,245	1,284,425
Construction in Progress	2,283,687	143,768
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	21,502,789	39,113,850
Infrastructure	22,714,918	0
Other Capital Assets	6,567,789	1,854,356
Total Assets	$ 110,691,233	$ 77,660,922
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding	$ 1,886	$ 0
Pension Changes in Experience	1,252,279	1,865,195
Pension Changes in Investment Earnings	302,808	1,145,004
Pension Changes in Assumptions	777,973	2,284,553
Pension Changes in Proportion	0	161,156
Pension Contributions After Measurement Date	729,324	1,644,355
OPEB Changes in Experience	9,000	1,510,913
OPEB Changes in Assumptions	91,000	917,230
OPEB Changes in Proportion	0	134,374
OPEB Contributions After Measurement Date	25,629	621,509
Total Deferred Outflows of Resources	$ 3,189,899	$ 10,284,289

(Continued)

CAMPBELL COUNTY, TENNESSEE
Statement of Net Position (Cont.)

	Primary Government	Component Unit
	Governmental Activities	Campbell County School Department
LIABILITIES		
Accounts Payable	$ 1,028,847	$ 301,140
Accrued Payroll	80,549	243,880
Accrued Interest Payable	66,053	0
Payroll Deductions Payable	212,344	436,813
Claims and Judgements Payable	4,000,000	0
Due to Primary Government	0	46,121
Due to Component Units	11,054	0
Due to State of Tennessee	13,172	0
Other Collections	8,950	0
Noncurrent Liabilities:		
Due Within One Year - Debt	3,561,736	0
Due Within One Year - Other	457,071	1,253,737
Due in More Than One Year - Debt	22,386,891	0
Due in More Than One Year - Other	1,322,733	8,714,270
Total Liabilities	$ 33,149,400	$ 10,995,961
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 14,850,668	$ 3,478,575
Deferred Credit on Refunding	60,830	0
Deferred Leases Receivable	353,134	0
Pension Changes in Experience	94,308	400,729
Pension Changes in Proportion	0	91,330
OPEB Changes in Experience	322,000	618,490
OPEB Changes in Assumptions	91,000	1,005,142
OPEB Changes in Proportion	0	295,163
Total Deferred Inflows of Resources	$ 15,771,940	$ 5,889,429
NET POSITION		
Net Investment in Capital Assets	$ 46,519,771	$ 42,396,399
Restricted for:		
General Government	60,754	0
Administration of Justice	248,963	0
Public Safety	183,901	0
Public Health and Welfare	561,026	0
Other Operations	51,316	0
Highways	297,583	0
Education	0	5,077,124
Pensions	0	6,492,264
Capital Projects	669,937	0
Unrestricted	16,366,541	17,094,034
Total Net Position	$ 64,959,792	$ 71,059,821

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, 2024

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	$ 3,993,877	$ 687,032	$ 743,017	$ 4,500	$ (2,559,328)	$ 0
Finance	3,578,430	1,286,380	120,067	0	(2,171,983)	0
Administration of Justice	1,741,607	794,968	9,000	0	(937,639)	0
Public Safety	12,031,177	1,847,378	2,571,658	92,078	(7,520,063)	0
Public Health and Welfare	7,763,670	3,208,298	1,832,337	6,375	(2,716,660)	0
Social, Cultural, and Recreational Services	413,420	6,708	8,950	0	(397,762)	0
Agriculture and Natural Resources	58,104	0	0	0	(58,104)	0
Highways	8,493,241	408,863	2,733,630	2,461,057	(2,889,691)	0
Education	4,783	0	0	0	(4,783)	0
Interest on Long-Term Debt	614,650	0	0	0	(614,650)	0
Total Primary Government	$ 38,692,959	$ 8,239,627	$ 8,018,659	$ 2,564,010	$ (19,870,663)	$ 0
Component Unit:						
Campbell County School Department	$ 65,837,748	$ 203,143	$ 14,887,241	$ 914,122	$ 0	$ (49,833,242)
Total Component Unit	$ 65,837,748	$ 203,143	$ 14,887,241	$ 914,122	$ 0	$ (49,833,242)

(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					$ 8,925,099	$ 3,914,393
Property Taxes Levied for Solid Waste					1,683,963	0
Property Taxes Levied for Ambulance Service					1,314,797	0
Property Taxes Levied for Economic Development					231,145	0
Property Taxes Levied for Highways					665,210	0
Property Taxes Levied for Debt Service					1,051,079	0
Property Taxes Levied for Capital Projects					801,490	0
Local Option Sales Taxes					1,850,347	6,630,211
Hotel/Motel Tax					1,152,286	0
Wheel Tax					1,572,657	0
Litigation Taxes					486,920	0
Business Tax					480,702	0
Mineral Severance Tax					138,619	0
Wholesale Beer Tax					150,860	0
Other Local Taxes					431,799	57,207
Grants and Contributions Not Restricted to Specific Programs					4,342,177	42,168,303
Unrestricted Investment Income					1,601,320	8
Miscellaneous					179,831	88,013
Total General Revenues					$ 27,060,301	$ 52,858,135
Change in Net Position					$ 7,189,638	$ 3,024,893
Net Position, July 1, 2023					57,770,154	68,034,928
Net Position, June 30, 2024					$ 64,959,792	$ 71,059,821

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

CAMPBELL COUNTY, TENNESSEE
Balance Sheet
Governmental Funds
June 30, 2024

	Major Funds				
	General	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
ASSETS					
Cash	$ 520	$ 200	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	9,733,007	3,641,041	6,147,454	2,595,328	4,884,413
Inventories	0	0	0	36,500	0
Accounts Receivable	139,735	1,110,315	0	29,490	0
Allowance for Uncollectibles	0	(228,908)	0	0	0
Due from Other Governments	587,757	61,276	0	1,407,474	508,305
Due from Other Funds	6,870	0	0	0	0
Due from Component Units	46,121	0	0	0	0
Property Taxes Receivable	10,233,523	1,412,015	0	759,791	760,836
Allowance for Uncollectible Property Taxes	(428,493)	(60,940)	0	(31,891)	(40,192)
Prepaid Items	0	0	0	0	0
Leases Receivable - Long-term	0	0	0	0	353,134
Total Assets	$ 20,319,040	$ 5,934,999	$ 6,147,454	$ 4,796,692	$ 6,466,496
LIABILITIES					
Accounts Payable	$ 108,836	$ 34,248	$ 0	$ 782,623	$ 0
Accrued Payroll	60,334	3,488	0	8,634	0
Payroll Deductions Payable	150,026	28,424	0	16,918	0
Claims and Judgments Payable	4,000,000	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Component Units	0	0	0	0	11,054
Due to State of Tennessee	13,172	0	0	0	0
Other Collections	0	0	0	0	0
Total Liabilities	$ 4,332,368	$ 66,160	$ 0	$ 808,175	$ 11,054

(Continued)

CAMPBELL COUNTY, TENNESSEE
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				
	General	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 9,446,587	$ 1,298,246	$ 0	$ 701,143	$ 678,526
Deferred Delinquent Property Taxes	325,586	47,986	0	24,304	38,257
Deferred Leases Receivable	0	0	0	0	353,134
Other Deferred/Unavailable Revenue	26,934	604,117	0	1,092,607	320,516
Total Deferred Inflows of Resources	$ 9,799,107	$ 1,950,349	$ 0	$ 1,818,054	$ 1,390,433
FUND BALANCES					
Nonspendable:					
Inventory	$ 0	$ 0	$ 0	$ 36,500	$ 0
Prepaid Items	0	0	0	0	0
Restricted:					
Restricted for General Government	60,754	0	0	0	0
Restricted for Administration of Justice	248,963	0	0	0	0
Restricted for Public Safety	34,332	0	0	0	0
Restricted for Public Health and Welfare	479,323	0	0	0	0
Restricted for Other Operations	0	0	0	0	0
Restricted for Capital Outlay	122,078	0	0	0	0
Restricted for Capital Projects	0	0	0	0	0
Committed:					
Committed for Public Safety	1,008,535	0	0	0	0
Committed for Public Health and Welfare	0	3,743,353	0	0	0
Committed for Highways/Public Works	0	0	0	2,063,356	0
Committed for Debt Service	0	0	0	0	5,065,009
Committed for Capital Projects	0	0	0	0	0
Committed for OPEB	770,299	175,137	0	70,607	0

(Continued)

CAMPBELL COUNTY, TENNESSEE
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				
	General	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
FUND BALANCES (Cont.)					
Committed (Cont.):					
Committed for Other Purposes	$ 1,727,038	$ 0	$ 6,147,454	$ 0	$ 0
Assigned:					
Assigned for General Government	439,248	0	0	0	0
Assigned for Finance	59,848	0	0	0	0
Assigned for Administration of Justice	13,205	0	0	0	0
Assigned for Public Safety	212,070	0	0	0	0
Assigned for Public Health and Welfare	8,488	0	0	0	0
Assigned for Social, Cultural, and Recreational Services	36,179	0	0	0	0
Assigned for Agriculture and Natural Resources	1,297	0	0	0	0
Unassigned	965,908	0	0	0	0
Total Fund Balances	$ 6,187,565	$ 3,918,490	$ 6,147,454	$ 2,170,463	$ 5,065,009
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 20,319,040	$ 5,934,999	$ 6,147,454	$ 4,796,692	$ 6,466,496

(Continued)

CAMPBELL COUNTY, TENNESSEE
Balance Sheet
Governmental Funds (Cont.)

	Nonmajor Funds: Other Governmental Funds	Total Governmental Funds
ASSETS		
Cash	$ 5,900	$ 6,620
Equity in Pooled Cash and Investments	8,789,782	35,791,025
Inventories	0	36,500
Accounts Receivable	50,627	1,330,167
Allowance for Uncollectibles	(3,488)	(232,396)
Due from Other Governments	3,637	2,568,449
Due from Other Funds	0	6,870
Due from Component Units	0	46,121
Property Taxes Receivable	2,962,209	16,128,374
Allowance for Uncollectible Property Taxes	(126,923)	(688,439)
Prepaid Items	1,250	1,250
Leases Receivable - Long-term	0	353,134
Total Assets	$ 11,682,994	$ 55,347,675
LIABILITIES		
Accounts Payable	$ 103,140	$ 1,028,847
Accrued Payroll	8,093	80,549
Payroll Deductions Payable	16,976	212,344
Claims and Judgments Payable	0	4,000,000
Due to Other Funds	6,870	6,870
Due to Component Units	0	11,054
Due to State of Tennessee	0	13,172
Other Collections	8,950	8,950
Total Liabilities	$ 144,029	$ 5,361,786

(Continued)

CAMPBELL COUNTY, TENNESSEE
Balance Sheet
Governmental Funds (Cont.)

	Nonmajor Funds: Other Governmental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 2,726,166	$ 14,850,668
Deferred Delinquent Property Taxes	99,117	535,250
Deferred Leases Receivable	0	353,134
Other Deferred/Unavailable Revenue	9,234	2,053,408
Total Deferred Inflows of Resources	$ 2,834,517	$ 17,792,460
FUND BALANCES		
Nonspendable:		
Inventory	$ 0	$ 36,500
Prepaid Items	1,250	1,250
Restricted:		
Restricted for General Government	0	60,754
Restricted for Administration of Justice	0	248,963
Restricted for Public Safety	149,569	183,901
Restricted for Public Health and Welfare	33,717	513,040
Restricted for Other Operations	42,898	42,898
Restricted for Capital Outlay	0	122,078
Restricted for Capital Projects	2,798,487	2,798,487
Committed:		
Committed for Public Safety	0	1,008,535
Committed for Public Health and Welfare	1,201,802	4,945,155
Committed for Highways/Public Works	0	2,063,356
Committed for Debt Service	0	5,065,009
Committed for Capital Projects	2,045,648	2,045,648
Committed for OPEB	194,420	1,210,463

(Continued)

CAMPBELL COUNTY, TENNESSEE
Balance Sheet
Governmental Funds (Cont.)

	Nonmajor Funds: Other Governmental Funds	Total Governmental Funds
FUND BALANCES (Cont.)		
Committed (Cont.):		
Committed for Other Purposes	$ 2,236,657	$ 10,111,149
Assigned:		
Assigned for General Government	0	439,248
Assigned for Finance	0	59,848
Assigned for Administration of Justice	0	13,205
Assigned for Public Safety	0	212,070
Assigned for Public Health and Welfare	0	8,488
Assigned for Social, Cultural, and Recreational Services	0	36,179
Assigned for Agriculture and Natural Resources	0	1,297
Unassigned	0	965,908
Total Fund Balances	$ 8,704,448	$ 32,193,429
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 11,682,994	$ 55,347,675

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

Exhibit C-2

CAMPBELL COUNTY, TENNESSEE

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2024

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)			$ 32,193,429
(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	2,283,687		
Add: buildings and improvements net of accumulated depreciation	21,502,789		
Add: infrastructure net of accumulated depreciation	22,714,918		
Add: other capital assets net of accumulated depreciation	6,567,789		55,350,428
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: other loans payable	$ (842,248)		
Less: bonds payable	(22,950,000)		
Add: deferred charge on refunding	1,886		
Less: deferred credit on refunding	(60,830)		
Less: compensated absences payable	(500,078)		
Less: pension liability	(302,726)		
Less: OPEB liability	(977,000)		
Less: accrued interest on notes and other loans	(66,053)		
Less: unamortized premium on debt	(2,156,379)		(27,853,428)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			2,588,658
(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	$ 3,062,384		
Less: deferred inflows of resources related to pensions	(94,308)		
Add: deferred outflows of resources related to OPEB	125,629		
Less: deferred inflows of resources related to OPEB	(413,000)		2,680,705
Net position of governmental activities (Exhibit A)			$ 64,959,792

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

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

	Major Funds				
	General	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
Revenues					
Local Taxes	$ 12,476,567	$ 1,297,346	$ 0	$ 1,204,139	$ 2,705,009
Licenses and Permits	152,270	0	0	0	0
Fines, Forfeitures, and Penalties	194,013	0	0	0	0
Charges for Current Services	192,710	2,822,948	0	125	0
Other Local Revenues	1,330,320	26,139	256,835	447,063	213,750
Fees Received From County Officials	1,975,383	0	0	0	0
State of Tennessee	5,975,723	0	0	4,324,831	56,723
Federal Government	1,117,353	268,745	0	89,406	0
Other Governments and Citizens Groups	1,221,116	0	0	0	2,084,094
Total Revenues	$ 24,635,455	$ 4,415,178	$ 256,835	$ 6,065,564	$ 5,059,576
Expenditures					
Current:					
General Government	$ 2,303,667	$ 0	$ 0	$ 0	$ 0
Finance	3,465,693	0	0	0	0
Administration of Justice	1,634,805	0	0	0	0
Public Safety	16,351,124	0	0	0	0
Public Health and Welfare	1,389,695	3,260,285	0	0	0
Social, Cultural, and Recreational Services	401,360	0	0	0	0
Agriculture and Natural Resources	58,104	0	0	0	0
Other Operations	820,405	2,433	149,824	0	0
Highways	5,923	0	0	6,406,345	0
Debt Service:					
Principal on Debt	0	0	0	0	3,980,572
Interest on Debt	0	0	0	0	960,885
Other Debt Service	0	0	0	0	47,634

(Continued)

CAMPBELL COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (Cont.)

	Major Funds				
	General	Ambulance Service	Other Special Revenue	Highway / Public Works	General Debt Service
Expenditures (Cont.)					
Capital Projects	$ 0	$ 260,290	$ 44,422	$ 0	$ 0
Total Expenditures	$ 26,430,776	$ 3,523,008	$ 194,246	$ 6,406,345	$ 4,989,091
Excess (Deficiency) of Revenues Over Expenditures	$ (1,795,321)	$ 892,170	$ 62,589	$ (340,781)	$ 70,485
Other Financing Sources (Uses)					
Insurance Recovery	$ 38,873	$ 162,860	$ 0	$ 41,471	$ 0
Total Other Financing Sources (Uses)	$ 38,873	$ 162,860	$ 0	$ 41,471	$ 0
Net Change in Fund Balances	$ (1,756,448)	$ 1,055,030	$ 62,589	$ (299,310)	$ 70,485
Fund Balance, July 1, 2023	7,944,013	2,863,460	6,084,865	2,469,773	4,994,524
Fund Balance, June 30, 2024	$ 6,187,565	$ 3,918,490	$ 6,147,454	$ 2,170,463	$ 5,065,009

(Continued)

CAMPBELL COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (Cont.)

	Nonmajor Funds	
	Other Governmental Funds	Total Governmental Funds
Revenues		
Local Taxes	$ 3,591,739	$ 21,274,800
Licenses and Permits	0	152,270
Fines, Forfeitures, and Penalties	28,111	222,124
Charges for Current Services	448,605	3,464,388
Other Local Revenues	850,503	3,124,610
Fees Received From County Officials	0	1,975,383
State of Tennessee	26,522	10,383,799
Federal Government	222,735	1,698,239
Other Governments and Citizens Groups	0	3,305,210
Total Revenues	$ 5,168,215	$ 45,600,823
Expenditures		
Current:		
General Government	$ 80,398	$ 2,384,065
Finance	0	3,465,693
Administration of Justice	57,995	1,692,800
Public Safety	77,096	16,428,220
Public Health and Welfare	2,338,428	6,988,408
Social, Cultural, and Recreational Services	0	401,360
Agriculture and Natural Resources	0	58,104
Other Operations	169,814	1,142,476
Highways	0	6,412,268
Debt Service:		
Principal on Debt	0	3,980,572
Interest on Debt	0	960,885
Other Debt Service	0	47,634

(Continued)

CAMPBELL COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (Cont.)

	Nonmajor Funds: Other Governmental Funds	Total Governmental Funds
Expenditures (Cont.)		
Capital Projects	$ 794,311	$ 1,099,023
Total Expenditures	$ 3,518,042	$ 45,061,508
Excess (Deficiency) of Revenues Over Expenditures	$ 1,650,173	$ 539,315
Other Financing Sources (Uses)		
Insurance Recovery	$ 12,406	$ 255,610
Total Other Financing Sources (Uses)	$ 12,406	$ 255,610
Net Change in Fund Balances	$ 1,662,579	$ 794,925
Fund Balance, July 1, 2023	7,041,869	31,398,504
Fund Balance, June 30, 2024	$ 8,704,448	$ 32,193,429

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

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, 2024

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:		
Net change in fund balances - total governmental funds (Exhibit C-3)		$ 794,925
(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	$ 2,325,555	
Less: current-year depreciation expense	(4,151,597)	(1,826,042)
(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		(432,320)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2024	$ 2,588,658	
Less: deferred delinquent property taxes and other deferred June 30, 2023	(1,679,839)	908,819
(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	$ 374,907	
Add: principal payments on bonds	3,365,000	
Add: principal payments on notes	500,000	
Add: principal payments on other loans	115,572	
Add: change in deferred amounts on refunding debt	8,963	4,364,442
(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	$ 9,999	
Change in compensated absences payable	(60,514)	
Change in claims and judgments payable	4,000,000	
Change in net OPEB liability	(90,000)	
Change in net pension liability/asset	(1,137,529)	
Change in deferred outflows related to pensions	377,488	
Change in deferred inflows related to pensions	171,869	
Change in deferred outflows related to OPEB	(34,499)	
Change in deferred inflows related to OPEB	143,000	3,379,814
Change in net position of governmental activities (Exhibit B)		$ 7,189,638

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

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 12,476,567	$ 0	$ 0	$ 12,476,567	$ 11,784,135	$ 12,579,888	$ (103,321)
Licenses and Permits	152,270	0	0	152,270	178,073	178,073	(25,803)
Fines, Forfeitures, and Penalties	194,013	0	0	194,013	229,767	195,762	(1,749)
Charges for Current Services	192,710	0	0	192,710	153,815	189,565	3,145
Other Local Revenues	1,330,320	0	0	1,330,320	183,039	893,760	436,560
Fees Received From County Officials	1,975,383	0	0	1,975,383	2,049,087	2,036,871	(61,488)
State of Tennessee	5,975,723	0	0	5,975,723	4,985,177	6,845,531	(869,808)
Federal Government	1,117,353	0	0	1,117,353	13,498	508,823	608,530
Other Governments and Citizens Groups	1,221,116	0	0	1,221,116	705,018	980,068	241,048
Total Revenues	$ 24,635,455	$ 0	$ 0	$ 24,635,455	$ 20,281,609	$ 24,408,341	$ 227,114
Expenditures							
General Government							
County Commission	$ 298,734	$ (32,695)	$ 42,525	$ 308,564	$ 312,269	$ 316,145	$ 7,581
Board of Equalization	4,225	0	0	4,225	5,110	5,110	885
Other Boards and Committees	0	0	0	0	2,750	2,750	2,750
County Mayor/Executive	320,773	(621)	1,662	321,814	329,714	329,714	7,900
County Attorney	63,227	0	0	63,227	63,835	63,835	608
Election Commission	823,482	(2,116)	2,088	823,454	396,647	916,604	93,150
Register of Deeds	296,129	(5,135)	7,437	298,431	303,611	304,111	5,680
County Buildings	478,445	(3,121)	7,686	483,010	503,353	521,275	38,265
Preservation of Records	18,652	0	0	18,652	20,410	20,410	1,758
Finance							
Accounting and Budgeting	1,038,123	(12,998)	12,019	1,037,144	1,064,854	1,063,359	26,215
Central Services	830,476	(7,677)	11,303	834,102	791,247	878,867	44,765
Property Assessor's Office	561,761	(19,814)	18,004	559,951	568,463	564,973	5,022
Reappraisal Program	15,877	0	0	15,877	9,000	9,000	(6,877)
County Trustee's Office	390,079	(4,127)	4,214	390,166	433,628	432,418	42,252
County Clerk's Office	629,377	(6,182)	14,308	637,503	655,809	654,574	17,071

(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 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Administration of Justice							
Circuit Court	$ 822,614	$ (6,022)	$ 11,557	$ 828,149	$ 850,721	$ 854,036	$ 25,887
General Sessions Court	284,928	(90)	1,475	286,313	286,272	289,900	3,587
Chancery Court	426,706	(1,255)	173	425,624	421,749	428,034	2,410
District Attorney General	48,920	0	0	48,920	63,332	63,332	14,412
Office of Public Defender	51,637	0	0	51,637	47,499	60,199	8,562
Public Safety							
Sheriff's Department	3,033,415	(28,279)	30,894	3,036,030	3,225,282	3,197,209	161,179
Special Patrols	893,368	(13,050)	13,731	894,049	928,630	928,630	34,581
Traffic Control	56,496	(15,725)	1,017	41,788	25,710	161,410	119,622
Administration of the Sexual Offender Registry	3,367	(1,817)	0	1,550	8,700	8,700	7,150
Jail	5,332,383	(74,953)	46,872	5,304,302	5,629,038	5,678,428	374,126
Juvenile Services	73,829	(47)	0	73,782	71,757	79,767	5,985
Commissary	0	0	0	0	100	100	100
Fire Prevention and Control	167,174	0	0	167,174	163,175	167,175	1
Civil Defense	142,696	(19,710)	20,862	143,848	119,697	145,119	1,271
Rescue Squad	74,982	0	0	74,982	76,825	74,982	0
Other Emergency Management	157,047	0	31,409	188,456	188,456	188,456	0
County Coroner/Medical Examiner	120,663	(1,900)	3,249	122,012	218,849	186,954	64,942
Public Safety Grants Program	1,998,019	0	0	1,998,019	0	2,024,447	26,428
Other Public Safety	4,297,685	(50,860)	64,036	4,310,861	363,756	4,359,084	48,223
Public Health and Welfare							
Local Health Center	44,560	(2,736)	3,332	45,156	61,315	61,315	16,159
Rabies and Animal Control	391,400	0	0	391,400	431,401	431,401	40,001
Dental Health Program	4,610	(22)	1,465	6,053	7,740	7,740	1,687
Alcohol and Drug Programs	6,236	0	0	6,236	8,250	8,250	2,014
Crippled Children Services	2,764	0	0	2,764	2,764	2,764	0
Other Local Health Services	806,090	0	0	806,090	869,822	907,300	101,210
Appropriation to State	21,500	0	0	21,500	24,500	24,500	3,000
General Welfare Assistance	6,600	0	1,200	7,800	9,400	9,400	1,600

(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 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Public Health and Welfare (Cont.)							
Sanitation Education/Information	$ 105,935	$ (36)	$ 2,491	$ 108,390	$ 113,101	$ 113,101	$ 4,711
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	87,467	0	0	87,467	86,204	95,204	7,737
Libraries	38,000	0	0	38,000	38,000	38,000	0
Other Social, Cultural, and Recreational	275,893	(139,606)	36,179	172,466	196,060	184,490	12,024
Agriculture and Natural Resources							
Agricultural Extension Service	58,104	(405)	1,297	58,996	62,253	62,253	3,257
Other Operations							
Airport	116,467	(261)	3,720	119,926	102,552	134,927	15,001
Veterans' Services	200,028	(998)	1,330	200,360	193,936	202,936	2,576
Contributions to Other Agencies	90,700	0	0	90,700	99,700	91,200	500
Employee Benefits	410,787	0	0	410,787	151,554	435,521	24,734
Miscellaneous	2,423	(9,297)	7,800	926	13,930	13,430	12,504
Highways							
Employee Benefits	5,923	0	0	5,923	0	5,923	0
Total Expenditures	$ 26,430,776	$ (461,555)	$ 405,335	$ 26,374,556	$ 20,622,730	$ 27,808,762	$ 1,434,206
Excess (Deficiency) of Revenues Over Expenditures	$ (1,795,321)	$ 461,555	$ (405,335)	$ (1,739,101)	$ (341,121)	$ (3,400,421)	$ 1,661,320
Other Financing Sources (Uses)							
Insurance Recovery	$ 38,873	$ 0	$ 0	$ 38,873	$ 0	$ 35,817	$ 3,056
Total Other Financing Sources	$ 38,873	$ 0	$ 0	$ 38,873	$ 0	$ 35,817	$ 3,056
Net Change in Fund Balance	$ (1,756,448)	$ 461,555	$ (405,335)	$ (1,700,228)	$ (341,121)	$ (3,364,604)	$ 1,664,376
Fund Balance, July 1, 2023	7,944,013	(461,555)	0	7,482,458	6,732,509	6,732,509	749,949
Fund Balance, June 30, 2024	$ 6,187,565	$ 0	$ (405,335)	$ 5,782,230	$ 6,391,388	$ 3,367,905	$ 2,414,325

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

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 1,297,346	$ 0	$ 0	$ 1,297,346	$ 1,300,137	$ 1,300,137	$ (2,791)
Charges for Current Services	2,822,948	0	0	2,822,948	2,597,605	2,697,605	125,343
Other Local Revenues	26,139	0	0	26,139	0	0	26,139
Federal Government	268,745	0	0	268,745	93,500	187,500	81,245
Total Revenues	$ 4,415,178	$ 0	$ 0	$ 4,415,178	$ 3,991,242	$ 4,185,242	$ 229,936
Expenditures							
Public Health and Welfare							
Ambulance/Emergency Medical Services	$ 2,520,051	$ (22,422)	$ 19,664	$ 2,517,293	$ 4,342,419	$ 3,136,310	$ 619,017
Other Public Health and Welfare	740,234	0	6,286	746,520	0	842,619	96,099
Other Operations							
Employee Benefits	2,433	0	0	2,433	5,383	10,383	7,950
Capital Projects							
Public Health and Welfare Projects	260,290	0	1,639,360	1,899,650	0	1,905,350	5,700
Total Expenditures	$ 3,523,008	$ (22,422)	$ 1,665,310	$ 5,165,896	$ 4,347,802	$ 5,894,662	$ 728,766
Excess (Deficiency) of Revenues Over Expenditures	$ 892,170	$ 22,422	$ (1,665,310)	$ (750,718)	$ (356,560)	$ (1,709,420)	$ 958,702
Other Financing Sources (Uses)							
Insurance Recovery	$ 162,860	$ 0	$ 0	$ 162,860	$ 0	$ 162,860	$ 0
Total Other Financing Sources	$ 162,860	$ 0	$ 0	$ 162,860	$ 0	$ 162,860	$ 0
Net Change in Fund Balance	$ 1,055,030	$ 22,422	$ (1,665,310)	$ (587,858)	$ (356,560)	$ (1,546,560)	$ 958,702
Fund Balance, July 1, 2023	2,863,460	(22,422)	0	2,841,038	4,347,802	4,347,802	(1,506,764)
Fund Balance, June 30, 2024	$ 3,918,490	$ 0	$ (1,665,310)	$ 2,253,180	$ 3,991,242	$ 2,801,242	$ (548,062)

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

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Other Local Revenues	$ 256,835	$ 0	$ 0	$ 256,835	$ 0	$ 218,038	$ 38,797
Federal Government	0	0	0	0	1,462,503	2,323,244	(2,323,244)
Total Revenues	$ 256,835	$ 0	$ 0	$ 256,835	$ 1,462,503	$ 2,541,282	$ (2,284,447)
Expenditures							
Other Operations							
American Rescue Plan Act Grant #6	$ 15,000	$ (3,035,000)	$ 3,020,000	$ 0	$ 0	$ 500,000	$ 500,000
American Rescue Plan Act Grant #7	134,824	(134,949)	443,125	443,000	1,462,503	2,323,244	1,880,244
Capital Projects							
Other General Government Projects	44,422	(44,422)	216,158	216,158	0	218,038	1,880
Total Expenditures	$ 194,246	$ (3,214,371)	$ 3,679,283	$ 659,158	$ 1,462,503	$ 3,041,282	$ 2,382,124
Excess (Deficiency) of Revenues Over Expenditures	$ 62,589	$ 3,214,371	$ (3,679,283)	$ (402,323)	$ 0	$ (500,000)	$ 97,677
Net Change in Fund Balance	$ 62,589	$ 3,214,371	$ (3,679,283)	$ (402,323)	$ 0	$ (500,000)	$ 97,677
Fund Balance, July 1, 2023	6,084,865	(3,214,371)	0	2,870,494	6,084,865	6,084,865	(3,214,371)
Fund Balance, June 30, 2024	$ 6,147,454	$ 0	$ (3,679,283)	$ 2,468,171	$ 6,084,865	$ 5,584,865	$ (3,116,694)

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

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 1,204,139	$ 0	$ 0	$ 1,204,139	$ 1,178,569	$ 1,178,569	$ 25,570
Charges for Current Services	125	0	0	125	250	250	(125)
Other Local Revenues	447,063	0	0	447,063	477,734	515,934	(68,871)
State of Tennessee	4,324,831	0	0	4,324,831	3,175,708	6,088,416	(1,763,585)
Federal Government	89,406	0	0	89,406	0	166,619	(77,213)
Total Revenues	$ 6,065,564	$ 0	$ 0	$ 6,065,564	$ 4,832,261	$ 7,949,788	$ (1,884,224)
Expenditures							
Highways							
Administration	$ 273,837	$ (534)	$ 1,377	$ 274,680	$ 259,939	$ 277,646	$ 2,966
Highway and Bridge Maintenance	2,361,848	(36,559)	12,077	2,337,366	2,410,555	2,456,951	119,585
Operation and Maintenance of Equipment	935,367	(36,735)	23,565	922,197	1,069,168	1,128,175	205,978
Quarry Operations	236,396	(22,315)	38,413	252,494	272,204	280,204	27,710
Other Charges	152,713	(1,464)	9,826	161,075	212,945	219,300	58,225
Employee Benefits	94,800	(1,430)	556	93,926	139,137	122,782	28,856
Capital Outlay	2,351,384	(122,165)	1,010,304	3,239,523	560,484	4,282,770	1,043,247
Total Expenditures	$ 6,406,345	$ (221,202)	$ 1,096,118	$ 7,281,261	$ 4,924,432	$ 8,767,828	$ 1,486,567
Excess (Deficiency) of Revenues Over Expenditures	$ (340,781)	$ 221,202	$ (1,096,118)	$ (1,215,697)	$ (92,171)	$ (818,040)	$ (397,657)
Other Financing Sources (Uses)							
Insurance Recovery	$ 41,471	$ 0	$ 0	$ 41,471	$ 0	$ 48,507	$ (7,036)
Total Other Financing Sources	$ 41,471	$ 0	$ 0	$ 41,471	$ 0	$ 48,507	$ (7,036)
Net Change in Fund Balance	$ (299,310)	$ 221,202	$ (1,096,118)	$ (1,174,226)	$ (92,171)	$ (769,533)	$ (404,693)
Fund Balance, July 1, 2023	2,469,773	(221,202)	0	2,248,571	1,826,176	1,826,176	422,395
Fund Balance, June 30, 2024	$ 2,170,463	$ 0	$ (1,096,118)	$ 1,074,345	$ 1,734,005	$ 1,056,643	$ 17,702

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, 2024

	Custodial Funds
ASSETS	
Cash	$ 5,098,906
Due from Other Governments	464,244
Total Assets	$ 5,563,150
LIABILITIES	
Due to Other Taxing Units	$ 464,244
Total Liabilities	$ 464,244
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	$ 5,098,906
Total Net Position	$ 5,098,906

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, 2024

	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	$ 5,394,704
Fines/Fees and Other Collections	10,172,726
Total Additions	$ 15,567,430
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 5,394,704
Payments to State	5,123,100
Payments to Cities	131,041
Payments to Individuals and Others	4,198,534
Total Deductions	$ 14,847,379
Net Increase (Decrease) in Fiduciary in Net Position	$ 720,051
Net Position, July 1, 2023	4,378,855
Net Position, June 30, 2024	$ 5,098,906

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. There were no debt issues contributed by the county to the school department during the year ended June 30, 2024.

Separate financial statements are provided for governmental funds 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 balance/net fund position, 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.

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 24) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 23) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html.

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

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 2.3 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.H. 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, net pension liability, 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 $2,073,480 of restricted net position, of which $1,095,019 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, 2024, Campbell County had $13,814,723 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 ($405,335) and amounts appropriated for use in the 2024-2025 budget ($365,000). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances ($264,232) and amounts appropriated for use in the 2024-2025 budget ($1,815,000).

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.

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

Fund	Amount
Primary Government:	
Major Funds:	
General	$ 405,335
Ambulance Service	1,665,310
Other Special Revenue	3,679,283
Highway/Public Works	1,096,118
Nonmajor governmental funds	1,198,502
School Department:	
Major Funds:	
General Purpose School	3,554,149
Central Cafeteria	367,100

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the county commission in the Reappraisal Program major appropriations category (the legal level of control) of the General Fund by $6,877. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balance in the General Fund.

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, 2024.

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, 2024, 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	$ 216,364
Developed Market International Equity	N/A	N/A	97,713
Emerging Market International Equity	N/A	N/A	27,918
U.S. Fixed Income	N/A	N/A	139,590
Real Estate	N/A	N/A	69,795
Short-term Securities	N/A	N/A	6,979
NAV - Private Equity and Strategic Lending	N/A	N/A	139,590
Total			$ 697,949

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

B. Lease Receivable

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. Campbell County recognized $50,429 in lease revenue and $13,321 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, 2024, the lease receivable balance was $353,134.

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, 2024, the balance of the deferred inflow of resources was $353,134.

The future receipts of the lease receivable include:

Year Ending June 30	Office Space Lease		
	Principal	Interest	Total
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	60,058	3,692	63,750
2030-2031	72,773	1,602	74,375
Total	$ 353,134	$ 39,991	$ 393,125

C. *Capital Assets*

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

Primary Government

Governmental Activities:

	Balance 7-1-23	Increases	Decreases	Balance 6-30-24
Capital Assets Not Depreciated:				
Land	$ 2,281,245	$ 0	$ 0	$ 2,281,245
Construction in Progress	4,260,617	62,746	(2,039,676)	2,283,687
Total Capital Assets Not Depreciated	$ 6,541,862	$ 62,746	$ (2,039,676)	$ 4,564,932
Capital Assets Depreciated:				
Buildings and Improvements	$ 32,060,656	$ 2,203,774	$ (469,946)	$ 33,794,484
Infrastructure	80,745,878	0	0	80,745,878
Other Capital Assets	15,067,078	2,098,711	(588,133)	16,577,656
Total Capital Assets Depreciated	$ 127,873,612	$ 4,302,485	$ (1,058,079)	$ 131,118,018
Less Accumulated Depreciated For:				
Buildings and Improvements	$ 11,586,807	$ 926,153	$ (221,265)	$ 12,291,695
Infrastructure	56,012,314	2,018,646	0	58,030,960
Other Capital Assets	9,207,563	1,206,798	(404,494)	10,009,867
Total Accumulated Depreciation	$ 76,806,684	$ 4,151,597	$ (625,759)	$ 80,332,522
Total Capital Assets Depreciated, Net	$ 51,066,928	$ 150,888	$ (432,320)	$ 50,785,496
Governmental Activities Capital Assets, Net	$ 57,608,790	$ 213,634	$ (2,471,996)	$ 55,350,428

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

Governmental Activities:

General Government	$	426,347
Finance		26,414
Administration of Justice		15,783
Public Safety		843,395
Public Health and Welfare		543,887
Social, Cultural, and Recreational Services		10,077
Highways/Public Works		2,285,694
Total Depreciation Expense - Governmental Activities	$	4,151,597

Net Investment in Capital Assets

Capital Assets	$	55,350,428
Add:		
Unspent proceeds of capital related debt		2,193,693
Unamortized balance of capital-related deferred outflows of resources		104
Less:		
Unamortized balance of original issue premiums on outstanding capital-related debt		(999,907)
Outstanding principal balance of debt and other borrowing used to refund capital-related debt		(9,977,525)
Unamortized balance of capital-related deferred inflows of resources		(47,022)
Net Investment in Capital Assets	$	46,519,771

Discretely Presented Campbell County School Department

Governmental Activities:

	Balance 7-1-23	Increases	Balance 6-30-24
Capital Assets Not Depreciated:			
Land	$ 1,284,425	$ 0	$ 1,284,425
Construction in Progress	0	143,768	143,768
Total Capital Assets Not Depreciated	$ 1,284,425	$ 143,768	$ 1,428,193
Capital Assets Depreciated:			
Buildings and Improvements	$ 92,742,660	$ 674,984	$ 93,417,644
Other Capital Assets	7,025,926	453,223	7,479,149
Total Capital Assets Depreciated	$ 99,768,586	$ 1,128,207	$ 100,896,793
Less Accumulated Depreciated For:			
Buildings and Improvements	$ 51,715,094	$ 2,588,700	$ 54,303,794
Other Capital Assets	5,231,934	392,859	5,624,793
Total Accumulated Depreciation	$ 56,947,028	$ 2,981,559	$ 59,928,587
Total Capital Assets Depreciated, Net	$ 42,821,558	$ (1,853,352)	$ 40,968,206
Governmental Activities Capital Assets, Net	$ 44,105,983	$ (1,709,584)	$ 42,396,399

There were no decreases in capital assets to report for the year ended June 30, 2024.

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

Governmental Activities:

Instruction	$ 27,465
Support Services	2,827,880
Operation of Non-instructional Services	126,214
Total Depreciation Expense - Governmental Activities	$ 2,981,559

D. *Construction Commitments*

On June 30, 2024, 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.

On June 30, 2024, 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, 2024, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 6,870
Discretely Presented School Department:		
School Federal Projects	General Purpose School	1,913

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	$ 46,121
Component Unit:		
School Department:	Primary Government:	
General Purpose School	General Debt Service	11,054

The receivable from the General Purpose School Fund represents amounts due for School Resource Officer reimbursement.

The receivable from the General Debt Service Fund represents amounts due for local option sales tax.

Interfund Transfers:

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

Discretely Presented Campbell County School Department

Transfer Out	Transfer In Central Cafeteria Fund	Purpose
General Purpose School Fund	$ 29,995	Operations
Total	$ 29,995	

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

F. Long-term Debt

Primary Government

General Obligation Bonds 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, 2024, will be retired from the General Debt Service Fund.

Direct Borrowing and Direct Placements - Campbell County issues other loans to provide funds for the acquisition and construction of major capital facilities and other capital outlay purchases, such as equipment, for the primary government and the discretely presented school department. Other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Other loans outstanding were issued for original terms of up to 13 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. Other loans included in long-term debt as of June 30, 2024, will be retired from the General Debt Service Fund.

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

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-24
General Obligation Bonds	3 to 5 %	6-1-30	$ 3,515,000	$ 2,190,000
General Obligation Bonds - Refunding	2 to 5	6-1-31	35,240,000	20,760,000
Direct Borrowing and Direct Placement:				
Other Loans	1	6-1-31	1,408,708	842,248

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
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
2030-2031	6,210,000	216,150	6,426,150
Total	$ 22,950,000	$ 3,013,962	$ 25,963,962

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
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
2030-2031	246,736	2,571	249,307
Total	$ 842,248	$ 30,159	$ 872,407

There is $5,065,009 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled $584, based on the 2020 federal census. Total debt per capita, including bonds, other loans, and unamortized debt premiums, totaled $661, based on the 2020 federal census.

Changes in Long-term Debt

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

Governmental Activities:

	Bonds	Notes - Direct Placement	Other Loans - Direct Placement
Balance, July 1, 2023	$ 26,315,000	$ 500,000	$ 957,820
Reductions	(3,365,000)	(500,000)	(115,572)
Balance, June 30, 2024	$ 22,950,000	$ 0	$ 842,248
Balance Due Within One Year	$ 3,445,000	$ 0	$ 116,736

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2024	$ 23,792,248
Less: Balance Due Within One Year - Debt	(3,561,736)
Add: Unamortized Premium on Debt	2,156,379
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 22,386,891

G. Long-term Obligations

Primary Government

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences	Other Postemployment Benefits	Claims and Judgments
Balance, July 1, 2023	$ 439,564	$ 887,000	$ 4,000,000
Additions	484,257	129,000	0
Reductions	(423,743)	(39,000)	(4,000,000)
Balance, June 30, 2024	$ 500,078	$ 977,000	$ 0
Balance Due Within One Year	$ 455,071	$ 2,000	$ 0

Governmental Activities:

	Net Pension Liability (Asset) Agent Plan*
Balance, July 1, 2023	$ (834,803)
Additions	5,130,049
Reductions	(3,992,520)
Balance, June 30, 2024	$ 302,726
Balance Due Within One Year	$ 0

* The agent plan had a net pension asset as of July 1, 2023.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2024	$ 1,779,804
Less: Balance Due Within One Year - Other	(457,071)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 1,322,733

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

Discretely Presented Campbell County School Department

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences	Other Postemployment Benefits	Termination Benefits
Balance, July 1, 2023	$ 130,916	$ 8,763,176	$ 273,338
Additions	174,955	2,201,539	323,513
Reductions	(174,128)	(1,670,926)	(180,076)
Balance, June 30, 2024	$ 131,743	$ 9,293,789	$ 416,775
Balance Due Within One Year	$ 125,156	$ 732,645	$ 395,936

Governmental Activities:

	Net Pension Liability (Asset) Agent Plan*
Balance, July 1, 2023	$ (359,992)
Additions	2,130,139
Reductions	(1,644,447)
Balance, June 30, 2024	$ 125,700
Balance Due Within One Year	$ 0

* The Agent plan had a net pension asset as of July 1, 2023.

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

Total Other Noncurrent Liabilities, June 30, 2024	$ 9,968,007
Less: Balance Due Within One Year - Other	(1,253,737)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 8,714,270

Compensated absences, other postemployment benefits, net pension liability, 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 $2,084,094 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, 2025, 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, 2024, were $278,636. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

The county is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The county joined the Local Government Property and Casualty Fund (LGPCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county pays an annual premium to the LGPCF for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the LGPCF provides for it to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding $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. Settled claims have not exceeded insurance coverage in any of the past three fiscal years.

Except for the judgement 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.

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 Change

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

C. *Contingent Liabilities*

On 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 was limited to $2,000,000 and will be paid directly to the claimant by the county insurance provider. Campbell County has reported a current liability of $4,000,000 for the remainder of the judgment that is due and payable on June 30, 2024, in the General Fund.

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. *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, 2024.

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

E. *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, 2024. Complete financial statements for the rail authority can be obtained from its administrative office at P.O. Box 180, Huntsville, TN 37756.

F. *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 70.66 percent, the non-certified employees of the discretely presented school department comprise 29.34 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

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

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at

three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions plus any accumulated interest.

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	376
Inactive Employees Entitled to But Not Yet Receiving Benefits	768
Active Employees	446
Total	1,590

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, 2024, the employer contribution for Campbell County was $1,022,846 based on a rate of 6.08 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, 2023, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

Asset Class	Percentage 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, 2022	$ 57,347,640	$ 58,542,435	$ (1,194,795)
Changes for the Year:			
Service Cost	$ 1,517,030	$ 0	$ 1,517,030
Interest	3,877,138	0	3,877,138
Differences Between Expected and Actual Experience	1,815,450	0	1,815,450
Contributions-Employer	0	939,340	(939,340)
Contributions-Employees	0	801,499	(801,499)
Net Investment Income	0	3,896,128	(3,896,128)
Benefit Payments, Including Refunds of Employee Contributions	(2,851,165)	(2,851,165)	0
Administrative Expense	0	(50,570)	50,570
Net Changes	$ 4,358,453	$ 2,735,232	$ 1,623,221
Balance, June 30, 2023	$ 61,706,093	$ 61,277,667	$ 428,426

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	70.66%	$ 43,601,525	$ 43,298,800	$ 302,726
School Department	29.34%	18,104,568	17,978,867	125,700
Total		$ 61,706,093	$ 61,277,667	$ 428,426

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)	$ 8,597,534	$ 428,426	$ (6,307,637)

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

Pension Expense (Negative Pension Expense). For the year ended June 30, 2024, Campbell County recognized pension expense *(negative pension expense)* of $1,905,966.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2024, 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	$ 1,772,260	$ 133,467
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	428,542	0
Changes in Assumptions	1,101,009	0
Contributions Subsequent to the Measurement Date of June 30, 2023 (1)	1,022,846	N/A
Total	$ 4,324,657	$ 133,467

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2023," will be recognized as a reduction (increase) to net pension liability (asset) in the 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	$ 3,062,384	$ 94,308
School Department	1,262,273	39,159
Total	$ 4,324,657	$ 133,467

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
2025	$ 1,297,610
2026	105,671
2027	1,761,808
2028	3,255
2029	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

On June 30, 2024, Campbell County reported a payable of $109,470 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

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 70.66 percent and the non-certified employees of the discretely presented school department comprise 29.34 percent of the plan based on contribution data.

Discretely Presented Campbell County School Department - 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, 2024, to the Teacher Retirement Plan were $301,163, which is 2.95 percent of covered payroll. In addition, employer contributions of $103,162, which is 1.05 percent of covered payroll, were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liabilities (Assets). On June 30, 2024, the school department reported a liability (asset) of ($172,493) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, the school department's proportion was .406791 percent. The proportion as of June 30, 2022, was .412959 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2024, the school department recognized pension expense of $214,846.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 5,810	$ 100,680
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	43,855	0
Changes in Assumptions	129,774	0
Changes in Proportion of Net Pension Liability (Asset)	12,626	54,917
LEA's Contributions Subsequent to the Measurement Date of June 30, 2023	301,163	N/A
Total	$ 493,228	$ 155,597

The school department's employer contributions of $301,163 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2025	$ (4,263)
2026	(10,645)
2027	57,008
2028	(350)
2029	(83)
Thereafter	(5,198)

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

Actuarial Assumptions. The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

Asset Class	Percentage 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)	$ 793,461	$ (172,493)	$ (867,901)

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

Payable to the Pension Plan

On June 30, 2024, the Campbell County School Department reported a payable of $6,276 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

Discretely Presented Campbell County School Department - Certified Employees - 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, 2024, to the Teacher Legacy Pension Plan were $1,049,670, which is 6.81 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liability (Assets). On June 30, 2024, the school department reported a liability (asset) of ($5,621,822) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total

pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, the school department's proportion was .476840 percent. The proportion measured on June 30, 2022, was .474425 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2024, the school department recognized pension expense (negative pension expense) of 1,516,343.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 1,339,404	$ 260,890
Changes in Assumptions	1,831,743	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	975,415	0
Changes in Proportion of Net Pension Liability (Asset)	148,530	36,413
LEA's Contributions Subsequent to the Measurement Date of June 30, 2023	1,049,670	N/A
Total	$ 5,344,762	$ 297,303

The school department's employer contributions of $1,049,670 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2025	$ 1,406,212
2026	(730,829)
2027	3,314,766
2028	7,641
2029	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, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

Asset Class	Percentage 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)	$ 12,244,720	$ (5,621,822)	$ (20,481,748)

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

Payable to the Pension Plan

On June 30, 2024, the Campbell County School Department reported a payable of $21,873 for the outstanding amount of contributions required for the year ended June 30, 2024.

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 $513,838 and teachers contributed $307,148 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

Retirees of Campbell County may participate in a commercial postemployment benefits plan. Prior to January 1, 2023, several active employees and retirees of the school department were covered by provisions of this commercial OPEB plan. Effective January 1, 2023, these school employees and retirees were transferred to coverage from a public entity risk pool administered by the state of Tennessee, which is used by the Campbell County School Department to provide postemployment medical benefits to certified retirees. 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 $770,299 in the General Fund, $175,137 in the Ambulance Service Fund, $70,607 in the Highway/Public Works Fund, and $194,420 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 pays 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, 2023, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefit Payments	1
Inactive Employees Entitled To But Not Yet Receiving Benefit Payments	0
Active Employees Eligible for Benefits	187
Total	188

Total OPEB Liability

The total OPEB liability for the county ($977,000) was determined based on a valuation date of July 1, 2023, and a measurement date of July 1, 2023.

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	3.86%
Healthcare Cost Trend Rates	6.75% for FY24; 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, 2023.

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, 2022	$ 887,000	$ 833,000	$ 1,720,000
Changes for the Year:			
Service Cost	$ 84,000	$ 80,000	$ 164,000
Interest	35,000	34,000	69,000
Difference between Expected and Actual Experience	10,000	(9,000)	1,000
Changes in Assumption and Other Inputs	(12,000)	(8,000)	(20,000)
Changes of Benefit Terms	0	(930,000)	(930,000)
Benefit Payments	(27,000)	0	(27,000)
Net Changes	$ 90,000	$ (833,000)	$ (743,000)
Balance June 30, 2023	$ 977,000	$ 0	$ 977,000

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2024, the primary government recognized OPEB expense of $2,000. On June 30, 2024, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 9,000	$ 322,000
Changes of Assumptions	91,000	91,000
Benefit Payments after the Measurement Date	25,629	0
Total	$ 125,629	$ 413,000

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, 2025. 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	Total
2025	$ (102,000)
2026	(71,000)
2027	(63,000)
2028	(66,000)
2029	(15,000)
Thereafter	4,000

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 2.86%	Current Discount Rate 3.86%	1% Increase 4.86%
Primary Government	$ 1,049,000	$ 977,000	$ 910,000

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	$ 866,000	$ 977,000	$ 1,107,000

OPEB Provided through State Administered 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, 2023, and was determined by an actuarial valuation as of that date.

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

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

The discount rate was 3.65 percent, 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, 2023, actuarial valuation of the TCRS.

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

Changes in Assumptions. The discount rate changed from 3.54 percent as of the beginning of the measurement period to 3.65 percent as of the measurement date of June 30, 2023. This change in assumption decreased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The assumed initial trend rate applicable to the 2023 plan year was revised from 8.37 percent to 10.31 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 $288 to $598 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, 2023, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefit Payments	64
Inactive Employees Entitled To But Not Yet Receiving Benefit Payments	0
Active Employees Eligible For Benefits	355
Total	419

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 $621,509 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability – As of the Measurement Date

	Share of Collective Liability		
	Campbell County School Department 70.1365%	State of TN 29.8635%	Total OPEB Liability
Balance July 1, 2022	$ 7,930,176	$ 3,224,898	$ 11,155,074
Changes for the Year:			
Service Cost	$ 290,887	$ 123,857	$ 414,744
Interest	276,424	117,699	394,123
Changes in Benefit Terms	117,740	50,132	167,872
Difference between Expected and Actuarial Experience	818,848	348,658	1,167,506
Changes in Assumption and Other Inputs	583,640	248,509	832,149
Change in Proportion	(106,399)	106,399	0
Benefit Payments	(617,527)	(262,937)	(880,464)
Net Changes	$ 1,363,613	$ 732,317	$ 2,095,930
Balance June 30, 2023	$ 9,293,789	$ 3,957,215	$ 13,251,004

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 $338,700 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 70.1365% and the State of Tennessee's share was 29.8635%.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2024, the school department recognized OPEB expense of $1,071,345, which includes expenses funded by subsidies provided by the state. On June 30, 2024, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 1,510,913	$ 618,490
Changes of Assumptions	917,230	1,005,142
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	134,374	295,163
Benefits Paid After the Measurement Date of June 30, 2023	621,509	0
Total	$ 3,184,026	$ 1,918,795

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
2025	$ 47,594
2026	47,594
2027	80,873
2028	135,191
2029	142,272
Thereafter	190,198

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 2.65%	Current Discount Rate 3.65%	1% Increase 4.65%
Proportionate Share of the Collective Total OPEB Liability	$ 9,916,138	$ 9,293,789	$ 8,701,052

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 9.31 to 3.5%	Curent Rates 10.31 to 4.5%	1% Increase 11.31 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 8,452,933	$ 9,293,789	$ 10,263,658

H. 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 $416,775 Of that amount, $395,936 is estimated to be due within one year. Payments totaling $180,076 were paid to 18 individuals who retired during the year ended June 30, 2024.

I. Office of Central Accounting, Budgeting, and Purchasing

Office of Director of Finance

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

J. *Purchasing Law*

Purchasing procedures for the Offices of County Mayor, Road Superintendent, and Director of Schools are governed by provisions of the County Financial Management System of 1981, which provide for purchases to be made by the purchasing agent under the supervision of the Financial Management Committee. 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.

K. *Subsequent Event*

On September 23, 2024, the Campbell County Commission authorized the issuance of a Capital Outlay Note not to exceed $775,000 for road improvements, records storage building, vehicles purchases, and other capital improvements.

Required Supplementary Information Section

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	2023
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	$ 1,517,030
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	3,877,138
Differences Between Actual and Expected Experience	(887,496)	(282)	(755,543)	(1,123,808)	22,056	(570,131)	39,284	(533,865)	821,347	1,815,450
Changes in Assumptions	0	0	0	1,064,506	0	0	0	4,404,042	0	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)	(2,851,165)
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	$ 4,358,453
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	57,347,640
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	$ 61,706,093
Plan Fiduciary Net Position										
Contributions - Employer	$ 744,852	$ 784,124	$ 821,175	$ 805,440	$ 767,011	$ 787,633	$ 709,686	$ 474,089	$ 485,771	$ 939,340
Contributions - Employee	633,319	643,784	705,522	661,286	676,442	693,351	711,120	714,003	731,598	801,499
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)	3,896,128
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)	(2,851,165)
Administrative Expense	(18,764)	(24,313)	(35,863)	(41,828)	(45,487)	(42,513)	(40,693)	(39,105)	(42,475)	(50,570)
Other	0	0	8,587	0	(35)	0	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)	$ 2,735,232
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	58,542,435
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	$ 61,277,667
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)	$ 428,426
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%	99.31%
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
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%)	2.67%

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 Public Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially Determined Contribution	$ 784,124	$ 821,175	$ 805,440	$ 767,011	$ 787,633	$ 709,686	$ 474,089	$ 323,360	$ 939,340	$ 1,022,846
Less: Contributions in Relation to the Actuarially Determined Contribution	(784,124)	(821,175)	(805,440)	(767,011)	(787,633)	(709,686)	(474,089)	(485,771)	(939,340)	(1,022,846)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (162,411)	$ 0	$ 0
Covered Payroll	$ 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	$ 16,823,127
Contributions as a Percentage of Covered Payroll	6.09%	6.09%	6.09%	5.66%	5.68%	4.99%	3.32%	3.32%	5.86%	6.08%

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	2024
Contractually Required Contribution	$ 25,542	$ 51,319	$ 90,738	$ 104,976	$ 69,049	$ 83,916	$ 105,757	$ 141,747	$ 232,219	$ 301,163
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)	(301,163)
Contribution Deficiency (Excess)	$ 0	$ 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	$ 10,208,931
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%	2.95%

Note: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust (SRT).

2019: Pension - 1.94%, SRT - 2.02%
2020: Pension - 2.03%, SRT - 1.97%
2021: Pension - 2.02%, SRT - 1.98%
2022: Pension - 2.01%, SRT - 1.99%
2023: Pension - 2.87%, SRT - 1.13%
2024: Pension - 2.95%, SRT - 1.05%

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually Required Contribution	$ 1,739,023	$ 1,709,909	$ 1,658,538	$ 1,680,421	$ 1,858,639	$ 1,789,229	$ 1,647,447	$ 1,608,142	$ 1,344,664	$ 1,049,670
Less: Contributions in Relation to the Contractually Required Contribution	(1,739,023)	(1,709,909)	(1,658,538)	(1,680,421)	(1,858,639)	(1,789,229)	(1,647,447)	(1,608,142)	(1,344,664)	(1,049,670)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 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	$ 15,413,642
Contributions as a Percentage of Covered Payroll	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%	6.81%

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	2023
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%	0.406791%
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)	$ (172,493)
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
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%)	(2.13%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%	104.97%

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

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	2023
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%	0.476840%
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)	$ (5,621,822)
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
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%)	(36.33%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%	104.11%

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	2023
Total OPEB Liability							
Service Cost	$ 196,000	$ 201,000	$ 164,000	$ 176,000	$ 189,000	$ 217,000	$ 164,000
Interest	82,000	89,000	79,000	73,000	58,000	51,000	69,000
Differences Between Actual and Expected Experience	0	(490,000)	(39,000)	(143,000)	72,000	(687,000)	1,000
Changes in Assumptions or Other Inputs	0	(10,000)	67,000	89,000	224,000	(195,000)	(20,000)
Changes of Benefit Terms	0	0	0	0	0	0	(930,000)
Benefit Payments	(116,000)	(82,000)	(67,000)	(133,000)	(251,000)	(256,000)	(27,000)
Net Change in Total OPEB Liability	$ 162,000	$ (292,000)	$ 204,000	$ 62,000	$ 292,000	$ (870,000)	$ (743,000)
Total OPEB Liability, Beginning	2,162,000	2,324,000	2,032,000	2,236,000	2,298,000	2,590,000	1,720,000
Total OPEB Liability, Ending	$ 2,324,000	$ 2,032,000	$ 2,236,000	$ 2,298,000	$ 2,590,000	$ 1,720,000	$ 977,000
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	$ 977,000
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	0
Covered Employee Payroll	$ 10,498,000	$ 9,880,000	$ 9,880,000	$ 10,759,000	$ 10,759,000	$ 10,744,000	$ 6,721,000
Net OPEB Liability as a Percentage of Covered Employee Payroll	22.14%	20.57%	22.63%	21.36%	24.07%	16.01%	14.54%

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%
2024 3.86%

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	2023
Total OPEB Liability							
Service Cost	$ 516,398	$ 475,762	$ 432,077	$ 442,463	$ 510,842	$ 553,385	$ 414,744
Interest	347,806	409,956	343,911	372,463	256,535	262,490	394,123
Changes in Benefit Terms	0	2,871	919,996	0	0	0	167,872
Differences Between Actual and Expected Experience	0	(2,305,114)	980,744	(33,553)	978,410	151,323	1,167,506
Changes in Assumptions or Other Inputs	(479,734)	200,051	(794,979)	985,243	(399,183)	(989,433)	832,149
Benefit Payments	(700,274)	(778,490)	(738,397)	(824,030)	(850,625)	(838,747)	(880,464)
Net Change in Total OPEB Liability	$ (315,804)	$ (1,994,964)	$ 1,143,352	$ 942,586	$ 495,979	$ (860,982)	$ 2,095,930
Total OPEB Liability, Beginning	11,744,907	11,429,103	9,434,139	10,577,491	11,520,077	12,016,056	11,155,074
Total OPEB Liability, Ending	$ 11,429,103	$ 9,434,139	$ 10,577,491	$ 11,520,077	$ 12,016,056	$ 11,155,074	$ 13,251,004
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	$ 3,957,215
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	9,293,789
Covered Employee Payroll	$ 16,050,885	$ 18,490,436	$ 18,570,929	$ 17,795,394	$ 17,611,055	$ 19,061,401	$ 23,678,998
Net OPEB Liability as a Percentage of Covered Employee Payroll	50.03%	36.23%	40.88%	47.59%	49.09%	41.60%	39.25%

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

Note 2: Changes in assumptions.

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

2016	2.92%
2017	3.56%
2018	3.62%
2019	3.51%
2020	2.21%
2021	2.16%
2022	3.54%
2023	3.65%

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

For the 2019 plan year - from 5.4% to 6.75%
For the 2020 plan year - from 6.75% to 6.03%
For the 2021 plan year - from 6.03% to 9.02%
For the 2022 plan year - from 9.02% to 7.36%
For the 2023 plan year - from 7.36% to 8.37%
For the 2024 plan year - from 8.37% to 10.31%

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

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2024 were calculated based on the June 30, 2022, actuarial valuation.

Methods and assumptions used to determine contribution rates:

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

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

Combining and Individual Fund Financial Statements and Schedules

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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, 2024

	Special Revenue Funds					Capital Projects Funds
	Solid Waste / Sanitation	Industrial / Economic Development	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
ASSETS						
Cash	$ 300	$ 0	$ 0	$ 5,600	$ 5,900	$ 0
Equity in Pooled Cash and Investments	1,476,449	2,279,079	158,763	0	3,914,291	1,800,850
Accounts Receivable	49,357	0	0	1,270	50,627	0
Allowance for Uncollectibles	(3,488)	0	0	0	(3,488)	0
Due from Other Governments	0	0	0	0	0	0
Property Taxes Receivable	1,855,201	247,640	0	0	2,102,841	859,368
Allowance for Uncollectible Property Taxes	(79,138)	(10,689)	0	0	(89,827)	(37,096)
Prepaid Items	0	0	0	0	0	0
Total Assets	$ 3,298,681	$ 2,516,030	$ 158,763	$ 6,870	$ 5,980,344	$ 2,623,122
LIABILITIES						
Accounts Payable	$ 68,664	$ 0	$ 172	$ 0	$ 68,836	$ 34,304
Accrued Payroll	8,093	0	0	0	8,093	0
Payroll Deductions Payable	16,530	374	72	0	16,976	0
Due to Other Funds	0	0	0	6,870	6,870	0
Other Collections	0	0	8,950	0	8,950	0
Total Liabilities	$ 93,287	$ 374	$ 9,194	$ 6,870	$ 109,725	$ 34,304
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 1,708,377	$ 227,683	$ 0	$ 0	$ 1,936,060	$ 790,106
Deferred Delinquent Property Taxes	61,482	8,418	0	0	69,900	29,217

(Continued)

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

	Special Revenue Funds					Capital Projects Funds
	Solid Waste / Sanitation	Industrial / Economic Development	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
DEFERRED INFLOWS OF RESOURCES (Cont.)						
Other Deferred/Unavailable Revenue	$ 5,596	$ 0	$ 0	$ 0	$ 5,596	$ 0
Total Deferred Inflows of Resources	$ 1,775,455	$ 236,101	$ 0	$ 0	$ 2,011,556	$ 819,323
FUND BALANCES						
Nonspendable:						
Prepaid Items	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Restricted:						
Restricted for Public Safety	0	0	149,569	0	149,569	0
Restricted for Public Health and Welfare	33,717	0	0	0	33,717	0
Restricted for Other Operations	0	42,898	0	0	42,898	0
Restricted for Capital Projects	0	0	0	0	0	508,800
Committed:						
Committed for Public Health and Welfare	1,201,802	0	0	0	1,201,802	0
Committed for Capital Projects	0	0	0	0	0	1,260,695
Committed for OPEB	194,420	0	0	0	194,420	0
Committed for Other Purposes	0	2,236,657	0	0	2,236,657	0
Total Fund Balances	$ 1,429,939	$ 2,279,555	$ 149,569	$ 0	$ 3,859,063	$ 1,769,495
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,298,681	$ 2,516,030	$ 158,763	$ 6,870	$ 5,980,344	$ 2,623,122

(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	$ 5,900
Equity in Pooled Cash and Investments	3,074,641	4,875,491	8,789,782
Accounts Receivable	0	0	50,627
Allowance for Uncollectibles	0	0	(3,488)
Due from Other Governments	3,637	3,637	3,637
Property Taxes Receivable	0	859,368	2,962,209
Allowance for Uncollectible Property Taxes	0	(37,096)	(126,923)
Prepaid Items	1,250	1,250	1,250
Total Assets	$ 3,079,528	$ 5,702,650	$ 11,682,994
LIABILITIES			
Accounts Payable	$ 0	$ 34,304	$ 103,140
Accrued Payroll	0	0	8,093
Payroll Deductions Payable	0	0	16,976
Due to Other Funds	0	0	6,870
Other Collections	0	0	8,950
Total Liabilities	$ 0	$ 34,304	$ 144,029
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 0	$ 790,106	$ 2,726,166
Deferred Delinquent Property Taxes	0	29,217	99,117

(Continued)

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES (Cont.)			
Other Deferred/Unavailable Revenue	$ 3,638	$ 3,638	$ 9,234
Total Deferred Inflows of Resources	$ 3,638	$ 822,961	$ 2,834,517
FUND BALANCES			
Nonspendable:			
Prepaid Items	$ 1,250	$ 1,250	$ 1,250
Restricted:			
Restricted for Public Safety	0	0	149,569
Restricted for Public Health and Welfare	0	0	33,717
Restricted for Other Operations	0	0	42,898
Restricted for Capital Projects	2,289,687	2,798,487	2,798,487
Committed:			
Committed for Public Health and Welfare	0	0	1,201,802
Committed for Capital Projects	784,953	2,045,648	2,045,648
Committed for OPEB	0	0	194,420
Committed for Other Purposes	0	0	2,236,657
Total Fund Balances	$ 3,075,890	$ 4,845,385	$ 8,704,448
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,079,528	$ 5,702,650	$ 11,682,994

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

	Special Revenue Funds					Capital Projects Funds
	Solid Waste / Sanitation	Industrial / Economic Development	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
Revenues						
Local Taxes	$ 2,261,100	$ 317,201	$ 0	$ 0	$ 2,578,301	$ 1,013,438
Fines, Forfeitures, and Penalties	0	0	28,111	0	28,111	0
Charges for Current Services	389,270	1,340	0	57,995	448,605	0
Other Local Revenues	92,604	686,045	31,535	0	810,184	0
State of Tennessee	21,138	0	0	0	21,138	0
Federal Government	0	0	0	0	0	0
Total Revenues	$ 2,764,112	$ 1,004,586	$ 59,646	$ 57,995	$ 3,886,339	$ 1,013,438
Expenditures						
Current:						
General Government	$ 0	$ 80,398	$ 0	$ 0	$ 80,398	$ 0
Administration of Justice	0	0	0	57,995	57,995	0
Public Safety	0	0	77,096	0	77,096	0
Public Health and Welfare	2,338,428	0	0	0	2,338,428	0
Other Operations	8,093	161,721	0	0	169,814	0
Capital Projects	3,708	0	0	0	3,708	510,311
Total Expenditures	$ 2,350,229	$ 242,119	$ 77,096	$ 57,995	$ 2,727,439	$ 510,311
Excess (Deficiency) of Revenues Over Expenditures	$ 413,883	$ 762,467	$ (17,450)	$ 0	$ 1,158,900	$ 503,127
Other Financing Sources (Uses)						
Insurance Recovery	$ 12,406	$ 0	$ 0	$ 0	$ 12,406	$ 0
Total Other Financing Sources (Uses)	$ 12,406	$ 0	$ 0	$ 0	$ 12,406	$ 0
Net Change in Fund Balances	$ 426,289	$ 762,467	$ (17,450)	$ 0	$ 1,171,306	$ 503,127
Fund Balance, July 1, 2023	1,003,650	1,517,088	167,019	0	2,687,757	1,266,368
Fund Balance, June 30, 2024	$ 1,429,939	$ 2,279,555	$ 149,569	$ 0	$ 3,859,063	$ 1,769,495

(Continued)

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	$ 1,013,438	$ 3,591,739
Fines, Forfeitures, and Penalties	0	0	28,111
Charges for Current Services	0	0	448,605
Other Local Revenues	40,319	40,319	850,503
State of Tennessee	5,384	5,384	26,522
Federal Government	222,735	222,735	222,735
Total Revenues	$ 268,438	$ 1,281,876	$ 5,168,215
Expenditures			
Current:			
General Government	$ 0	$ 0	$ 80,398
Administration of Justice	0	0	57,995
Public Safety	0	0	77,096
Public Health and Welfare	0	0	2,338,428
Other Operations	0	0	169,814
Capital Projects	280,292	790,603	794,311
Total Expenditures	$ 280,292	$ 790,603	$ 3,518,042
Excess (Deficiency) of Revenues Over Expenditures	$ (11,854)	$ 491,273	$ 1,650,173
Other Financing Sources (Uses)			
Insurance Recovery	$ 0	$ 0	$ 12,406
Total Other Financing Sources (Uses)	$ 0	$ 0	$ 12,406
Net Change in Fund Balances	$ (11,854)	$ 491,273	$ 1,662,579
Fund Balance, July 1, 2023	3,087,744	4,354,112	7,041,869
Fund Balance, June 30, 2024	$ 3,075,890	$ 4,845,385	$ 8,704,448

CAMPBELL COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 2,261,100	$ 0	$ 0	$ 2,261,100	$ 2,264,570	$ 2,264,570	$ (3,470)
Charges for Current Services	389,270	0	0	389,270	316,000	378,000	11,270
Other Local Revenues	92,604	0	0	92,604	75,000	85,000	7,604
State of Tennessee	21,138	0	0	21,138	24,400	24,400	(3,262)
Total Revenues	$ 2,764,112	$ 0	$ 0	$ 2,764,112	$ 2,679,970	$ 2,751,970	$ 12,142
Expenditures							
Public Health and Welfare							
Sanitation Management	$ 403,400	$ (284)	$ 3,186	$ 406,302	$ 430,368	$ 417,268	$ 10,966
Convenience Centers	1,281,522	(3,346)	11,911	1,290,087	1,319,415	1,317,940	27,853
Transfer Stations	268,271	(795)	58	267,534	309,344	281,944	14,410
Other Waste Collection	1,913	(3,474)	1,561	0	40,100	0	0
Recycling Center	152,261	(3,829)	4,289	152,721	198,920	177,495	24,774
Other Waste Disposal	231,061	(54,617)	58,345	234,789	276,993	252,993	18,204
Other Operations							
Employee Benefits	8,093	0	0	8,093	11,080	12,580	4,487
Capital Projects							
Public Health and Welfare Projects	3,708	(14,122)	252,054	241,640	106,500	304,500	62,860
Total Expenditures	$ 2,350,229	$ (80,467)	$ 331,404	$ 2,601,166	$ 2,692,720	$ 2,764,720	$ 163,554
Excess (Deficiency) of Revenues Over Expenditures	$ 413,883	$ 80,467	$ (331,404)	$ 162,946	$ (12,750)	$ (12,750)	$ 175,696
Other Financing Sources (Uses)							
Insurance Recovery	$ 12,406	$ 0	$ 0	$ 12,406	$ 0	$ 0	$ 12,406
Total Other Financing Sources	$ 12,406	$ 0	$ 0	$ 12,406	$ 0	$ 0	$ 12,406
Net Change in Fund Balance	$ 426,289	$ 80,467	$ (331,404)	$ 175,352	$ (12,750)	$ (12,750)	$ 188,102
Fund Balance, July 1, 2023	1,003,650	(80,467)	0	923,183	563,724	563,724	359,459
Fund Balance, June 30, 2024	$ 1,429,939	$ 0	$ (331,404)	$ 1,098,535	$ 550,974	$ 550,974	$ 547,561

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 317,201	$ 0	$ 0	$ 317,201	$ 317,759	$ 317,759	$ (558)
Charges for Current Services	1,340	0	0	1,340	600	600	740
Other Local Revenues	686,045	0	0	686,045	34,200	34,200	651,845
Total Revenues	$ 1,004,586	$ 0	$ 0	$ 1,004,586	$ 352,559	$ 352,559	$ 652,027
Expenditures							
General Government							
Development	$ 62,848	$ 0	$ 0	$ 62,848	$ 62,848	$ 62,848	$ 0
Planning	17,550	(750)	13,161	29,961	36,512	36,512	6,551
Other Operations							
Tourism	36,000	0	0	36,000	36,000	36,000	0
Industrial Development	125,721	(4,700)	4,000	125,021	1,106,037	1,106,037	981,016
Total Expenditures	$ 242,119	$ (5,450)	$ 17,161	$ 253,830	$ 1,241,397	$ 1,241,397	$ 987,567
Excess (Deficiency) of Revenues Over Expenditures	$ 762,467	$ 5,450	$ (17,161)	$ 750,756	$ (888,838)	$ (888,838)	$ 1,639,594
Net Change in Fund Balance	$ 762,467	$ 5,450	$ (17,161)	$ 750,756	$ (888,838)	$ (888,838)	$ 1,639,594
Fund Balance, July 1, 2023	1,517,088	(5,450)	0	1,511,638	1,241,397	1,241,397	270,241
Fund Balance, June 30, 2024	$ 2,279,555	$ 0	$ (17,161)	$ 2,262,394	$ 352,559	$ 352,559	$ 1,909,835

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Fines, Forfeitures, and Penalties	$ 28,111	$ 0	$ 28,111	$ 39,000	$ 39,000	$ (10,889)
Other Local Revenues	31,535	0	31,535	0	31,535	0
Total Revenues	$ 59,646	$ 0	$ 59,646	$ 39,000	$ 70,535	$ (10,889)
Expenditures						
Public Safety						
Drug Enforcement	$ 77,096	$ (600)	$ 76,496	$ 39,000	$ 83,535	$ 7,039
Total Expenditures	$ 77,096	$ (600)	$ 76,496	$ 39,000	$ 83,535	$ 7,039
Excess (Deficiency) of Revenues Over Expenditures	$ (17,450)	$ 600	$ (16,850)	$ 0	$ (13,000)	$ (3,850)
Net Change in Fund Balance	$ (17,450)	$ 600	$ (16,850)	$ 0	$ (13,000)	$ (3,850)
Fund Balance, July 1, 2023	167,019	(600)	166,419	39,000	39,000	127,419
Fund Balance, June 30, 2024	$ 149,569	$ 0	$ 149,569	$ 39,000	$ 26,000	$ 123,569

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 1,013,438	$ 0	$ 0	$ 1,013,438	$ 1,009,700	$ 1,009,700	$ 3,738
State of Tennessee	0	0	0	0	35,436	35,436	(35,436)
Total Revenues	$ 1,013,438	$ 0	$ 0	$ 1,013,438	$ 1,045,136	$ 1,045,136	$ (31,698)
Expenditures							
Capital Projects							
General Administration Projects	$ 67,911	$ (47,195)	$ 80,873	$ 101,589	$ 153,500	$ 153,500	$ 51,911
Public Safety Projects	203,776	(4,000)	0	199,776	200,000	200,000	224
Public Health and Welfare Projects	655	(205,673)	205,018	0	0	0	0
Social, Cultural, and Recreation Projects	19,607	(1,733)	28,350	46,224	277,636	298,767	252,543
Public Utility Projects	0	0	0	0	33,000	33,000	33,000
Other General Government Projects	0	0	70,000	70,000	70,000	70,000	0
Highway and Street Capital Projects	218,362	(184,058)	465,696	500,000	540,005	540,005	40,005
Total Expenditures	$ 510,311	$ (442,659)	$ 849,937	$ 917,589	$ 1,274,141	$ 1,295,272	$ 377,683
Excess (Deficiency) of Revenues Over Expenditures	$ 503,127	$ 442,659	$ (849,937)	$ 95,849	$ (229,005)	$ (250,136)	$ 345,985
Net Change in Fund Balance	$ 503,127	$ 442,659	$ (849,937)	$ 95,849	$ (229,005)	$ (250,136)	$ 345,985
Fund Balance, July 1, 2023	1,266,368	(442,659)	0	823,709	816,546	816,546	7,163
Fund Balance, June 30, 2024	$ 1,769,495	$ 0	$ (849,937)	$ 919,558	$ 587,541	$ 566,410	$ 353,148

MAJOR GOVERNMENTAL FUNDS

GENERAL DEBT SERVICE FUND

Debt Service Funds are 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, 2024

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 2,705,009	$ 2,687,351	$ 2,687,351	$ 17,658
Other Local Revenues	213,750	213,750	213,750	0
State of Tennessee	56,723	60,000	60,000	(3,277)
Other Governments and Citizens Groups	2,084,094	1,959,474	2,084,094	0
Total Revenues	$ 5,059,576	$ 4,920,575	$ 5,045,195	$ 14,381
Expenditures				
Principal on Debt				
General Government	$ 892,277	$ 892,277	$ 892,277	$ 0
Education	3,088,295	2,972,723	3,088,295	0
Interest on Debt				
General Government	389,850	391,657	391,657	1,807
Education	571,035	561,988	571,036	1
Other Debt Service				
General Government	47,634	70,932	70,932	23,298
Total Expenditures	$ 4,989,091	$ 4,889,577	$ 5,014,197	$ 25,106
Excess (Deficiency) of Revenues Over Expenditures	$ 70,485	$ 30,998	$ 30,998	$ 39,487
Net Change in Fund Balance	$ 70,485	$ 30,998	$ 30,998	$ 39,487
Fund Balance, July 1, 2023	4,994,524	4,576,381	4,576,381	418,143
Fund Balance, June 30, 2024	$ 5,065,009	$ 4,607,379	$ 4,607,379	$ 457,630

CUSTODIAL FUNDS

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

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

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

Exhibit H-1

CAMPBELL COUNTY, TENNESSEE

Combining Statement of Net Position

Custodial Funds

June 30, 2024

	Custodial Funds		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
ASSETS			
Cash	$ 0	$ 5,098,906	$ 5,098,906
Due from Other Governments	464,244	0	464,244
Total Assets	$ 464,244	$ 5,098,906	$ 5,563,150
LIABILITIES			
Due to Other Taxing Units	$ 464,244	$ 0	$ 464,244
Total Liabilities	$ 464,244	$ 0	$ 464,244
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 5,098,906	$ 5,098,906
Total Net Position	$ 0	$ 5,098,906	$ 5,098,906

Exhibit H-2

CAMPBELL COUNTY, TENNESSEE

Combining Statement of Changes in Net Position

Custodial Funds

For the Year Ended June 30, 2024

	Custodial Funds		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
Additions			
Sales Tax Collections for Other Governments	$ 5,394,704	$ 0	$ 5,394,704
Fines/Fees and Other Collections	0	10,172,726	10,172,726
Total Additions	$ 5,394,704	$ 10,172,726	$ 15,567,430
Deductions			
Payment of Sales Tax Collections for Other Governments	$ 5,394,704	$ 0	$ 5,394,704
Payments to State	0	5,123,100	5,123,100
Payments to Cities	0	131,041	131,041
Payments to Individuals and Others	0	4,198,534	4,198,534
Total Deductions	$ 5,394,704	$ 9,452,675	$ 14,847,379
Change in Net Position	$ 0	$ 720,051	$ 720,051
Net Position July 1, 2023	0	4,378,855	4,378,855
Net Position June 30, 2024	$ 0	$ 5,098,906	$ 5,098,906

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, 2024

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	$ 29,360,195	$ 0	$ 4,167,397	$ 0	$ (25,192,798)
Support Services	27,603,858	0	2,266,295	914,122	(24,423,441)
Operation of Non-instructional Services	8,873,695	203,143	8,453,549	0	(217,003)
Total Governmental Activities	$ 65,837,748	$ 203,143	$ 14,887,241	$ 914,122	$ (49,833,242)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 3,914,393
Local Option Sales Taxes					6,630,211
Other Local Taxes					57,207
Grants and Contributions Not Restricted to Specific Programs					42,168,303
Unrestricted Investment Income					8
Miscellaneous					88,013
Total General Revenues					$ 52,858,135
Change in Net Position					$ 3,024,893
Net Position, July 1, 2023					68,034,928
Net Position, June 30, 2024					$ 71,059,821

CAMPBELL COUNTY, TENNESSEE
Balance Sheet - Governmental Funds
Discretely Presented Campbell County School Department
June 30, 2024

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds
ASSETS					
Cash	$ 0	$ 0	$ 4,908	$ 1,219,569	$ 1,224,477
Equity in Pooled Cash and Investments	14,258,507	1,609,383	4,468,418	0	20,336,308
Accounts Receivable	0	767	70	0	837
Due from Other Governments	2,797,111	487,600	280,587	0	3,565,298
Due from Other Funds	0	1,913	0	0	1,913
Due from Primary Government	11,054	0	0	0	11,054
Property Taxes Receivable	3,805,710	0	0	0	3,805,710
Allowance for Uncollectible Property Taxes	(171,425)	0	0	0	(171,425)
Restricted Assets	697,949	0	0	0	697,949
Total Assets	$ 21,398,906	$ 2,099,663	$ 4,753,983	$ 1,219,569	$ 29,472,121
LIABILITIES					
Accounts Payable	$ 299,490	$ 0	$ 1,650	$ 0	$ 301,140
Accrued Payroll	241,862	1,154	864	0	243,880
Payroll Deductions Payable	343,467	50,353	42,680	0	436,500
Other Withholding Taxes	9	304	0	0	313
Due to Other Funds	1,913	0	0	0	1,913
Due to Primary Government	46,121	0	0	0	46,121
Total Liabilities	$ 932,862	$ 51,811	$ 45,194	$ 0	$ 1,029,867
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 3,478,575	$ 0	$ 0	$ 0	$ 3,478,575
Deferred Delinquent Property Taxes	141,437	0	0	0	141,437

(Continued)

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

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES (Cont.)					
Other Deferred/Unavailable Revenue	$ 577,505	$ 0	$ 0	$ 0	$ 577,505
Total Deferred Inflows of Resources	$ 4,197,517	$ 0	$ 0	$ 0	$ 4,197,517
FUND BALANCES					
Restricted:					
Restricted for Education	$ 61,307	$ 47,852	$ 3,748,396	$ 1,219,569	$ 5,077,124
Restricted for Hybrid Retirement Stabilization Funds	697,949	0	0	0	697,949
Committed:					
Committed for Education	1,653,289	2,000,000	960,393	0	4,613,682
Committed for Capital Projects	5,060,507	0	0	0	5,060,507
Assigned:					
Assigned for Education	2,079,232	0	0	0	2,079,232
Unassigned	6,716,243	0	0	0	6,716,243
Total Fund Balances	$ 16,268,527	$ 2,047,852	$ 4,708,789	$ 1,219,569	$ 24,244,737
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 21,398,906	$ 2,099,663	$ 4,753,983	$ 1,219,569	$ 29,472,121

Exhibit I-3

CAMPBELL COUNTY, TENNESSEE

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

Discretely Presented Campbell County School Department

June 30, 2024

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)			$ 24,244,737
(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: construction in progress		143,768	
Add: buildings and improvements net of accumulated depreciation		39,113,850	
Add: other capital assets net of accumulated depreciation		1,854,356	42,396,399
(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	$	(9,293,789)	
Less: net pension liability		(125,700)	
Less: termination benefits payable		(416,775)	
Less: compensated absences payable		(131,743)	(9,968,007)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			718,942
(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	$	7,100,263	
Less: deferred inflows of resources related to pensions		(492,059)	
Add: deferred outflows of resources related to OPEB		3,184,026	
Less: deferred inflows of resources related to OPEB		(1,918,795)	7,873,435
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension asset - teacher retirement plan	$	172,493	
Add: net pension asset - teacher legacy pension plan		5,621,822	5,794,315
Net position of governmental activities (Exhibit A)			$ 71,059,821

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, 2024

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds
Revenues					
Local Taxes	$ 10,550,934	$ 0	$ 0	$ 0	$ 10,550,934
Licenses and Permits	1,800	0	0	0	1,800
Charges for Current Services	0	0	203,143	0	203,143
Other Local Revenues	178,755	0	8	1,893,171	2,071,934
State of Tennessee	42,654,370	0	34,337	0	42,688,707
Federal Government	552,100	7,456,551	4,875,454	0	12,884,105
Other Governments and Citizens Groups	750,322	0	0	0	750,322
Total Revenues	$ 54,688,281	$ 7,456,551	$ 5,112,942	$ 1,893,171	$ 69,150,945
Expenditures					
Current:					
Instruction	$ 25,133,321	$ 4,307,008	$ 0	$ 0	$ 29,440,329
Support Services	20,566,691	2,377,997	0	0	22,944,688
Operation of Non-Instructional Services	1,746,668	654,747	4,342,643	1,950,791	8,694,849
Capital Outlay	1,251,219	115,041	0	0	1,366,260
Debt Service:					
Other Debt Service	2,084,094	0	0	0	2,084,094
Total Expenditures	$ 50,781,993	$ 7,454,793	$ 4,342,643	$ 1,950,791	$ 64,530,220
Excess (Deficiency) of Revenues Over Expenditures	$ 3,906,288	$ 1,758	$ 770,299	$ (57,620)	$ 4,620,725
Other Financing Sources (Uses)					
Insurance Recovery	$ 376,772	$ 0	$ 0	$ 0	$ 376,772
Transfers In	0	0	29,995	0	29,995

(Continued)

CAMPBELL COUNTY, TENNESSEE

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Discretely Presented Campbell County School Department (Cont.)

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds
Other Financing Sources (Uses) (Cont.)					
Transfers Out	$ (29,995)	$ 0	$ 0	$ 0	$ (29,995)
Total Other Financing Sources (Uses)	$ 346,777	$ 0	$ 29,995	$ 0	$ 376,772
Net Change in Fund Balances	$ 4,253,065	$ 1,758	$ 800,294	$ (57,620)	$ 4,997,497
Fund Balance, July 1, 2023	12,015,462	2,046,094	3,908,495	1,277,189	19,247,240
Fund Balance, June 30, 2024	$ 16,268,527	$ 2,047,852	$ 4,708,789	$ 1,219,569	$ 24,244,737

Exhibit I-5

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, 2024

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

Net change in fund balances - total governmental funds (Exhibit I-4)		$ 4,997,497
(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	$ 1,271,975	
Less: current-year depreciation expense	(2,981,559)	(1,709,584)
(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, 2024	$ 718,942	
Less: deferred delinquent property taxes and other deferred June 30, 2023	(1,067,310)	(348,368)
(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	$ (827)	
Change in termination benefits payable	(143,437)	
Change in OPEB liability	(530,613)	
Change in net pension asset/liability	(634,847)	
Change in deferred outflows related to pensions	(783,574)	
Change in deferred inflows related to pensions	743,030	
Change in deferred outflows related to OPEB	712,401	
Change in deferred inflows related to OPEB	723,215	85,348
Change in net position of governmental activities (Exhibit B)		$ 3,024,893

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 10,550,934	$ 0	$ 0	$ 10,550,934	$ 10,551,039	$ 10,551,039	$ (105)
Licenses and Permits	1,800	0	0	1,800	1,695	1,695	105
Other Local Revenues	178,755	0	0	178,755	80,818	104,019	74,736
State of Tennessee	42,654,370	0	0	42,654,370	40,998,476	42,403,642	250,728
Federal Government	552,100	0	0	552,100	362,775	325,408	226,692
Other Governments and Citizens Groups	750,322	0	0	750,322	0	750,322	0
Total Revenues	$ 54,688,281	$ 0	$ 0	$ 54,688,281	$ 51,994,803	$ 54,136,125	$ 552,156
Expenditures							
Instruction							
Regular Instruction Program	$ 20,075,495	$ (1,135)	$ 7,916	$ 20,082,276	$ 20,920,472	$ 20,892,421	$ 810,145
Alternative Instruction Program	206,141	0	0	206,141	150,610	222,910	16,769
Special Education Program	2,542,758	(40)	0	2,542,718	2,573,196	2,648,526	105,808
Career and Technical Education Program	1,745,877	(3,560)	3,284	1,745,601	1,958,091	1,891,674	146,073
Student Body Education Program	563,050	0	0	563,050	646,504	646,504	83,454
Support Services							
Attendance	167,576	0	0	167,576	200,071	172,812	5,236
Health Services	735,742	(2,087)	4,032	737,687	792,552	800,614	62,927
Other Student Support	2,566,587	(25,969)	19,106	2,559,724	2,439,225	2,706,220	146,496
Regular Instruction Program	1,767,876	(1,260)	3,626	1,770,242	1,738,698	1,837,190	66,948
Alternative Instruction Program	40,501	0	0	40,501	91,383	91,383	50,882
Special Education Program	783,165	0	31,978	815,143	850,615	834,191	19,048
Career and Technical Education Program	99,203	(212)	388	99,379	134,255	106,855	7,476
Technology	623,924	(45,124)	12,060	590,860	676,958	698,940	108,080
Other Programs	1,028,958	0	0	1,028,958	0	1,028,958	0
Board of Education	1,363,345	(93,383)	68,668	1,338,630	1,413,555	1,395,255	56,625
Director of Schools	248,631	(4,797)	579	244,413	314,721	300,721	56,308
Office of the Principal	3,588,682	0	0	3,588,682	3,501,829	3,656,276	67,594
Fiscal Services	120,067	0	0	120,067	120,067	120,067	0

(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 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Operation of Plant	$ 3,702,196	$ (270)	$ 3,263	$ 3,705,189	$ 3,965,536	$ 4,025,592	$ 320,403
Maintenance of Plant	912,685	(110,821)	52,635	854,499	836,577	915,528	61,029
Transportation	1,911,935	(3,589)	56,697	1,965,043	1,855,079	1,982,362	17,319
Central and Other	905,618	0	0	905,618	296,664	1,005,404	99,786
Operation of Non-Instructional Services							
Community Services	244,127	(47)	0	244,080	117,614	252,614	8,534
Early Childhood Education	1,502,541	0	0	1,502,541	1,481,683	1,525,856	23,315
Capital Outlay							
Regular Capital Outlay	1,251,219	(596,312)	3,289,917	3,944,824	2,524,994	6,074,464	2,129,640
Principal on Debt							
Education	0	0	0	0	115,572	0	0
Interest on Debt							
Education	0	0	0	0	9,048	0	0
Other Debt Service							
Education	2,084,094	0	0	2,084,094	3,959,474	2,084,094	0
Total Expenditures	$ 50,781,993	$ (888,606)	$ 3,554,149	$ 53,447,536	$ 53,685,043	$ 57,917,431	$ 4,469,895
Excess (Deficiency) of Revenues Over Expenditures	$ 3,906,288	$ 888,606	$ (3,554,149)	$ 1,240,745	$ (1,690,240)	$ (3,781,306)	$ 5,022,051
Other Financing Sources (Uses)							
Insurance Recovery	$ 376,772	$ 0	$ 0	$ 376,772	$ 0	$ 312,464	$ 64,308
Transfers Out	(29,995)	0	0	(29,995)	(29,995)	(29,995)	0
Total Other Financing Sources	$ 346,777	$ 0	$ 0	$ 346,777	$ (29,995)	$ 282,469	$ 64,308
Net Change in Fund Balance	$ 4,253,065	$ 888,606	$ (3,554,149)	$ 1,587,522	$ (1,720,235)	$ (3,498,837)	$ 5,086,359
Fund Balance, July 1, 2023	12,015,462	(888,606)	0	11,126,856	10,042,283	10,042,283	1,084,573
Fund Balance, June 30, 2024	$ 16,268,527	$ 0	$ (3,554,149)	$ 12,714,378	$ 8,322,048	$ 6,543,446	$ 6,170,932

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, 2024

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 7,456,551	$ 9,241,246	$ 11,393,734	$ (3,937,183)
Total Revenues	$ 7,456,551	$ 9,241,246	$ 11,393,734	$ (3,937,183)
Expenditures				
Instruction				
Regular Instruction Program	$ 2,821,616	$ 2,585,662	$ 3,270,251	$ 448,635
Special Education Program	1,207,421	1,187,220	1,497,805	290,384
Career and Technical Education Program	277,971	695,740	296,036	18,065
Support Services				
Health Services	60,904	0	64,079	3,175
Other Student Support	193,291	211,786	411,255	217,964
Regular Instruction Program	909,365	1,119,261	1,173,036	263,671
Special Education Program	212,296	312,692	361,089	148,793
Career and Technical Education Program	4,314	26,300	4,317	3
Technology	671,783	253,458	824,659	152,876
Operation of Plant	70,907	21,814	70,907	0
Transportation	255,137	239,876	325,812	70,675
Operation of Non-Instructional Services				
Community Services	654,747	0	667,580	12,833
Capital Outlay				
Regular Capital Outlay	115,041	2,587,438	2,426,910	2,311,869
Total Expenditures	$ 7,454,793	$ 9,241,247	$ 11,393,736	$ 3,938,943
Excess (Deficiency) of Revenues Over Expenditures	$ 1,758	$ (1)	$ (2)	$ 1,760
Net Change in Fund Balance	$ 1,758	$ (1)	$ (2)	$ 1,760
Fund Balance, July 1, 2023	2,046,094	9,241,246	9,241,246	(7,195,152)
Fund Balance, June 30, 2024	$ 2,047,852	$ 9,241,245	$ 9,241,244	$ (7,193,392)

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, 2024

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2023	Add: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Charges for Current Services	$ 203,143	$ 0	$ 0	$ 203,143	$ 192,080	$ 192,081	$ 11,062
Other Local Revenues	8	0	0	8	200	200	(192)
State of Tennessee	34,337	0	0	34,337	44,366	34,337	0
Federal Government	4,875,454	0	0	4,875,454	4,581,908	4,737,866	137,588
Total Revenues	$ 5,112,942	$ 0	$ 0	$ 5,112,942	$ 4,818,554	$ 4,964,484	$ 148,458
Expenditures							
Operation of Non-Instructional Services							
Food Service	$ 4,342,643	$ (9,422)	$ 367,100	$ 4,700,321	$ 5,188,039	$ 5,460,326	$ 760,005
Total Expenditures	$ 4,342,643	$ (9,422)	$ 367,100	$ 4,700,321	$ 5,188,039	$ 5,460,326	$ 760,005
Excess (Deficiency) of Revenues Over Expenditures	$ 770,299	$ 9,422	$ (367,100)	$ 412,621	$ (369,485)	$ (495,842)	$ 908,463
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	$ 800,294	$ 9,422	$ (367,100)	$ 442,616	$ (339,490)	$ (465,847)	$ 908,463
Fund Balance, July 1, 2023	3,908,495	(9,422)	0	3,899,073	3,274,392	3,274,392	624,681
Fund Balance, June 30, 2024	$ 4,708,789	$ 0	$ (367,100)	$ 4,341,689	$ 2,934,902	$ 2,808,545	$ 1,533,144

Miscellaneous Schedules

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-23	Matured During Period	Outstanding 6-30-24
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	$ 500,000	$ 500,000	$ 0
Total Notes Payable					$ 500,000	$ 500,000	$ 0
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	$ 1,825,000	$ 175,000	$ 1,650,000
General Obligation Bonds, Refunding Series 2018	7,925,000	3	5-24-18	6-1-25	4,850,000	2,425,000	2,425,000
General Obligation Bonds, Refunding Series 2020	18,260,000	2 to 5	6-5-20	6-1-31	17,010,000	325,000	16,685,000
General Obligation Bonds, Series 2020	3,515,000	3 to 5	6-5-20	6-1-30	2,630,000	440,000	2,190,000
Total Bonds Payable					$ 26,315,000	$ 3,365,000	$ 22,950,000
OTHER LOANS PAYABLE							
Payable through General Debt Service Fund							
Energy Efficient Incentive School Loan	1,408,708	1	8-20-18	6-1-31	$ 957,820	$ 115,572	$ 842,248
Total Other Loans Payable					$ 957,820	$ 115,572	$ 842,248

Exhibit J-2

CAMPBELL COUNTY, TENNESSEE

Schedule of Long-term Debt Requirements by Year

Year Ending June 30	Bonds		
	Principal	Interest	Total
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	$ 22,950,000	$ 3,013,962	$ 25,963,962

Year Ending June 30	Other Loans		
	Principal	Interest	Total
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	$ 842,248	$ 30,159	$ 872,407

CAMPBELL COUNTY, TENNESSEE
Schedule of Leases Receivable
Primary Government
For the Year Ended June 30, 2024

Description	Debtor	Original Amount of Lease	Date of Issue	Date of Maturity	Interest Rate	Balance 7-1-23	Deductions	Balance 6-30-24
General Debt Service Fund								
District Attorney Office Space	State of Tennessee	$ 445,557	9-1-22	8-31-30	3.5 %	$ 403,563	$ 50,429	$ 353,134
Total Leases Receivable						$ 403,563	$ 50,429	$ 353,134

CAMPBELL COUNTY, TENNESSEE

Schedule of Transfers

Discretely Presented Campbell County School Department

For the Year Ended June 30, 2024

From Fund	To Fund	Purpose	Amount
DISCRETELY PRESENTED CAMPBELL COUNTY SCHOOL DEPARTMENT			
General Purpose School	Central Cafeteria	Operational costs	$ 29,995
Total Transfers Discretely Presented Campbell County School Department			$ 29,995

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, 2024

Official	Salary	Authorization	Bond	Surety
County Mayor		Section 8-24-102, *TCA*	$ 100,000	Western Surety Company
Base salary/Total compensation:	$ 113,924			
Road Superintendent		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation:	$ 108,495			
Director of Schools		State Board of Education and	100,000	Western Surety Company
Base salary	$ 125,601	County Board of Education		
Chief executive officer training supplement	1,000			
Total compensation	$ 126,601			
Trustee		Section 8-24-102, *TCA*	2,064,912	RLI Insurance Company
Base salary/Total compensation:	$ 98,631			
Assessor of Property		Section 8-24-102, *TCA*	50,000	Western Surety Company
Base salary/Total compensation	$ 100,194			
County Clerk		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 98,631			
Circuit and General Sessions Courts Clerk		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 98,631			
Clerk and Master		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary	$ 98,631			
Special commissioner fees	57,995			
Total compensation	$ 156,626			
Register of Deeds		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base salary/Total compensation	$ 98,631			
Sheriff		Section 8-24-102, *TCA*	100,000	Western Surety Company
Base Salary/Total Compensation	$ 108,495			
Director of Finance				
Base salary/Total compensation	$ 112,648	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, 2024

		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	$ 8,415,987	$ 1,589,207	$ 1,240,373	$ 217,592	$ 0	$ 0
Discount on Property Taxes	(96,151)	(18,157)	(14,171)	(2,485)	0	0
Trustee's Collections - Prior Year	228,467	41,962	33,178	6,258	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	164,947	30,296	23,930	4,501	0	0
Interest and Penalty	96,526	17,792	14,036	2,620	0	0
Payments in-Lieu-of Taxes - T.V.A.	13,388	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	361,288	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	131,882	0	0	10,715	0	0
County Local Option Taxes						
Local Option Sales Tax	475,000	0	0	0	0	0
Hotel/Motel Tax	949,286	0	0	78,000	0	0
Wheel Tax	422,657	600,000	0	0	0	0
Litigation Tax - General	259,637	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	480,702	0	0	0	0	0
Mixed Drink Tax	51,320	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	4,339	0	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	366,432	0	0	0	0	0
Wholesale Beer Tax	148,675	0	0	0	0	0
Beer Privilege Tax	2,185	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	$ 12,476,567	$ 2,261,100	$ 1,297,346	$ 317,201	$ 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
Licenses and Permits						
Licenses						
Marriage Licenses	$ 1,800	$ 0	$ 0	$ 0	$ 0	$ 0
Cable TV Franchise	146,788	0	0	0	0	0
Permits						
Beer Permits	395	0	0	0	0	0
Building Permits	3,287	0	0	0	0	0
Total Licenses and Permits	$ 152,270	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 2,869	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	2,919	0	0	0	0	0
Drug Control Fines	0	0	0	0	14,781	0
Jail Fees	31,635	0	0	0	0	0
Data Entry Fee - Circuit Court	1,196	0	0	0	0	0
Criminal Court						
DUI Treatment Fines	1,115	0	0	0	0	0
Courtroom Security Fee	2	0	0	0	0	0
General Sessions Court						
Fines	8,236	0	0	0	0	0
Officers Costs	24,589	0	0	0	0	0
Game and Fish Fines	416	0	0	0	0	0
Drug Control Fines	0	0	0	0	13,330	0
Drug Court Fees	1,492	0	0	0	0	0
Jail Fees	18,635	0	0	0	0	0
DUI Treatment Fines	5,121	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
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
Data Entry Fee - General Sessions Court	$ 14,990	$ 0	$ 0	$ 0	$ 0	$ 0
Courtroom Security Fee	10	0	0	0	0	0
Juvenile Court						
Fines	314	0	0	0	0	0
Officers Costs	413	0	0	0	0	0
Chancery Court						
Officers Costs	13,278	0	0	0	0	0
Data Entry Fee - Chancery Court	6,592	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Other Fines, Forfeitures, and Penalties	60,191	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 194,013	$ 0	$ 0	$ 0	$ 28,111	$ 0
Charges for Current Services						
General Service Charges						
Other Employee Benefit Charges/Contributions	$ 77,000	$ 0	$ 0	$ 0	$ 0	$ 0
Commercial and Industrial Waste Collection Charge	0	147,402	0	0	0	0
Tipping Fees	0	4,885	0	0	0	0
Solid Waste Disposal Fee	0	227,201	0	0	0	0
Surcharge - Waste Tire Disposal	0	5,403	0	0	0	0
Patient Charges	0	0	2,798,279	0	0	0
Past Due Collections - Ambulance	0	0	24,588	0	0	0
Other General Service Charges	6,827	4,379	81	1,340	0	0
Fees						
Recreation Fees	6,708	0	0	0	0	0
Copy Fees	3,795	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
Charges for Current Services (Cont.)						
Fees (Cont.)						
Greenbelt Late Application Fee	$ 1,000	$ 0	$ 0	$ 0	$ 0	$ 0
Telephone Commissions	40,435	0	0	0	0	0
Vending Machine Collections	3,519	0	0	0	0	0
Additional Fees - Titling and Registration	34,677	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0
Data Processing Fee - Register	12,200	0	0	0	0	0
Data Processing Fee - Sheriff	2,199	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	4,350	0	0	0	0	0
Total Charges for Current Services	$ 192,710	$ 389,270	$ 2,822,948	$ 1,340	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 1,194,485	$ 0	$ 0	$ 0	$ 0	$ 256,835
Lease/Rentals/PPP	62,512	0	0	34,200	0	0
Lease/PPP Interest	0	0	0	0	0	0
Commissary Sales	18,840	0	0	0	0	0
Sale of Diesel	0	0	0	0	0	0
Sale of Gasoline	0	0	0	0	0	0
Sale of Maps	156	0	0	0	0	0
Sale of Recycled Materials	0	86,274	0	0	0	0
Miscellaneous Refunds	26,527	6,330	26,139	0	0	0
Nonrecurring Items						
Sale of Equipment	26,300	0	0	0	31,535	0
Sale of Property	0	0	0	651,845	0	0
Damages Recovered from Individuals	1,000	0	0	0	0	0
Contributions and Gifts	500	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
Other Local Revenues (Cont.)						
Other Local Revenues						
Other Local Revenues	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Other Local Revenues	$ 1,330,320	$ 92,604	$ 26,139	$ 686,045	$ 31,535	$ 256,835
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 520,693	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court Clerk	321,422	0	0	0	0	0
Clerk and Master	193,427	0	0	0	0	0
Register	198,505	0	0	0	0	0
Sheriff	12,126	0	0	0	0	0
Trustee	729,210	0	0	0	0	0
Total Fees Received From County Officials	$ 1,975,383	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0
Airport Maintenance Program	14,803	0	0	0	0	0
Aging Programs	8,950	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	30,400	0	0	0	0	0
School Resource Officer Grants	961,828	0	0	0	0	0
Other Public Safety Grants	616,531	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	426,566	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 Works Grants						
Bridge Program	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
State Aid Program	0	0	0	0	0	0
Litter Program	22,416	0	0	0	0	0
Other State Revenues						
Income Tax	48	0	0	0	0	0
Beer Tax	18,498	0	0	0	0	0
Vehicle Certificate of Title Fees	8,797	0	0	0	0	0
Alcoholic Beverage Tax	105,938	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	232,816	0	0	0	0	0
State Revenue Sharing - T.V.A.	1,502,785	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	46,635	0	0	0	0	0
Contracted Prisoner Boarding	1,809,863	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Grants	129,507	0	0	0	0	0
Other State Revenues	15,178	21,138	0	0	0	0
Total State of Tennessee	$ 5,975,723	$ 21,138	$ 0	$ 0	$ 0	$ 0
Federal Government						
Federal Through State						
Community Development	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Disaster Relief	27,672	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
Federal Government (Cont.)						
Federal Through State (Cont.)						
Medicaid	$ 0	$ 0	$ 268,745	$ 0	$ 0	$ 0
Law Enforcement Grants	348,441	0	0	0	0	0
COVID-19 Grant E	14,400	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	726,840	0	0	0	0	0
Direct Federal Revenue						
Other Direct Federal Revenue	0	0	0	0	0	0
Total Federal Government	$ 1,117,353	$ 0	$ 268,745	$ 0	$ 0	$ 0
Other Governments and Citizens Groups						
Other Governments						
Prisoner Board	$ 11,800	$ 0	$ 0	$ 0	$ 0	$ 0
Contributions	121,567	0	0	0	0	0
Contracted Services	569,811	0	0	0	0	0
Other						
Opioid Settlement Funds - Past Remediation	517,938	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 1,221,116	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 24,635,455	$ 2,764,112	$ 4,415,178	$ 1,004,586	$ 59,646	$ 256,835

(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	$ 628,241	$ 988,914	$ 755,239	$ 0	$ 13,835,553
Discount on Property Taxes	0	(7,178)	(11,294)	(8,629)	0	(158,065)
Trustee's Collections - Prior Year	0	16,195	28,840	21,006	0	375,906
Circuit Clerk/Clerk and Master Collections - Prior Years	0	11,672	20,820	15,148	0	271,314
Interest and Penalty	0	6,882	12,079	8,842	0	158,777
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	361,288
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	142,597
County Local Option Taxes						
Local Option Sales Tax	0	0	1,385,199	0	0	1,860,199
Hotel/Motel Tax	0	0	75,000	50,000	0	1,152,286
Wheel Tax	0	400,000	0	150,000	0	1,572,657
Litigation Tax - General	0	0	0	0	0	259,637
Litigation Tax - Special Purpose	0	0	3,447	21,832	0	25,279
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	202,004	0	0	202,004
Business Tax	0	0	0	0	0	480,702
Mixed Drink Tax	0	0	0	0	0	51,320
Mineral Severance Tax	0	138,619	0	0	0	138,619
Other County Local Option Taxes	0	0	0	0	0	4,339
Statutory Local Taxes						
Bank Excise Tax	0	0	0	0	0	366,432
Wholesale Beer Tax	0	0	0	0	0	148,675
Beer Privilege Tax	0	0	0	0	0	2,185
Coal Severance Tax	0	89	0	0	0	89
Other Statutory Local Taxes	0	9,619	0	0	0	9,619
Total Local Taxes	$ 0	$ 1,204,139	$ 2,705,009	$ 1,013,438	$ 0	$ 21,274,800

(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	$ 1,800
Cable TV Franchise	0	0	0	0	0	146,788
Permits						
Beer Permits	0	0	0	0	0	395
Building Permits	0	0	0	0	0	3,287
Total Licenses and Permits	$ 0	$ 0	$ 0	$ 0	$ 0	$ 152,270
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,869
Officers Costs	0	0	0	0	0	2,919
Drug Control Fines	0	0	0	0	0	14,781
Jail Fees	0	0	0	0	0	31,635
Data Entry Fee - Circuit Court	0	0	0	0	0	1,196
Criminal Court						
DUI Treatment Fines	0	0	0	0	0	1,115
Courtroom Security Fee	0	0	0	0	0	2
General Sessions Court						
Fines	0	0	0	0	0	8,236
Officers Costs	0	0	0	0	0	24,589
Game and Fish Fines	0	0	0	0	0	416
Drug Control Fines	0	0	0	0	0	13,330
Drug Court Fees	0	0	0	0	0	1,492
Jail Fees	0	0	0	0	0	18,635
DUI Treatment Fines	0	0	0	0	0	5,121

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
Data Entry Fee - General Sessions Court	$ 0	$ 0	$ 0	$ 0	$ 0	$ 14,990
Courtroom Security Fee	0	0	0	0	0	10
Juvenile Court						
Fines	0	0	0	0	0	314
Officers Costs	0	0	0	0	0	413
Chancery Court						
Officers Costs	0	0	0	0	0	13,278
Data Entry Fee - Chancery Court	0	0	0	0	0	6,592
Other Fines, Forfeitures, and Penalties						
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	60,191
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 0	$ 0	$ 0	$ 222,124
Charges for Current Services						
General Service Charges						
Other Employee Benefit Charges/Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 77,000
Commercial and Industrial Waste Collection Charge	0	0	0	0	0	147,402
Tipping Fees	0	0	0	0	0	4,885
Solid Waste Disposal Fee	0	0	0	0	0	227,201
Surcharge - Waste Tire Disposal	0	0	0	0	0	5,403
Patient Charges	0	0	0	0	0	2,798,279
Past Due Collections - Ambulance	0	0	0	0	0	24,588
Other General Service Charges	0	125	0	0	0	12,752
Fees						
Recreation Fees	0	0	0	0	0	6,708
Copy Fees	0	0	0	0	0	3,795

(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.)						
Fees (Cont.)						
Greenbelt Late Application Fee	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,000
Telephone Commissions	0	0	0	0	0	40,435
Vending Machine Collections	0	0	0	0	0	3,519
Additional Fees - Titling and Registration	0	0	0	0	0	34,677
Special Commissioner Fees/Special Master Fees	57,995	0	0	0	0	57,995
Data Processing Fee - Register	0	0	0	0	0	12,200
Data Processing Fee - Sheriff	0	0	0	0	0	2,199
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	4,350
Total Charges for Current Services	$ 57,995	$ 125	$ 0	$ 0	$ 0	$ 3,464,388
Other Local Revenues						
Recurring Items						
Investment Income	$ 0	$ 0	$ 150,000	$ 0	$ 0	$ 1,601,320
Lease/Rentals/PPP	0	0	50,429	0	39,490	186,631
Lease/PPP Interest	0	0	13,321	0	0	13,321
Commissary Sales	0	0	0	0	0	18,840
Sale of Diesel	0	192,947	0	0	0	192,947
Sale of Gasoline	0	215,916	0	0	0	215,916
Sale of Maps	0	0	0	0	0	156
Sale of Recycled Materials	0	0	0	0	0	86,274
Miscellaneous Refunds	0	0	0	0	0	58,996
Nonrecurring Items						
Sale of Equipment	0	38,200	0	0	0	96,035
Sale of Property	0	0	0	0	0	651,845
Damages Recovered from Individuals	0	0	0	0	0	1,000
Contributions and Gifts	0	0	0	0	0	500

(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
Other Local Revenues (Cont.)						
Other Local Revenues						
Other Local Revenues	$ 0	$ 0	$ 0	$ 0	$ 829	$ 829
Total Other Local Revenues	$ 0	$ 447,063	$ 213,750	$ 0	$ 40,319	$ 3,124,610
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0	$ 520,693
Circuit Court Clerk	0	0	0	0	0	321,422
Clerk and Master	0	0	0	0	0	193,427
Register	0	0	0	0	0	198,505
Sheriff	0	0	0	0	0	12,126
Trustee	0	0	0	0	0	729,210
Total Fees Received From County Officials	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,975,383
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,000
Airport Maintenance Program	0	0	0	0	0	14,803
Aging Programs	0	0	0	0	0	8,950
Public Safety Grants						
Law Enforcement Training Programs	0	0	0	0	0	30,400
School Resource Officer Grants	0	0	0	0	0	961,828
Other Public Safety Grants	0	0	0	0	0	616,531
Health and Welfare Grants						
Health Department Programs	0	0	0	0	0	426,566

(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 Works Grants						
Bridge Program	$ 0	$ 37,730	$ 0	$ 0	$ 0	$ 37,730
State Aid Program	0	1,567,499	0	0	0	1,567,499
Litter Program	0	0	0	0	0	22,416
Other State Revenues						
Income Tax	0	0	0	0	0	48
Beer Tax	0	0	0	0	0	18,498
Vehicle Certificate of Title Fees	0	0	0	0	0	8,797
Alcoholic Beverage Tax	0	0	0	0	0	105,938
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0	232,816
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,502,785
State Revenue Sharing - Telecommunications	0	0	56,723	0	0	56,723
State Shared Sports Gaming Privilege Tax	0	0	0	0	0	46,635
Contracted Prisoner Boarding	0	0	0	0	0	1,809,863
Gasoline and Motor Fuel Tax	0	2,668,256	0	0	0	2,668,256
Hybrid/Electric Vehicle Registration Fee	0	10,798	0	0	0	10,798
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	14,527	0	0	5,384	149,418
Other State Revenues	0	0	0	0	0	36,316
Total State of Tennessee	$ 0	$ 4,324,831	$ 56,723	$ 0	$ 5,384	$ 10,383,799
Federal Government						
Federal Through State						
Community Development	$ 0	$ 0	$ 0	$ 0	$ 5,737	$ 5,737
Disaster Relief	0	89,406	0	0	0	117,078

(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 (Cont.)						
Federal Through State (Cont.)						
Medicaid	$ 0	$ 0	$ 0	$ 0	$ 0	$ 268,745
Law Enforcement Grants	0	0	0	0	0	348,441
COVID-19 Grant E	0	0	0	0	0	14,400
American Rescue Plan Act Grant #4	0	0	0	0	10,372	10,372
American Rescue Plan Act Grant #5	0	0	0	0	4,897	4,897
Other Federal through State	0	0	0	0	154,219	881,059
Direct Federal Revenue						
Other Direct Federal Revenue	0	0	0	0	47,510	47,510
Total Federal Government	$ 0	$ 89,406	$ 0	$ 0	$ 222,735	$ 1,698,239
Other Governments and Citizens Groups						
Other Governments						
Prisoner Board	$ 0	$ 0	$ 0	$ 0	$ 0	$ 11,800
Contributions	0	0	2,084,094	0	0	2,205,661
Contracted Services	0	0	0	0	0	569,811
Other						
Opioid Settlement Funds - Past Remediation	0	0	0	0	0	517,938
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 2,084,094	$ 0	$ 0	$ 3,305,210
Total	$ 57,995	$ 6,065,564	$ 5,059,576	$ 1,013,438	$ 268,438	$ 45,600,823

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2024

	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	$ 3,655,954	$ 0	$ 0	$ 0	$ 3,655,954
Discount on Property Taxes	(41,758)	0	0	0	(41,758)
Trustee's Collections - Prior Year	131,102	0	0	0	131,102
Circuit Clerk/Clerk and Master Collections - Prior Years	94,585	0	0	0	94,585
Interest and Penalty	53,698	0	0	0	53,698
County Local Option Taxes					
Local Option Sales Tax	6,601,946	0	0	0	6,601,946
Mixed Drink Tax	55,318	0	0	0	55,318
Statutory Local Taxes					
Coal Severance Tax	89	0	0	0	89
Total Local Taxes	$ 10,550,934	$ 0	$ 0	$ 0	$ 10,550,934
Licenses and Permits					
Licenses					
Marriage Licenses	$ 1,800	$ 0	$ 0	$ 0	$ 1,800
Total Licenses and Permits	$ 1,800	$ 0	$ 0	$ 0	$ 1,800
Charges for Current Services					
Education Charges					
Lunch Payments - Adults	$ 0	$ 0	$ 46,919	$ 0	$ 46,919
A la Carte Sales	0	0	156,224	0	156,224
Total Charges for Current Services	$ 0	$ 0	$ 203,143	$ 0	$ 203,143

(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
Other Local Revenues					
Recurring Items					
Investment Income	$ 57,931	$ 0	$ 8	$ 0	$ 57,939
Sale of Materials and Supplies	2,023	0	0	0	2,023
Miscellaneous Refunds	88,013	0	0	0	88,013
Nonrecurring Items					
Contributions and Gifts	26,788	0	0	0	26,788
Other Local Revenues					
Other Local Revenues	4,000	0	0	1,893,171	1,897,171
Total Other Local Revenues	$ 178,755	$ 0	$ 8	$ 1,893,171	$ 2,071,934
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 278,636	$ 0	$ 0	$ 0	$ 278,636
State Education Funds					
Tennessee Investment in Student Achievement	39,561,043	0	0	0	39,561,043
TISA - On-behalf Payments	74,081	0	0	0	74,081
Early Childhood Education	39,104	0	0	0	39,104
School Food Service	0	0	34,337	0	34,337
Other State Education Funds	2,022,625	0	0	0	2,022,625
Paid Parental Leave	40,182	0	0	0	40,182
Career Ladder Program	45,490	0	0	0	45,490
Other State Revenues					
Other State Grants	128,400	0	0	0	128,400
Safe Schools	6,075	0	0	0	6,075
Other State Revenues	458,734	0	0	0	458,734
Total State of Tennessee	$ 42,654,370	$ 0	$ 34,337	$ 0	$ 42,688,707

(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	$ 3,099,693	$ 0	$ 3,099,693
USDA - Commodities	0	0	329,033	0	329,033
Breakfast	0	0	1,126,092	0	1,126,092
USDA - Other	0	0	320,636	0	320,636
Vocational Education - Basic Grants to States	0	126,210	0	0	126,210
Other Vocational	0	287,500	0	0	287,500
Title I Grants to Local Education Agencies	0	2,045,634	0	0	2,045,634
Special Education - Grants to States	0	1,408,287	0	0	1,408,287
Special Education Preschool Grants	0	69,514	0	0	69,514
Rural Education	0	219,049	0	0	219,049
21st Century Community Learning Centers	0	654,747	0	0	654,747
Eisenhower Professional Development State Grants	0	425,083	0	0	425,083
COVID-19 Grant B	0	126,045	0	0	126,045
American Rescue Plan Act Grant #1	0	1,971,516	0	0	1,971,516
American Rescue Plan Act Grant #2	0	2,960	0	0	2,960
American Rescue Plan Act Grant #3	0	408	0	0	408
American Rescue Plan Act Grant #4	0	119,598	0	0	119,598
Other Federal through State	489,864	0	0	0	489,864
Direct Federal Revenue					
ROTC Reimbursement	62,236	0	0	0	62,236
Total Federal Government	$ 552,100	$ 7,456,551	$ 4,875,454	$ 0	$ 12,884,105

(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
Other Governments and Citizens Groups					
Other Governments					
Contributions	$ 750,322	$ 0	$ 0	$ 0	$ 750,322
Total Other Governments and Citizens Groups	$ 750,322	$ 0	$ 0	$ 0	$ 750,322
Total	$ 54,688,281	$ 7,456,551	$ 5,112,942	$ 1,893,171	$ 69,150,945

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2024

General Fund			
General Government			
County Commission			
Secretary(ies)	$ 33,755		
Other Salaries and Wages	4,500		
Board and Committee Members Fees	95,277		
Social Security	6,444		
Pensions	5,563		
Life Insurance	1,422		
Medical Insurance	73,752		
Employer Medicare	1,673		
Other Fringe Benefits	2,500		
Audit Services	16,887		
Communication	1,163		
Dues and Memberships	1,800		
Maintenance and Repair Services - Office Equipment	4,153		
Postal Charges	133		
Internet Connectivity	9,897		
Travel	34,806		
Office Supplies	976		
Office Equipment	4,033		
Total County Commission		$	298,734
Board of Equalization			
Board and Committee Members Fees	$ 3,150		
Travel	1,075		
Total Board of Equalization			4,225
County Mayor/Executive			
County Official/Administrative Officer	$ 113,924		
Deputy(ies)	58,100		
Secretary(ies)	64,153		
Social Security	14,146		
Pensions	14,359		
Life Insurance	457		
Medical Insurance	29,796		
Employer Medicare	3,308		
Other Fringe Benefits	1,000		
Communication	2,353		
Dues and Memberships	5,036		
Legal Notices, Recording, and Court Costs	44		
Maintenance and Repair Services - Office Equipment	1,944		
Maintenance and Repair Services - Vehicles	608		
Postal Charges	199		
Internet Connectivity	1,255		
Travel	7,172		
Office Supplies	740		
Premiums on Corporate Surety Bonds	350		
In Service/Staff Development	864		
Other Charges	766		
Office Equipment	199		
Total County Mayor/Executive			320,773

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
General Government (Cont.)			
County Attorney			
County Official/Administrative Officer	$ 36,288		
Social Security	1,756		
Pensions	2,206		
Life Insurance	78		
Medical Insurance	18,988		
Employer Medicare	411		
Other Fringe Benefits	500		
Legal Notices, Recording, and Court Costs	3,000		
Total County Attorney		$	63,227
Election Commission			
County Official/Administrative Officer	$ 90,173		
Assistant(s)	40,316		
Data Processing Personnel	35,789		
Part-time Personnel	150		
Overtime Pay	3,174		
Other Salaries and Wages	3,523		
Election Commission	20,676		
Election Workers	28,958		
Other Per Diem and Fees	296		
Social Security	10,867		
Pensions	10,436		
Life Insurance	343		
Medical Insurance	40,204		
Employer Medicare	2,629		
Other Fringe Benefits	1,500		
Communication	2,889		
Contracts with Private Agencies	1,000		
Data Processing Services	27,383		
Dues and Memberships	44		
Legal Notices, Recording, and Court Costs	1,306		
Maintenance and Repair Services - Office Equipment	916		
Pest Control	418		
Postal Charges	1,000		
Internet Connectivity	1,255		
Rentals	950		
Transportation - Other than Students	1,200		
Travel	12,131		
Electricity	3,002		
Natural Gas	1,011		
Office Supplies	121		
Water and Sewer	1,958		
Other Supplies and Materials	319,994		
Liability Insurance	4,991		
Other Charges	579		
Voting Machines	152,300		
Total Election Commission			823,482

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)
General Government (Cont.)
Register of Deeds

County Official/Administrative Officer	$ 98,631		
Assistant(s)	39,211		
Deputy(ies)	46,345		
Data Processing Personnel	35,520		
Social Security	13,319		
Pensions	13,358		
Life Insurance	485		
Medical Insurance	17,757		
Employer Medicare	3,115		
Other Fringe Benefits	1,000		
Communication	1,742		
Contracts with Private Agencies	6,967		
Dues and Memberships	922		
Postal Charges	100		
Internet Connectivity	1,255		
Rentals	10,623		
Travel	1,053		
Office Supplies	2,488		
Premiums on Corporate Surety Bonds	350		
In Service/Staff Development	300		
Office Equipment	1,588		
Total Register of Deeds		$	296,129

County Buildings

Supervisor/Director	$ 47,866		
Custodial Personnel	113,259		
Overtime Pay	3,703		
Other Salaries and Wages	802		
Social Security	9,000		
Pensions	9,601		
Life Insurance	640		
Medical Insurance	80,753		
Employer Medicare	2,105		
Other Fringe Benefits	2,500		
Communication	1,474		
Contracts with Private Agencies	8,600		
Maintenance and Repair Services - Buildings	41,736		
Maintenance and Repair Services - Equipment	4,460		
Maintenance and Repair Services - Vehicles	653		
Pest Control	7,478		
Travel	231		
Custodial Supplies	16,366		
Electricity	59,592		
Gasoline	1,045		
General Construction Materials	4,738		
Natural Gas	8,785		
Office Supplies	21		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)			
Uniforms	$ 715		
Water and Sewer	43,403		
Other Supplies and Materials	299		
Other Equipment	720		
Other Capital Outlay	7,900		
Total County Buildings		$	478,445
Preservation of Records			
Part-time Personnel	$ 8,742		
Social Security	542		
Employer Medicare	127		
Communication	924		
Maintenance and Repair Services - Office Equipment	24		
Postal Charges	98		
Internet Connectivity	995		
Rentals	7,200		
Total Preservation of Records			18,652
Finance			
Accounting and Budgeting			
Supervisor/Director	$ 112,648		
Accountants/Bookkeepers	601,889		
Overtime Pay	1,933		
Other Salaries and Wages	807		
Social Security	39,461		
Pensions	41,050		
Life Insurance	1,536		
Medical Insurance	148,525		
Employer Medicare	9,701		
Other Fringe Benefits	6,000		
Communication	2,965		
Data Processing Services	16,899		
Dues and Memberships	40		
Maintenance and Repair Services - Equipment	740		
Postal Charges	8,316		
Internet Connectivity	1,255		
Travel	261		
Custodial Supplies	1,540		
Data Processing Supplies	10,043		
Office Supplies	5,070		
Premiums on Corporate Surety Bonds	400		
Office Equipment	27,044		
Total Accounting and Budgeting			1,038,123
Central Services			
Computer Programmer(s)	$ 51,267		
Part-time Personnel	14,152		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)
Finance (Cont.)
Central Services (Cont.)

Other Salaries and Wages	$ 71,617		
Social Security	8,172		
Pensions	7,471		
Life Insurance	202		
Medical Insurance	15,620		
Employer Medicare	1,911		
Other Fringe Benefits	1,000		
Communication	575		
Contracts with Government Agencies	16,394		
Contracts with Private Agencies	6,985		
Data Processing Services	53,995		
Legal Notices, Recording, and Court Costs	1,329		
Maintenance and Repair Services - Equipment	17,833		
Maintenance and Repair Services - Office Equipment	4,430		
Printing, Stationery, and Forms	2,499		
Internet Connectivity	6,064		
Data Processing Supplies	19,312		
Building and Contents Insurance	156,206		
Liability Insurance	79,195		
Trustee's Commission	244,928		
Vehicle and Equipment Insurance	28,966		
Office Equipment	20,353		
Total Central Services		$	830,476

Property Assessor's Office

County Official/Administrative Officer	$ 100,194		
Assessment Personnel	255,779		
Overtime Pay	1,402		
Other Salaries and Wages	7,338		
Social Security	20,802		
Pensions	22,175		
Life Insurance	984		
Medical Insurance	89,980		
Employer Medicare	4,865		
Other Fringe Benefits	2,577		
Communication	6,512		
Consultants	18,095		
Contracts with Government Agencies	5,776		
Dues and Memberships	2,065		
Legal Notices, Recording, and Court Costs	593		
Maintenance and Repair Services - Office Equipment	1,127		
Maintenance and Repair Services - Vehicles	1,282		
Postal Charges	2,832		
Internet Connectivity	3,386		
Travel	2,593		
Gasoline	1,377		
Office Supplies	3,050		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Finance (Cont.)			
Property Assessor's Office (Cont.)			
Vehicle Parts	$ 178		
Premiums on Corporate Surety Bonds	175		
Other Charges	416		
Office Equipment	6,208		
Total Property Assessor's Office		$	561,761
Reappraisal Program			
Postal Charges	$ 15,877		
Total Reappraisal Program			15,877
County Trustee's Office			
County Official/Administrative Officer	$ 98,631		
Assistant(s)	42,747		
Deputy(ies)	48,113		
Data Processing Personnel	38,402		
Clerical Personnel	10,027		
Part-time Personnel	8,542		
Other Salaries and Wages	7,338		
Social Security	14,718		
Pensions	14,911		
Life Insurance	558		
Medical Insurance	60,541		
Employer Medicare	3,442		
Other Fringe Benefits	2,077		
Communication	1,912		
Data Processing Services	12,649		
Dues and Memberships	1,047		
Maintenance and Repair Services - Office Equipment	819		
Postal Charges	10,208		
Internet Connectivity	1,255		
Rentals	900		
Travel	242		
Office Supplies	2,797		
Premiums on Corporate Surety Bonds	8,203		
Total County Trustee's Office			390,079
County Clerk's Office			
County Official/Administrative Officer	$ 98,631		
Deputy(ies)	49,439		
Data Processing Personnel	114,985		
Clerical Personnel	112,762		
Part-time Personnel	33,018		
Other Salaries and Wages	18,548		
Social Security	25,306		
Pensions	23,972		
Life Insurance	1,011		
Medical Insurance	78,807		

(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	$ 5,918		
Other Fringe Benefits	2,577		
Communication	4,478		
Data Processing Services	10,356		
Dues and Memberships	962		
Maintenance and Repair Services - Office Equipment	15,763		
Postal Charges	13,354		
Internet Connectivity	7,386		
Travel	925		
Disposal Fees	216		
Data Processing Supplies	1,273		
Office Supplies	7,787		
Premiums on Corporate Surety Bonds	450		
Office Equipment	1,453		
Total County Clerk's Office		$	629,377
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 98,631		
Assistant(s)	295,379		
Deputy(ies)	50,102		
Clerical Personnel	16,947		
Part-time Personnel	64,131		
Overtime Pay	1,860		
Other Salaries and Wages	7,477		
Jury and Witness Expense	25,800		
Social Security	30,942		
Pensions	27,093		
Life Insurance	1,212		
Medical Insurance	122,598		
Employer Medicare	7,236		
Other Fringe Benefits	3,500		
Communication	7,702		
Contracts with Private Agencies	688		
Data Processing Services	32,452		
Dues and Memberships	812		
Maintenance and Repair Services - Office Equipment	3,043		
Postal Charges	5,837		
Internet Connectivity	1,255		
Rentals	828		
Travel	1,183		
Office Supplies	6,690		
Uniforms	1,982		
Premiums on Corporate Surety Bonds	600		
Other Charges	923		
Office Equipment	5,711		
Total Circuit Court			822,614

(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)	$ 184,000		
Secretary(ies)	40,409		
Social Security	12,785		
Pensions	13,644		
Life Insurance	256		
Medical Insurance	24,314		
Employer Medicare	3,161		
Other Fringe Benefits	500		
Communication	2,347		
Dues and Memberships	400		
Maintenance and Repair Services - Office Equipment	576		
Postal Charges	70		
Travel	611		
Drugs and Medical Supplies	790		
Office Supplies	360		
Office Equipment	705		
Total General Sessions Court		$	284,928
Chancery Court			
County Official/Administrative Officer	$ 98,631		
Assistant(s)	129,120		
Deputy(ies)	50,323		
Other Salaries and Wages	7,337		
Social Security	16,399		
Pensions	17,353		
Life Insurance	557		
Medical Insurance	71,137		
Employer Medicare	3,835		
Other Fringe Benefits	2,077		
Communication	3,084		
Data Processing Services	15,589		
Dues and Memberships	1,002		
Maintenance and Repair Services - Office Equipment	58		
Postal Charges	1,920		
Other Contracted Services	400		
Office Supplies	3,720		
Premiums on Corporate Surety Bonds	450		
Office Equipment	3,714		
Total Chancery Court			426,706
District Attorney General			
Secretary(ies)	$ 28,529		
Social Security	1,455		
Pensions	1,672		
Life Insurance	96		
Medical Insurance	16,328		
Employer Medicare	340		
Other Fringe Benefits	500		
Total District Attorney General			48,920

(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)	$ 34,338	
Social Security	1,931	
Pensions	2,088	
Life Insurance	128	
Medical Insurance	12,700	
Employer Medicare	452	
Total Office of Public Defender		$ 51,637
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 108,495	
Deputy(ies)	500,296	
Detective(s)	297,398	
Captain(s)	61,867	
Lieutenant(s)	166,647	
Sergeant(s)	164,570	
Data Processing Personnel	79,898	
Part-time Personnel	108,936	
Overtime Pay	165,277	
Other Salaries and Wages	27,477	
Other Per Diem and Fees	32,106	
Social Security	98,161	
Pensions	95,470	
Life Insurance	3,698	
Medical Insurance	392,696	
Employer Medicare	23,223	
Other Fringe Benefits	14,500	
Communication	31,286	
Data Processing Services	4,518	
Confidential Drug Enforcement Payments	3,000	
Dues and Memberships	2,090	
Evaluation and Testing	515	
Legal Notices, Recording, and Court Costs	383	
Maintenance and Repair Services - Equipment	454	
Maintenance and Repair Services - Office Equipment	3,500	
Maintenance and Repair Services - Vehicles	37,615	
Postal Charges	1,000	
Internet Connectivity	1,255	
Rentals	2,343	
Towing Services	1,650	
Travel	1,305	
Animal Food and Supplies	914	
Custodial Supplies	595	
Diesel Fuel	47	
Electricity	6,060	
Gasoline	153,028	
Law Enforcement Supplies	21,516	

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Safety (Cont.)			
Sheriff's Department (Cont.)			
Natural Gas	$ 1,917		
Office Supplies	1,965		
Tires and Tubes	14,622		
Uniforms	11,367		
Vehicle Parts	2,943		
Water and Sewer	8,430		
Other Supplies and Materials	247		
Building and Contents Insurance	19,401		
Liability Insurance	200,283		
Premiums on Corporate Surety Bonds	1,000		
Vehicle and Equipment Insurance	60,098		
Workers' Compensation Insurance	78,767		
In Service/Staff Development	2,388		
Other Charges	2,350		
Motor Vehicles	12,682		
Office Equipment	1,166		
Total Sheriff's Department		$	3,033,415
Special Patrols			
School Resource Officer	$ 527,796		
Overtime Pay	4,401		
Other Salaries and Wages	2,675		
Other Per Diem and Fees	1,495		
Social Security	30,510		
Pensions	32,248		
Life Insurance	1,682		
Medical Insurance	158,514		
Employer Medicare	7,135		
Other Fringe Benefits	5,500		
Maintenance and Repair Services - Vehicles	8,155		
Veterinary Services	592		
Animal Food and Supplies	240		
Gasoline	20,039		
Law Enforcement Supplies	6,405		
Tires and Tubes	2,882		
Uniforms	13,952		
Workers' Compensation Insurance	23,999		
In Service/Staff Development	1,505		
Motor Vehicles	43,643		
Total Special Patrols			893,368
Traffic Control			
Overtime Pay	$ 19,502		
Social Security	1,212		
Pensions	1,189		
Employer Medicare	283		
Contracts with Private Agencies	16		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Safety (Cont.)			
Traffic Control (Cont.)			
Electricity	$ 1,414		
Other Supplies and Materials	13,062		
Law Enforcement Equipment	4,968		
Site Development	14,850		
Total Traffic Control		$	56,496
Administration of the Sexual Offender Registry			
Remittance of Revenue Collected	$ 1,550		
Other Charges	1,817		
Total Administration of the Sexual Offender Registry			3,367
Jail			
Assistant(s)	$ 42,084		
Detective(s)	45,916		
Lieutenant(s)	55,991		
Sergeant(s)	72,706		
Guards	1,136,400		
Cafeteria Personnel	18,841		
Maintenance Personnel	39,021		
Part-time Personnel	97,476		
Overtime Pay	224,475		
Other Salaries and Wages	28,194		
Other Per Diem and Fees	48,298		
Social Security	106,115		
Pensions	102,493		
Life Insurance	4,199		
Medical Insurance	335,972		
Employer Medicare	24,817		
Other Fringe Benefits	20,500		
Communication	2,637		
Data Processing Services	3,800		
Evaluation and Testing	6,060		
Licenses	248		
Maintenance and Repair Services - Buildings	18,158		
Maintenance and Repair Services - Equipment	13,492		
Maintenance and Repair Services - Office Equipment	2,937		
Medical and Dental Services	1,360,722		
Pest Control	2,940		
Travel	3,168		
Other Contracted Services	4,785		
Custodial Supplies	40,351		
Electricity	163,758		
Food Preparation Supplies	15,496		
Food Supplies	523,255		
General Construction Materials	4,992		
Natural Gas	39,854		
Office Supplies	3,614		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Safety (Cont.)			
Jail (Cont.)			
Prisoners Clothing	$ 14,952		
Uniforms	7,272		
Water and Sewer	272,561		
Other Supplies and Materials	22,306		
Building and Contents Insurance	19,400		
Liability Insurance	203,283		
Workers' Compensation Insurance	90,621		
In Service/Staff Development	1,798		
Other Charges	2,223		
Communication Equipment	3,270		
Motor Vehicles	3,476		
Office Equipment	5,717		
Plant Operation Equipment	56,486		
Health Equipment	449		
Other Capital Outlay	14,804		
Total Jail		$	5,332,383
Juvenile Services			
Youth Service Officer(s)	$ 31,549		
Social Security	1,721		
Pensions	1,918		
Life Insurance	107		
Medical Insurance	15,676		
Employer Medicare	403		
Communication	575		
Contracts with Government Agencies	21,110		
Evaluation and Testing	385		
Travel	85		
Other Supplies and Materials	300		
Total Juvenile Services			73,829
Fire Prevention and Control			
Contributions	$ 97,850		
Building and Contents Insurance	11,628		
Liability Insurance	3,398		
Vehicle and Equipment Insurance	50,177		
Workers' Compensation Insurance	4,121		
Total Fire Prevention and Control			167,174
Civil Defense			
Supervisor/Director	$ 69,150		
Social Security	3,988		
Pensions	4,204		
Life Insurance	128		
Medical Insurance	1,494		
Employer Medicare	933		
Communication	3,285		

(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	$ 85		
Licenses	32		
Maintenance and Repair Services - Buildings	119		
Maintenance and Repair Services - Vehicles	5,099		
Travel	1,187		
Other Contracted Services	1,950		
Diesel Fuel	166		
Gasoline	6,000		
Tires and Tubes	1,946		
Uniforms	1,098		
Vehicle and Equipment Insurance	15,950		
In Service/Staff Development	400		
Other Charges	1,117		
Other Equipment	24,365		
Total Civil Defense		$	142,696
Rescue Squad			
Contributions	$ 36,000		
Building and Contents Insurance	8,789		
Liability Insurance	1,504		
Vehicle and Equipment Insurance	27,347		
Workers' Compensation Insurance	1,342		
Total Rescue Squad			74,982
Other Emergency Management			
Communication	$ 1,250		
Contracts with Government Agencies	155,797		
Total Other Emergency Management			157,047
County Coroner/Medical Examiner			
County Official/Administrative Officer	$ 36,288		
Social Security	1,991		
Life Insurance	78		
Medical Insurance	18,988		
Employer Medicare	466		
Other Fringe Benefits	500		
Contracts with Private Agencies	50,716		
Contracts with Vehicle Owners	11,636		
Total County Coroner/Medical Examiner			120,663
Public Safety Grants Program			
Overtime Pay	$ 48,686		
Social Security	3,019		
Pensions	2,960		
Employer Medicare	706		
Communication	2,643		
Data Processing Services	7,456		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Safety (Cont.)			
Public Safety Grants Program (Cont.)			
Other Contracted Services	$ 24,105		
Law Enforcement Supplies	378,248		
Uniforms	45,414		
Other Supplies and Materials	41,653		
In Service/Staff Development	85,942		
Other Charges	2,969		
Building Improvements	8,900		
Communication Equipment	9,432		
Data Processing Equipment	74,814		
Law Enforcement Equipment	180,493		
Motor Vehicles	820,394		
Office Equipment	28,009		
Plant Operation Equipment	28,214		
Other Equipment	121,435		
Other Capital Outlay	82,527		
Total Public Safety Grants Program		$	1,998,019
Other Public Safety			
Deputy(ies)	$ 18,204		
Salary Supplements	30,400		
Guards	116,678		
Overtime Pay	2,595		
Other Salaries and Wages	56,751		
Social Security	13,927		
Pensions	4,870		
Life Insurance	152		
Employer Medicare	3,257		
Other Fringe Benefits	192		
Communication	140		
Engineering Services	14,700		
Evaluation and Testing	3,600		
Postal Charges	11,546		
Law Enforcement Supplies	14,063		
Office Supplies	452		
Uniforms	3,726		
Judgments	4,000,000		
Other Charges	682		
Communication Equipment	1,750		
Total Other Public Safety			4,297,685
Public Health and Welfare			
Local Health Center			
Communication	$ 5,766		
Dues and Memberships	550		
Maintenance and Repair Services - Buildings	2,748		
Pest Control	500		
Custodial Supplies	2,000		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Local Health Center (Cont.)			
Electricity	$ 20,581		
Natural Gas	1,819		
Office Supplies	736		
Water and Sewer	7,564		
In Service/Staff Development	410		
Other Charges	1,886		
Total Local Health Center		$	44,560
Rabies and Animal Control			
Contracts with Private Agencies	$ 391,400		
Total Rabies and Animal Control			391,400
Dental Health Program			
Drugs and Medical Supplies	$ 4,610		
Total Dental Health Program			4,610
Alcohol and Drug Programs			
Contracts with Private Agencies	$ 6,236		
Total Alcohol and Drug Programs			6,236
Crippled Children Services			
Contributions	$ 2,764		
Total Crippled Children Services			2,764
Other Local Health Services			
Social Workers	$ 214,209		
Medical Personnel	255,565		
Clerical Personnel	107,039		
Other Salaries and Wages	67		
Social Security	33,535		
Pensions	33,619		
Life Insurance	1,275		
Medical Insurance	127,396		
Employer Medicare	7,843		
Other Fringe Benefits	4,500		
Travel	11,023		
Liability Insurance	1,914		
Workers' Compensation Insurance	8,105		
Total Other Local Health Services			806,090
Appropriation to State			
Contracts with Other Public Agencies	$ 21,500		
Total Appropriation to State			21,500
General Welfare Assistance			
Pauper Burials	$ 6,600		
Total General Welfare Assistance			6,600

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Sanitation Education/Information			
Sergeant(s)	$ 43,202		
Other Salaries and Wages	2,997		
Social Security	2,688		
Pensions	2,810		
Life Insurance	101		
Medical Insurance	8,962		
Employer Medicare	628		
Other Fringe Benefits	500		
Communication	935		
Maintenance and Repair Services - Vehicles	2,691		
Travel	558		
Electricity	350		
Gasoline	6,281		
Instructional Supplies and Materials	15,076		
Law Enforcement Supplies	493		
Natural Gas	195		
Water and Sewer	841		
Other Supplies and Materials	16,315		
Other Equipment	312		
Total Sanitation Education/Information		$	105,935
Social, Cultural, and Recreational Services			
Senior Citizens Assistance			
Assistant(s)	$ 31,270		
Social Security	850		
Employer Medicare	453		
Contributions	45,615		
Office Supplies	349		
Other Supplies and Materials	650		
Building and Contents Insurance	4,197		
Liability Insurance	572		
Vehicle and Equipment Insurance	3,511		
Total Senior Citizens Assistance			87,467
Libraries			
Contributions	$ 38,000		
Total Libraries			38,000
Other Social, Cultural, and Recreational			
Clerical Personnel	$ 4,287		
Attendants	32,963		
Part-time Personnel	33,019		
Overtime Pay	964		
Other Salaries and Wages	472		
Social Security	4,338		
Pensions	2,052		
Life Insurance	128		

(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.)			
Medical Insurance	$ 6,658		
Employer Medicare	1,014		
Other Fringe Benefits	500		
Communication	577		
Contracts with Private Agencies	145		
Contributions	10,000		
Engineering Services	730		
Maintenance and Repair Services - Buildings	375		
Maintenance and Repair Services - Equipment	7,816		
Maintenance and Repair Services - Vehicles	1,235		
Permits	835		
Other Contracted Services	18,042		
Custodial Supplies	1,633		
Diesel Fuel	1,131		
Electricity	13,378		
Food Preparation Supplies	179		
Food Supplies	2,459		
Gasoline	2,803		
Office Supplies	116		
Propane Gas	115		
Sand	3,209		
Uniforms	990		
Water and Sewer	807		
Other Supplies and Materials	10,179		
Other Charges	2,727		
Site Development	66,126		
Other Equipment	3,082		
Other Capital Outlay	40,809		
Total Other Social, Cultural, and Recreational		$	275,893
Agriculture and Natural Resources			
Agricultural Extension Service			
Communication	$ 1,755		
Contracts with Government Agencies	50,757		
Dues and Memberships	235		
Maintenance and Repair Services - Office Equipment	1,227		
Postal Charges	154		
Internet Connectivity	1,255		
Travel	1,837		
Office Equipment	884		
Total Agricultural Extension Service			58,104
Other Operations			
Airport			
Medical Insurance	$ 8,962		
Communication	1,678		
Contracts with Private Agencies	39,600		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Other Operations (Cont.)			
Airport (Cont.)			
Licenses	$ 400		
Maintenance and Repair Services - Buildings	13,154		
Maintenance and Repair Services - Vehicles	141		
Internet Connectivity	863		
Other Contracted Services	28,020		
Electricity	9,187		
Water and Sewer	811		
Liability Insurance	2,276		
Vehicle and Equipment Insurance	1,000		
Other Charges	10,375		
Total Airport		$	116,467
Veterans' Services			
Supervisor/Director	$ 48,404		
Secretary(ies)	65,127		
Social Security	6,293		
Pensions	6,902		
Life Insurance	384		
Medical Insurance	43,302		
Employer Medicare	1,472		
Other Fringe Benefits	500		
Communication	1,812		
Contracts with Private Agencies	6,000		
Contributions	9,000		
Data Processing Services	1,286		
Dues and Memberships	150		
Maintenance and Repair Services - Office Equipment	581		
Postal Charges	16		
Internet Connectivity	1,531		
Travel	1,355		
Office Supplies	688		
Uniforms	998		
Other Supplies and Materials	2,833		
Office Equipment	1,394		
Total Veterans' Services			200,028
Contributions to Other Agencies			
Contributions	$ 90,700		
Total Contributions to Other Agencies			90,700
Employee Benefits			
Salary Supplements	$ 800		
Bonus Payments	247,000		
Other Salaries and Wages	79,692		
Social Security	20,180		
Pensions	12,543		
Unemployment Compensation	6,573		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Other Operations (Cont.)			
Employee Benefits (Cont.)			
Employer Medicare	$ 4,749		
Premiums on Corporate Surety Bonds	2,621		
Workers' Compensation Insurance	36,629		
Total Employee Benefits		$ 410,787	
Miscellaneous			
Other Charges	$ 2,423		
Total Miscellaneous		2,423	
Highways			
Employee Benefits			
Other Fringe Benefits	$ 5,923		
Total Employee Benefits		5,923	
Total General Fund			$ 26,430,776
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Sanitation Management			
Supervisor/Director	$ 71,438		
Data Processing Personnel	37,892		
Foremen	40,990		
Overtime Pay	1,705		
Other Salaries and Wages	1,479		
Other Per Diem and Fees	3,501		
Social Security	9,093		
Pensions	9,546		
Life Insurance	357		
Medical Insurance	29,077		
Employer Medicare	2,127		
Data Processing Services	2,542		
Maintenance and Repair Services - Equipment	1,067		
Maintenance and Repair Services - Office Equipment	489		
Medical and Dental Services	257		
Postal Charges	600		
Internet Connectivity	1,188		
Gasoline	2,943		
Office Supplies	1,861		
Uniforms	1,332		
Building and Contents Insurance	11,377		
Liability Insurance	14,672		
Trustee's Commission	39,406		
Vehicle and Equipment Insurance	53,272		
Workers' Compensation Insurance	62,579		
In Service/Staff Development	360		
Fines, Assessments, and Penalties	2,250		
Total Sanitation Management		$ 403,400	

(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			
Truck Drivers	$ 103,686		
Attendants	297,225		
Overtime Pay	2,928		
Other Salaries and Wages	11,043		
Other Per Diem and Fees	8,910		
Social Security	24,639		
Pensions	13,658		
Life Insurance	762		
Medical Insurance	88,860		
Employer Medicare	5,802		
Communication	5,951		
Licenses	300		
Rentals	6,240		
Towing Services	425		
Contracts for Landfill Facilities	644,491		
Custodial Supplies	481		
Diesel Fuel	41,953		
Electricity	15,006		
Gasoline	915		
Uniforms	4,170		
Water and Sewer	1,149		
Other Supplies and Materials	2,928		
Total Convenience Centers		$	1,281,522
Transfer Stations			
Equipment Operators	$ 68,793		
Truck Drivers	69,558		
Overtime Pay	1,085		
Other Salaries and Wages	6,095		
Other Per Diem and Fees	4,029		
Social Security	8,648		
Pensions	7,011		
Life Insurance	384		
Medical Insurance	36,232		
Employer Medicare	2,023		
Licenses	1,500		
Rentals	1,080		
Towing Services	1,150		
Diesel Fuel	58,321		
Uniforms	2,362		
Total Transfer Stations			268,271
Other Waste Collection			
Disposal Fees	$ 1,913		
Total Other Waste Collection			1,913

(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			
Equipment Operators	$ 33,784		
Truck Drivers	30,603		
Laborers	41,961		
Overtime Pay	360		
Other Salaries and Wages	2,495		
Other Per Diem and Fees	2,604		
Social Security	6,932		
Pensions	3,929		
Life Insurance	151		
Employer Medicare	1,621		
Communication	2,349		
Maintenance and Repair Services - Buildings	2,675		
Pest Control	605		
Custodial Supplies	1,531		
Diesel Fuel	4,820		
Electricity	6,636		
General Construction Materials	988		
Natural Gas	655		
Propane Gas	3,202		
Uniforms	1,677		
Water and Sewer	488		
Wire	1,534		
Other Supplies and Materials	661		
Total Recycling Center		$	152,261
Other Waste Disposal			
Mechanic(s)	$ 67,508		
Part-time Personnel	1,829		
Overtime Pay	86		
Other Salaries and Wages	1,645		
Other Per Diem and Fees	1,490		
Social Security	4,267		
Pensions	2,858		
Life Insurance	128		
Medical Insurance	17,002		
Employer Medicare	998		
Other Fringe Benefits	538		
Maintenance and Repair Services - Equipment	3,951		
Maintenance and Repair Services - Vehicles	20,683		
Diesel Fuel	17,485		
Electricity	1,067		
Equipment and Machinery Parts	10,506		
Fuel Oil	2,960		
Garage Supplies	714		
Gasoline	872		
Lubricants	10,124		
Small Tools	28		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Other Waste Disposal (Cont.)			
Tires and Tubes	$ 29,594		
Uniforms	1,898		
Vehicle Parts	24,984		
Other Supplies and Materials	7,846		
Total Other Waste Disposal		$ 231,061	
Other Operations			
Employee Benefits			
Other Salaries and Wages	$ 7,518		
Social Security	466		
Employer Medicare	109		
Total Employee Benefits		8,093	
Capital Projects			
Public Health and Welfare Projects			
Building Improvements	$ 1,290		
Solid Waste Equipment	2,418		
Total Public Health and Welfare Projects		3,708	
Total Solid Waste/Sanitation Fund			$ 2,350,229
Ambulance Service Fund			
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Medical Personnel	$ 722,280		
Temporary Personnel	236,822		
Overtime Pay	546,111		
Other Salaries and Wages	48,038		
In-service Training	1,760		
Other Per Diem and Fees	43,439		
Social Security	95,600		
Pensions	78,016		
Life Insurance	2,202		
Medical Insurance	204,323		
Employer Medicare	22,358		
Other Fringe Benefits	962		
Contracts with Private Agencies	260		
Licenses	3,388		
Maintenance and Repair Services - Buildings	350		
Maintenance and Repair Services - Equipment	5,396		
Maintenance and Repair Services - Vehicles	78,116		
Medical and Dental Services	2,710		
Pest Control	65		
Towing Services	5,000		
Custodial Supplies	792		
Diesel Fuel	103,256		
Drugs and Medical Supplies	73,341		

(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.)

Fuel Oil	$ 2,486		
Office Supplies	282		
Tires and Tubes	10,471		
Vehicle Parts	82		
Chemicals	9,841		
Vehicle and Equipment Insurance	21,654		
Workers' Compensation Insurance	190,660		
Communication Equipment	9,990		
Total Ambulance/Emergency Medical Services		$	2,520,051

Other Public Health and Welfare

Supervisor/Director	$ 73,648		
Paraprofessionals	55,391		
Clerical Personnel	43,846		
Part-time Personnel	30,441		
Overtime Pay	3,415		
Other Salaries and Wages	1,223		
Social Security	12,472		
Pensions	10,793		
Life Insurance	373		
Medical Insurance	27,013		
Employer Medicare	2,917		
Advertising	217		
Communication	8,221		
Contracts with Government Agencies	62,360		
Contracts with Private Agencies	11,500		
Data Processing Services	190,440		
Dues and Memberships	665		
Legal Notices, Recording, and Court Costs	45		
Maintenance and Repair Services - Buildings	2,885		
Maintenance and Repair Services - Office Equipment	2,446		
Maintenance and Repair Services - Vehicles	3,090		
Medical and Dental Services	27,825		
Pest Control	865		
Postal Charges	28		
Internet Connectivity	6,694		
Rentals	2,343		
Travel	2,555		
Tuition	7,252		
Custodial Supplies	1,784		
Electricity	21,841		
Gasoline	5,222		
General Construction Materials	1,094		
Natural Gas	6,088		
Office Supplies	1,344		
Tires and Tubes	675		
Water and Sewer	9,174		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Ambulance Service Fund (Cont.)			
Public Health and Welfare (Cont.)			
Other Public Health and Welfare (Cont.)			
Building and Contents Insurance	$ 3,524		
Liability Insurance	17,588		
Refunds	22,619		
Trustee's Commission	53,665		
Vehicle and Equipment Insurance	2,498		
In Service/Staff Development	1,227		
Other Charges	928		
Total Other Public Health and Welfare		$ 740,234	
Other Operations			
Employee Benefits			
Other Salaries and Wages	$ 2,260		
Social Security	140		
Employer Medicare	33		
Total Employee Benefits		2,433	
Capital Projects			
Public Health and Welfare Projects			
Motor Vehicles	$ 260,290		
Total Public Health and Welfare Projects		260,290	
Total Ambulance Service Fund			$ 3,523,008
Industrial/Economic Development Fund			
General Government			
Development			
Contributions	$ 62,848		
Total Development		$ 62,848	
Planning			
Board and Committee Members Fees	$ 6,550		
Social Security	170		
Pensions	167		
Employer Medicare	40		
Consultants	7,411		
Legal Services	3,000		
Other Charges	212		
Total Planning		17,550	
Other Operations			
Tourism			
Contributions	$ 36,000		
Total Tourism		36,000	
Industrial Development			
Other Salaries and Wages	$ 40,643		
Social Security	2,520		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Industrial/Economic Development Fund (Cont.)			
Other Operations (Cont.)			
Industrial Development (Cont.)			
Pensions	$ 2,471		
Employer Medicare	589		
Communication	575		
Contributions	52,000		
Data Processing Services	6,000		
Dues and Memberships	4,027		
Trustee's Commission	5,378		
Other Charges	11,518		
Total Industrial Development		$ 125,721	
Total Industrial/Economic Development Fund			$ 242,119
Drug Control Fund			
Public Safety			
Drug Enforcement			
Other Salaries and Wages	$ 9,198		
Social Security	570		
Pensions	559		
Employer Medicare	133		
Data Processing Services	2,963		
Confidential Drug Enforcement Payments	9,000		
Veterinary Services	1,445		
Animal Food and Supplies	1,445		
Law Enforcement Supplies	600		
Workers' Compensation Insurance	515		
In Service/Staff Development	3,555		
Motor Vehicles	41,535		
Other Capital Outlay	5,578		
Total Drug Enforcement		$ 77,096	
Total Drug Control Fund			77,096
Other Special Revenue Fund			
Other Operations			
American Rescue Plan Act Grant #6			
Consultants	$ 15,000		
Total American Rescue Plan Act Grant #6		$ 15,000	
American Rescue Plan Act Grant #7			
Bridge Construction	$ 59,010		
Solid Waste Equipment	40,939		
Other Capital Outlay	34,875		
Total American Rescue Plan Act Grant #7		134,824	
Capital Projects			
Other General Government Projects			
Other Capital Outlay	$ 44,422		
Total Other General Government Projects		44,422	
Total Other Special Revenue Fund			194,246

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 57,995		
Total Chancery Court		$ 57,995	
Total Constitutional Officers - Fees Fund			$ 57,995
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 108,495		
Assistant(s)	86,291		
Other Salaries and Wages	1,493		
Social Security	11,360		
Pensions	11,934		
Life Insurance	384		
Medical Insurance	24,314		
Employer Medicare	2,657		
Other Fringe Benefits	18,206		
Dues and Memberships	4,692		
Maintenance and Repair Services - Equipment	77		
Postal Charges	260		
Travel	1,764		
Office Supplies	1,540		
Other Equipment	370		
Total Administration		$ 273,837	
Highway and Bridge Maintenance			
Supervisor/Director	$ 66,716		
Equipment Operators	287,355		
Truck Drivers	262,283		
Laborers	81,650		
Overtime Pay	27,455		
Other Salaries and Wages	12,551		
Other Per Diem and Fees	4,447		
Social Security	42,546		
Pensions	43,463		
Life Insurance	2,192		
Medical Insurance	266,980		
Employer Medicare	9,950		
Contracts with Private Agencies	48,633		
Asphalt - Hot Mix	806,356		
Asphalt - Liquid	352,958		
Fertilizer, Lime, and Seed	2,500		
Pipe - Metal	15,624		
Road Signs	9,162		
Salt	10,358		
Tires and Tubes	8,574		
Other Charges	95		
Total Highway and Bridge Maintenance		2,361,848	

(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			
Mechanic(s)	$ 41,766		
Equipment Operators	50,025		
Overtime Pay	1,971		
Other Salaries and Wages	1,602		
Other Per Diem and Fees	427		
Social Security	5,625		
Pensions	5,729		
Life Insurance	220		
Medical Insurance	18,178		
Employer Medicare	1,316		
Maintenance and Repair Services - Equipment	2,486		
Maintenance and Repair Services - Office Equipment	11,231		
Diesel Fuel	338,158		
Equipment and Machinery Parts	180,229		
Fuel Oil	3,003		
Garage Supplies	1,153		
Gasoline	236,656		
Lubricants	17,741		
Natural Gas	2,176		
Tires and Tubes	15,675		
Total Operation and Maintenance of Equipment		$	935,367
Quarry Operations			
Foremen	$ 40,581		
Equipment Operators	32,074		
Truck Drivers	26,182		
Laborers	30,027		
Overtime Pay	3,996		
Other Salaries and Wages	2,026		
Other Per Diem and Fees	388		
Social Security	7,647		
Pensions	8,218		
Life Insurance	448		
Medical Insurance	47,213		
Employer Medicare	1,789		
Contracts with Private Agencies	1,900		
Explosive and Drilling Services	6,399		
Licenses	3,801		
Electricity	23,707		
Total Quarry Operations			236,396
Other Charges			
Communication	$ 8,163		
Legal Notices, Recording, and Court Costs	120		
Maintenance and Repair Services - Office Equipment	965		
Internet Connectivity	1,961		
Electricity	9,642		

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Other Charges (Cont.)			
Uniforms	$ 18,394		
Water and Sewer	2,499		
Building and Contents Insurance	4,210		
Liability Insurance	16,410		
Premiums on Corporate Surety Bonds	350		
Trustee's Commission	45,640		
Vehicle and Equipment Insurance	44,359		
Total Other Charges		$ 152,713	
Employee Benefits			
Other Salaries and Wages	$ 8,021		
Social Security	497		
Employer Medicare	116		
Medical and Dental Services	1,774		
Workers' Compensation Insurance	84,392		
Total Employee Benefits		94,800	
Capital Outlay			
Engineering Services	$ 18,126		
Building Construction	72,500		
Building Improvements	9,062		
Highway Equipment	413,991		
Motor Vehicles	29,228		
State Aid Projects	1,806,687		
Health Equipment	1,790		
Total Capital Outlay		2,351,384	
Total Highway/Public Works Fund			$ 6,406,345
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 392,277		
Principal on Notes	500,000		
Total General Government		$ 892,277	
Education			
Principal on Bonds	$ 2,972,723		
Principal on Other Loans	115,572		
Total Education		3,088,295	
Interest on Debt			
General Government			
Interest on Bonds	$ 386,144		
Interest on Notes	3,706		
Total General Government		389,850	

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Debt Service Fund (Cont.)			
Interest on Debt (Cont.)			
Education			
Interest on Bonds	$ 561,987		
Interest on Other Loans	9,048		
Total Education		$ 571,035	
Other Debt Service			
General Government			
Trustee's Commission	$ 43,534		
Other Debt Service	4,100		
Total General Government		47,634	
Total General Debt Service Fund			$ 4,989,091
General Capital Projects Fund			
Capital Projects			
General Administration Projects			
Engineering Services	$ 8,750		
Trustee's Commission	18,104		
Building Improvements	23,059		
Other Capital Outlay	17,998		
Total General Administration Projects		$ 67,911	
Public Safety Projects			
Motor Vehicles	$ 203,776		
Total Public Safety Projects		203,776	
Public Health and Welfare Projects			
Solid Waste Equipment	$ 655		
Total Public Health and Welfare Projects		655	
Social, Cultural, and Recreation Projects			
Matching Share	$ 18		
Other Charges	1,716		
Site Development	682		
Other Capital Outlay	17,191		
Total Social, Cultural, and Recreation Projects		19,607	
Highway and Street Capital Projects			
Asphalt - Hot Mix	$ 218,362		
Total Highway and Street Capital Projects		218,362	
Total General Capital Projects Fund			510,311
Other Capital Projects Fund			
Capital Projects			
Public Safety Projects			
Engineering Services	$ 172,441		
Matching Share	931		
Other Contracted Services	7,306		
Total Public Safety Projects		$ 180,678	

(Continued)

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Other Capital Projects Fund (Cont.)			
Capital Projects (Cont.)			
Public Health and Welfare Projects			
Consultants	$ 5,149		
Evaluation and Testing	46,812		
Total Public Health and Welfare Projects		$ 51,961	
Social, Cultural, and Recreation Projects			
Engineering Services	$ 600		
Total Social, Cultural, and Recreation Projects		600	
Other General Government Projects			
Building Improvements	$ 42,270		
Total Other General Government Projects		42,270	
Highway and Street Capital Projects			
Asphalt - Hot Mix	$ 4,783		
Total Highway and Street Capital Projects		4,783	
Total Other Capital Projects Fund			$ 280,292
Total Governmental Funds - Primary Government			$ 45,061,508

CAMPBELL COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Campbell County School Department
For the Year Ended June 30, 2024

General Purpose School Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 13,431,335		
Career Ladder Program	19,282		
Homebound Teachers	11,420		
Educational Assistants	130,636		
Bonus Payments	18,545		
Other Salaries and Wages	137,948		
Certified Substitute Teachers	39,881		
Non-certified Substitute Teachers	289,678		
Social Security	813,204		
Pensions	984,739		
Life Insurance	30,115		
Medical Insurance	2,479,375		
Employer Medicare	192,767		
Lease/SBITA Payments	12,127		
Other Contracted Services	79,965		
Instructional Supplies and Materials	462,386		
Textbooks - Bound	716,836		
Other Supplies and Materials	55,805		
TISA - On-behalf Payments	74,081		
Regular Instruction Equipment	95,370		
Total Regular Instruction Program		$	20,075,495
Alternative Instruction Program			
Teachers	$ 151,788		
Educational Assistants	10,923		
Social Security	9,502		
Pensions	10,337		
Life Insurance	267		
Medical Insurance	21,102		
Employer Medicare	2,222		
Total Alternative Instruction Program			206,141
Special Education Program			
Teachers	$ 1,741,325		
Career Ladder Program	1,600		
Homebound Teachers	11,833		
Educational Assistants	127,933		
Other Salaries and Wages	1,213		
Non-certified Substitute Teachers	46,462		
Social Security	112,996		
Pensions	147,783		
Life Insurance	4,100		
Medical Insurance	282,559		
Employer Medicare	26,621		
Instructional Supplies and Materials	38,333		
Total Special Education Program			2,542,758

(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	$ 1,175,248		
Career Ladder Program	2,000		
Non-certified Substitute Teachers	26,588		
Social Security	70,329		
Pensions	92,832		
Life Insurance	2,670		
Medical Insurance	214,154		
Employer Medicare	16,448		
Maintenance and Repair Services - Equipment	5,287		
Instructional Supplies and Materials	19,817		
Textbooks - Bound	365		
Other Supplies and Materials	93,943		
Other Charges	4,916		
Vocational Instruction Equipment	21,280		
Total Career and Technical Education Program		$	1,745,877
Student Body Education Program			
Bonus Payments	$ 29,700		
Other Salaries and Wages	347,785		
Social Security	19,786		
Pensions	14,421		
Life Insurance	256		
Medical Insurance	4,474		
Employer Medicare	4,824		
Other Supplies and Materials	103,337		
Other Charges	38,467		
Total Student Body Education Program			563,050
Support Services			
Attendance			
Supervisor/Director	$ 88,197		
Other Salaries and Wages	14,824		
Social Security	6,270		
Pensions	6,908		
Life Insurance	184		
Medical Insurance	364		
Employer Medicare	1,466		
Data Processing Services	41,743		
Travel	7,620		
Total Attendance			167,576
Health Services			
Supervisor/Director	$ 66,254		
Medical Personnel	435,788		
Other Salaries and Wages	6,000		
Social Security	29,016		

(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	$ 34,955		
Life Insurance	1,582		
Medical Insurance	138,145		
Employer Medicare	6,786		
Travel	3,634		
Other Contracted Services	3,916		
Drugs and Medical Supplies	6,291		
Other Supplies and Materials	3,375		
Total Health Services		$	735,742
Other Student Support			
Career Ladder Program	$ 3,000		
Guidance Personnel	839,298		
Social Workers	23,510		
Attendants	47,025		
Other Salaries and Wages	381,306		
Social Security	76,697		
Pensions	87,029		
Life Insurance	2,003		
Medical Insurance	159,039		
Employer Medicare	17,981		
Evaluation and Testing	43,485		
Other Contracted Services	562,594		
Software	8,163		
Other Supplies and Materials	3,940		
Other Equipment	311,517		
Total Other Student Support			2,566,587
Regular Instruction Program			
Supervisor/Director	$ 199,317		
Career Ladder Program	5,900		
Librarians	509,271		
Materials Supervisor	27,826		
Secretary(ies)	81,676		
Instructional Coaches	243,944		
Other Salaries and Wages	172,488		
Certified Substitute Teachers	7,864		
Social Security	69,276		
Pensions	84,462		
Life Insurance	2,354		
Medical Insurance	219,041		
Employer Medicare	16,948		
Communication	31,820		
Maintenance and Repair Services - Equipment	5,512		
Travel	17,358		
Other Contracted Services	1,909		

(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.)			
Regular Instruction Program (Cont.)			
Library Books/Media	$ 42,341		
Other Supplies and Materials	4,060		
In Service/Staff Development	24,509		
Total Regular Instruction Program		$	1,767,876
Alternative Instruction Program			
Career Ladder Program	$ 600		
Other Salaries and Wages	39,322		
Employer Medicare	579		
Total Alternative Instruction Program			40,501
Special Education Program			
Supervisor/Director	$ 100,883		
Career Ladder Program	1,600		
Psychological Personnel	138,591		
Medical Personnel	24,388		
Secretary(ies)	66,997		
Other Salaries and Wages	58,494		
Social Security	20,880		
Pensions	25,979		
Life Insurance	809		
Medical Insurance	83,151		
Employer Medicare	5,318		
Communication	3,855		
Postal Charges	694		
Travel	18,804		
Other Contracted Services	228,182		
Other Supplies and Materials	1,244		
In Service/Staff Development	3,296		
Total Special Education Program			783,165
Career and Technical Education Program			
Supervisor/Director	$ 46,798		
Career Ladder Program	1,000		
Secretary(ies)	16,553		
Social Security	3,760		
Pensions	4,261		
Life Insurance	123		
Medical Insurance	10,309		
Employer Medicare	889		
Travel	5,767		
Other Charges	9,743		
Total Career and Technical Education Program			99,203
Technology			
Supervisor/Director	$ 86,063		

(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.)			
Computer Programmer(s)	$ 84,107		
Secretary(ies)	38,639		
Clerical Personnel	38,501		
Other Salaries and Wages	26,000		
Social Security	15,865		
Pensions	13,839		
Life Insurance	506		
Medical Insurance	49,692		
Employer Medicare	3,710		
Data Processing Services	6,306		
Maintenance and Repair Services - Equipment	15,653		
Internet Connectivity	87,966		
Travel	5,200		
Software	33,041		
Other Charges	32,374		
Other Equipment	86,462		
Total Technology		$	623,924
Other Programs			
On-behalf Payments to OPEB	$ 278,636		
Internet Connectivity	750,322		
Total Other Programs			1,028,958
Board of Education			
Secretary to Board	$ 10,400		
Other Salaries and Wages	2,500		
Board and Committee Members Fees	62,790		
Social Security	2,075		
Pensions	2,672		
Life Insurance	1,093		
Medical Insurance	64,536		
Employer Medicare	854		
On-behalf Payments to OPEB	225,076		
Other Fringe Benefits	37,735		
Audit Services	31,300		
Dues and Memberships	11,528		
Legal Services	63,624		
Travel	11,318		
Liability Insurance	141,931		
Trustee's Commission	224,553		
Workers' Compensation Insurance	460,962		
Criminal Investigation of Applicants - TBI	4,148		
Other Charges	4,250		
Total Board of Education			1,363,345

(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			
County Official/Administrative Officer	$ 125,601		
Secretary(ies)	33,229		
Other Salaries and Wages	7,421		
Social Security	9,922		
Pensions	11,040		
Life Insurance	256		
Medical Insurance	16,580		
Employer Medicare	2,320		
Communication	23,514		
Dues and Memberships	6,506		
Postal Charges	2,000		
Travel	4,597		
Office Supplies	5,645		
Total Director of Schools		$	248,631
Office of the Principal			
Principals	$ 1,098,422		
Career Ladder Program	3,000		
Assistant Principals	834,104		
Secretary(ies)	651,755		
Clerical Personnel	8,000		
Other Salaries and Wages	59,280		
Social Security	154,457		
Pensions	148,014		
Life Insurance	5,595		
Medical Insurance	500,277		
Employer Medicare	36,172		
Communication	74,445		
Other Charges	15,161		
Total Office of the Principal			3,588,682
Fiscal Services			
Other Charges	$ 120,067		
Total Fiscal Services			120,067
Operation of Plant			
Custodial Personnel	$ 1,181,839		
Other Salaries and Wages	10,187		
Social Security	66,999		
Pensions	69,493		
Life Insurance	4,948		
Medical Insurance	347,381		
Employer Medicare	15,872		
Maintenance and Repair Services - Equipment	22,257		
Other Contracted Services	81,186		
Custodial Supplies	137,166		

(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.)			
Electricity	$ 1,027,386		
Natural Gas	120,391		
Water and Sewer	249,671		
Building and Contents Insurance	355,979		
Other Charges	121		
Plant Operation Equipment	11,320		
Total Operation of Plant		$	3,702,196
Maintenance of Plant			
Supervisor/Director	$ 4,005		
Maintenance Personnel	372,234		
Other Salaries and Wages	63,344		
Social Security	25,638		
Pensions	26,756		
Life Insurance	1,056		
Medical Insurance	92,374		
Employer Medicare	5,996		
Communication	1,800		
Maintenance and Repair Services - Buildings	56,665		
Maintenance and Repair Services - Vehicles	5,369		
Other Contracted Services	35,206		
Gasoline	14,090		
General Construction Materials	200,796		
Other Charges	7,356		
Total Maintenance of Plant			912,685
Transportation			
Supervisor/Director	$ 46,798		
Bus Drivers	42,001		
Other Salaries and Wages	34,231		
Social Security	7,399		
Pensions	4,199		
Life Insurance	134		
Medical Insurance	10,673		
Employer Medicare	1,737		
Contracts with Vehicle Owners	1,655,282		
Maintenance and Repair Services - Vehicles	8,839		
Medical and Dental Services	928		
Travel	4,671		
Gasoline	10,077		
Other Supplies and Materials	2,063		
Vehicle and Equipment Insurance	81,509		
Other Charges	1,394		
Total Transportation			1,911,935

(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			
Bonus Payments	$ 613,500		
Other Salaries and Wages	105,173		
Social Security	43,355		
Pensions	46,441		
Life Insurance	128		
Medical Insurance	17,200		
Employer Medicare	10,368		
Other Contracted Services	43,013		
Other Supplies and Materials	24,640		
Other Charges	1,800		
Total Central and Other		$	905,618
Operation of Non-Instructional Services			
Community Services			
Other Salaries and Wages	$ 169,107		
Social Security	9,435		
Pensions	10,340		
Life Insurance	256		
Medical Insurance	35,719		
Employer Medicare	2,325		
Instructional Supplies and Materials	10,697		
Other Supplies and Materials	4,279		
In Service/Staff Development	773		
Other Charges	1,196		
Total Community Services			244,127
Early Childhood Education			
Teachers	$ 793,878		
Career Ladder Program	2,300		
Educational Assistants	243,408		
Other Salaries and Wages	21,040		
Non-certified Substitute Teachers	28,388		
Social Security	60,808		
Pensions	66,636		
Life Insurance	3,388		
Medical Insurance	227,682		
Employer Medicare	14,786		
Textbooks - Bound	39,424		
Other Charges	803		
Total Early Childhood Education			1,502,541
Capital Outlay			
Regular Capital Outlay			
Architects	$ 145,791		
Engineering Services	9,460		
Building Improvements	53,104		

(Continued)

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

General Purpose School Fund (Cont.)			
Capital Outlay (Cont.)			
Regular Capital Outlay (Cont.)			
Furniture and Fixtures	$ 2,471		
Site Development	203,441		
Other Capital Outlay	836,952		
Total Regular Capital Outlay		$ 1,251,219	
Other Debt Service			
Education			
Other Debt Service	$ 2,084,094		
Total Education		2,084,094	
Total General Purpose School Fund			$ 50,781,993
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 814,416		
Educational Assistants	550,116		
Bonus Payments	24,980		
Other Salaries and Wages	61,285		
Non-certified Substitute Teachers	13,312		
Social Security	86,626		
Pensions	69,857		
Life Insurance	2,552		
Medical Insurance	190,889		
Employer Medicare	20,324		
Instructional Supplies and Materials	459,327		
Textbooks - Electronic	10,954		
Textbooks - Bound	94,504		
Software	65,084		
Other Supplies and Materials	508		
Regular Instruction Equipment	356,882		
Total Regular Instruction Program		$ 2,821,616	
Special Education Program			
Teachers	$ 316,333		
Homebound Teachers	16,711		
Educational Assistants	510,396		
Part-time Personnel	24,397		
Speech Pathologist	60,492		
Social Security	50,213		
Pensions	27,724		
Life Insurance	1,348		
Medical Insurance	100,709		
Employer Medicare	12,979		
Instructional Supplies and Materials	50,702		
Other Supplies and Materials	16,926		
Special Education Equipment	18,491		
Total Special Education Program		1,207,421	

(Continued)

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

School Federal Projects Fund (Cont.)			
Instruction (Cont.)			
Career and Technical Education Program			
Guidance Personnel	$ 116,554		
Educational Assistants	18,182		
Social Security	7,567		
Pensions	10,077		
Life Insurance	304		
Medical Insurance	32,270		
Employer Medicare	1,770		
Instructional Supplies and Materials	45,887		
Other Supplies and Materials	9,414		
Vocational Instruction Equipment	35,946		
Total Career and Technical Education Program		$	277,971
Support Services			
Health Services			
Drugs and Medical Supplies	$ 50,904		
Other Supplies and Materials	10,000		
Total Health Services			60,904
Other Student Support			
Guidance Personnel	$ 18,147		
Other Salaries and Wages	6,000		
Social Security	372		
Pensions	446		
Employer Medicare	350		
Travel	10,127		
Other Supplies and Materials	17,650		
In Service/Staff Development	14,587		
Other Charges	29,296		
Other Equipment	96,316		
Total Other Student Support			193,291
Regular Instruction Program			
Supervisor/Director	$ 106,286		
Secretary(ies)	42,851		
Clerical Personnel	8,000		
Other Salaries and Wages	389,117		
Non-certified Substitute Teachers	1,462		
Social Security	30,113		
Pensions	34,302		
Life Insurance	990		
Medical Insurance	80,319		
Employer Medicare	7,574		
Maintenance and Repair Services - Equipment	5,241		
Postal Charges	71		
Travel	2,028		
Other Contracted Services	5,000		

(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.)			
Regular Instruction Program (Cont.)			
Other Supplies and Materials	$ 12,573		
In Service/Staff Development	182,801		
Other Equipment	637		
Total Regular Instruction Program		$	909,365
Special Education Program			
Psychological Personnel	$ 102,588		
Medical Personnel	10,181		
Clerical Personnel	28,556		
Social Security	8,716		
Pensions	7,036		
Life Insurance	256		
Employer Medicare	2,038		
Evaluation and Testing	9,500		
Maintenance and Repair Services - Equipment	2,632		
Other Supplies and Materials	9,487		
In Service/Staff Development	31,306		
Total Special Education Program			212,296
Career and Technical Education Program			
Travel	$ 178		
In Service/Staff Development	4,136		
Total Career and Technical Education Program			4,314
Technology			
Computer Programmer(s)	$ 65,806		
Other Salaries and Wages	3,352		
Social Security	3,998		
Pensions	4,092		
Life Insurance	196		
Medical Insurance	15,147		
Employer Medicare	964		
Cabling	89,191		
Software	10,000		
Other Equipment	479,037		
Total Technology			671,783
Operation of Plant			
Custodial Supplies	$ 27,461		
Plant Operation Equipment	43,446		
Total Operation of Plant			70,907
Transportation			
Bus Drivers	$ 62,410		
Other Salaries and Wages	37,876		
Social Security	2,977		

(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 (Cont.)			
Employer Medicare	$ 1,454		
Maintenance and Repair Services - Vehicles	9,047		
Gasoline	17,703		
Other Charges	20		
Transportation Equipment	123,650		
Total Transportation		$ 255,137	
Operation of Non-Instructional Services			
Community Services			
Other Salaries and Wages	$ 530,776		
Social Security	29,582		
Pensions	31,900		
Employer Medicare	7,697		
Travel	796		
Instructional Supplies and Materials	44,233		
Other Supplies and Materials	5,375		
In Service/Staff Development	4,388		
Total Community Services		654,747	
Capital Outlay			
Regular Capital Outlay			
Architects	$ 61,800		
Building Construction	53,241		
Total Regular Capital Outlay		115,041	
Total School Federal Projects Fund			$ 7,454,793
Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 82,940		
Accountants/Bookkeepers	33,888		
Cafeteria Personnel	1,142,135		
Bonus Payments	58,500		
Other Salaries and Wages	159,788		
Social Security	84,909		
Pensions	68,508		
Life Insurance	5,616		
Medical Insurance	350,743		
Unemployment Compensation	17		
Employer Medicare	19,934		
Other Fringe Benefits	24,168		
Communication	5,045		
Maintenance and Repair Services - Equipment	53,343		
Travel	6,038		
Other Contracted Services	46,069		

(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.)			
Food Preparation Supplies	$ 150,212		
Food Supplies	1,607,739		
Uniforms	5,580		
USDA - Commodities	322,167		
Other Supplies and Materials	3,340		
In Service/Staff Development	3,002		
Other Charges	90,245		
Food Service Equipment	18,717		
Total Food Service		$ 4,342,643	
Total Central Cafeteria Fund			$ 4,342,643
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 1,950,791		
Total Community Services		$ 1,950,791	
Total Internal School Fund			1,950,791
Total Governmental Funds - Campbell County School Department			$ 64,530,220

Single Audit Section

Jason E. Mumpower
Comptroller

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

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, 2024, 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 October 21, 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 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.

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

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

October 21, 2024

JEM/gc

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

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

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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 not provide a legal determination of Campbell County's compliance with the compliance requirements referred to above.

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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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for noncompliance resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Campbell County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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, 2024, and the related notes to the financial statements, which collectively comprise Campbell County's basic financial statements. We issued our report thereon dated October 21, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 21, 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, 2024

Federal/Pass-through Agency/State Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	
U.S. Department of Agriculture:				
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	$ 322,167	(5)
National School Lunch Program (Commodities - Cash Assistance)	10.555	N/A	6,865	(5)
Passed-through State Department of Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-24-80270	137,242	
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	986,383	
National School Lunch Program	10.555	N/A	2,775,387	(5)
National School Lunch Program (Supply Chain Assistance Fund)	10.555	N/A	128,621	(5)
Fresh Fruit and Vegetable Program	10.582	N/A	117,040	
COVID-19 - Pandemic EBT Administrative Costs	10.649	N/A	6,180	
Total U.S. Department of Agriculture			$ 4,479,885	
U.S. Department of Housing and Urban Development:				
Passed-through State Department of Economic and Community Development:				
Community Development Block Grants/State's Program	14.228	33004-35823	$ 5,737	
Passed-through Tennessee Housing Development Agency:				
HOME Investment Partnerships Program	14.239	HM-22-06	4,500	
Total U.S. Department of Housing and Urban Development			$ 10,237	
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Airport Improvement Program	20.106	40100-49630	$ 156,919	(5)
COVID-19 - Airport Improvement Program	20.106	(6)	29,969	(5)
Passed-through State Department of Safety and Homeland Security:				
Alcohol Open Container Requirements	20.607	(6)	22,290	
Total U.S. Department of Transportation			$ 209,178	
U.S. Department of the Treasury:				
Passed-through State Department of Education:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	$ 100,371	
Total U.S. Department of the Treasury			$ 100,371	
U.S. Environmental Protection Agency:				
Passed-through East Tennessee Development District:				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	(3)	$ 47,510	
Total U.S. Environmental Protection Agency			$ 47,510	
U.S. Department of Education:				
Passed-through State Department of Education:				
Title I Grants to Local Educational Agencies	84.010	N/A	$ 2,045,646	
Special Education Cluster: (4)				
Special Education - Grants to States	84.027	N/A	1,408,286	(5)
COVID-19 - Special Education - Grants to States	84.027	84.027X	2,960	(5)
Special Education - Preschool Grants	84.173	N/A	69,514	(5)
COVID-19 - Special Education - Preschool Exploration Grant	84.173	84.173X	408	(5)
Career and Technical Education - Basic Grants to States	84.048	N/A	126,210	
Twenty-first Century Community Learning Centers	84.287	(3)	654,747	
Rural Education	84.358	N/A	219,044	
Supporting Effective Instruction State Grants	84.367	N/A	425,077	

(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	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education: (cont.)			
Passed-through State Department of Education: (cont.)			
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund (ESSER II)	84.425D	N/A	$ 126,045 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund (ESSER ARP)	84.425U	N/A	2,259,016 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund - Homeless Children and Youth (ESSER ARP)	84.425W	N/A	119,598 (5)
Passed-through Tennessee Higher Education Commission:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	(3)	248,067
Total U.S. Department of Education			$ 7,704,618
U.S. Election Assistance Commission:			
Passed-through Tennessee Secretary of State:			
HAVA Election Security Grants	90.404	30501-02524-07	$ 385,960
Total U.S. Election Assistance Commission			$ 385,960
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	34349-18623	$ 348,441
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	GG-24-80270	864
Medicaid Cluster: (4)			
Medical Assistance Program	93.778	GG-24-80270	115,501
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	GG-24-80270	14,375
Maternal and Child Health Service Block Grant to the States	93.994	GG-24-80270	48,179
Total U.S. Department of Health and Human Services			$ 527,360
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(3)	$ 89,406
Emergency Management Performance Grants	97.042	34101-31123	27,672
Total U.S. Department of Homeland Security			$ 117,078
Total Expenditures of Federal Grants			$ 13,582,197

State Grants	Contract Number	
Litter Program - State Department of Transportation	(3)	$ 16,416
Health Department Grants - State Department of Health	GG-24-80270	426,567
Airport Maintenance - State Department of Transportation	(3)	14,803
Airport Improvement Program - State Department of Transportation	(3)	884
Highway Planning Grant - State Department of Transportation	07LPLM-F3-019	37,730
Public Assistance Grant - Tennessee Emergency Management Agency	(3)	14,526
Aging Program - State Commission on Aging	(3)	8,950
Juvenile Services Program - State Children's Services Commission	(3)	9,000
Court Security Grant Program - State Administrative Office of the Courts	(3)	58,831
State Direct Appropriation Grant - State Department of Finance and Administration	(3)	62,856
Violent Crime Intervention Fund - State Department of Finance and Administration	(3)	480,007
Statewide School Resource Officer Grant - State Department of Safety	34901-01482	961,828
2024 Training Equipment Grant - Tennessee Corrections Institute	31609-0087	14,838
HAVA Election Security Grant - Tennessee Secretary of State	30501-02524-07	77,211
SPARC Grant - Tennessee Higher Education Commission	(3)	102,000
State Special Education Preschool Grant - State Department of Education	(3)	39,104
Lottery for Education: After School Program - State Department of Education	(3)	128,400

(Continued)

CAMPBELL COUNTY, TENNESSEE, AND THE CAMPBELL COUNTY SCHOOL DEPARTMENT

Schedule of Expenditures of Federal Awards and State Grants (1) (2) (7) (8) (Cont.)

State Grants (cont.)	Contract Number		
Public Schools Security Grant - State Department of Education	(3)	$	205,776
Safe Schools Grant - State Department of Education	(3)		6,075
Early Childhood Education Program - State Department of Education	(3)		991,840
Driver's Education- State Department of Education	(3)		11,890
Summer Learning Camp - State Department of Education	(3)		399,735
Learning Camp Transportation - State Department of Education	(3)		53,592
Total State Grants		$	4,122,859

ALN =Assistance Listing Number
N/A - Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) 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 $4,336,463; Special Education Cluster total $1,481,168; Medicaid Cluster total $115,501.
(5) ALN Totals: ALN 10.555, $3,233,040; ALN 20.106, $186,888; ALN 84.027, $1,411,246; ALN 84.173, $69,922; ALN 84.425, $2,504,659.
(6) Grants with multiple pass-through identifying numbers:
ALN 20.106: 40100-47260 $14,400; 40100-49630 $15,569
ALN 20.607: Z23THS037 $7,607; Z24THS037 $14,683
(7) No amounts ($0) were passed through to subrecipients.
(8) CONSOLIDATED ADMINISTRATION

The following amounts were consolidated for administration purposes:

Program Title	ALN		Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	$	154,646
Supporting Effective Instruction State Grants	84.367		18,737
Rural Education	84.358		14,053
		$	187,436

CAMPBELL COUNTY, TENNESSEE
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2024

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Financial Report for Campbell County, Tennessee, for the year ended June 30, 2024.

Prior-year Financial Statement Findings

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, 2024

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: 84.027 and 84.173 — Special Education Cluster: Special Education - Grants to States and Special Education - Preschool Grants

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

8. Dollar threshold used to distinguish between Type A and Type B Programs. **$750,000**

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

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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, 2024.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2024.

CAMPBELL COUNTY, TENNESSEE
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2024

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).