ANNUAL COMPREHENSIVE FINANCIAL REPORT

ANDERSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2025

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FOR THE YEAR ENDED JUNE 30, 2025

ROBBY HOLBROOK
Finance Director
Anderson County, Tennessee

Independent Audit Performed by:

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

ROBERT J. ANDERSON, CPA, CGFM
Audit Manager

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

ANDERSON COUNTY, TENNESSEE
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Summary of Audit Findings

Annual Comprehensive Financial Report
Anderson County, Tennessee
For the Year Ended June 30, 2025

Scope

We have audited the basic financial statements of Anderson County as of and for the year ended June 30, 2025.

Results

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

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

Finding

The following is a summary of the audit finding:

OFFICE OF CLERK AND MASTER

- The office had deficiencies in computer system backup procedures.

TENNESSEE COMPTROLLER OF THE TREASURY

Introductory Section

ANDERSON COUNTY GOVERNMENT

ROBERT J. HOLBROOK
FINANCE DIRECTOR

Letter of Transmittal

October 30, 2025

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

It is my privilege to submit the Annual Comprehensive Financial Report (ACFR) of Anderson County, Tennessee, for the fiscal year ended June 30, 2025. As required by state statutes, local governments must publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS). This audit must be conducted by the Tennessee Comptroller of the Treasury, Division of Local Government Audit, or by independent public accountants, within six months of the close of each fiscal year. This report was prepared by the County's Finance Department in collaboration with the Tennessee Comptroller of the Treasury, Division of Local Government Audit.

The ACFR consists of management's representations concerning the finances of Anderson County. Accordingly, management assumes full responsibility for the completeness and reliability of all information presented. To provide a reasonable basis for these representations, Anderson County management has established a comprehensive internal control framework designed to ensure the completeness and reliability of the information presented. Because the cost of internal controls should not exceed their anticipated benefits, the framework provides reasonable, rather than absolute, assurance that the financial statements are free of material misstatement.

The Tennessee Comptroller of the Treasury, Division of Local Government Audit, has issued an unmodified opinion on the financial statements of Anderson County for the fiscal year ended June 30, 2025. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, significant estimates made by management, and evaluating the overall presentation of the financial statements. The independent auditor's report appears first in the Financial Section of this report.

The independent audit of Anderson County's financial statements was part of the broader federally mandated Single Audit, designed to meet the needs of federal grantor agencies. The Single Audit requires reporting not only on the fair presentation of the financial statements but also on the County's internal

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controls and compliance with legal requirements, particularly regarding federal awards. Both reports are included in the Single Audit Section of the ACFR.

Management's Discussion and Analysis (MD&A) offers a narrative overview and analysis of the basic financial statements. Management believes the MD&A complements this Letter of Transmittal and encourages readers to review both together. Anderson County's MD&A follows the independent auditor's report.

Profile of the Government

Anderson County was established on November 6, 1801, by Private Act of the State of Tennessee and named in honor of Joseph Anderson, then a U.S. Senator from Tennessee. The County is located in the eastern portion of the state and is bordered by Campbell (north), Union (northeast), Knox (southeast), Roane (southwest), Morgan (west), and Scott (northwest) counties. Anderson County occupies approximately 337 square miles and serves a population of 81,449, according to Fred Economic Data.

Anderson County operates as a political subdivision of the State of Tennessee, exercising powers granted by state law. The County has operated under a County Mayor–County Commission form of government since September 1, 1980. The Anderson County Commission consists of a 16-member board, elected from eight districts (two commissioners per district). The Board of Commissioners holds policymaking and legislative authority, including adopting the annual budget, setting property tax rates, appointing board members, and establishing local ordinances. The County Mayor, elected to a four-year term, serves as the County's Chief Executive Officer, overseeing day-to-day operations. The mayor is also an ex-officio member of the Board and participates in various boards, committees, and commissions.

In February 2016, Anderson County adopted the County Financial Management System of 1981, which established the County Finance Department and the County Finance Committee.

Anderson County is authorized to levy property taxes on both real and personal property within its boundaries. These taxes provide a significant portion of the revenue needed to operate various funds and services. Management believes the County exercises this authority responsibly, ensuring the delivery of high-quality services while minimizing the financial impact on taxpayers.

The County provides a full range of essential services, including law enforcement, solid waste disposal, emergency medical services, emergency management planning, recreational and cultural activities, highway and infrastructure maintenance, and the acquisition of capital assets necessary for these functions.

Additionally, Anderson County is financially accountable for a legally separate school district, the Anderson County School Department, which is reported as a Discretely Presented Component Unit (DPCU). This DPCU was audited by the Tennessee Comptroller of the Treasury, Division of Local Government Audit. Another DPCU, the Anderson County Emergency Communications District (E911), was audited by an independent public accountant, with audited financial statements and related notes included in this ACFR. Further information on these entities and other related organizations is provided in Note I.A., following the Basic Financial Statements.

Budgetary Process

Sound financial management is central to Anderson County's continued success. One of the most important elements of this management framework is the County's annual budget process.

In compliance with state statutes, Anderson County is required to adopt an annual budget that serves as the foundation for financial planning and control. Each department, office, and agency submits an itemized statement of appropriations needed for the upcoming fiscal year to the Finance Director, who prepares and submits a consolidated budget to the Budget Committee. Pursuant to Tennessee Code Annotated §§ 5-21-110 & 111, the Budget Committee votes to approve or reject proposed budgets. Upon approval, a summary of the recommended budget, appropriation resolution, tax levy resolution, and notice of public hearing are published in a local newspaper. Following the public hearing, the Board of Commissioners votes to approve the budget and resolutions or return them to the Budget Committee for revision. Once approved by the Board, the budget is submitted to the State for final approval.

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

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

The Finance Department, elected officials, and department heads recognize the importance of maintaining budgetary discipline and strive to operate within their approved budgets. However, emergencies and other unforeseen circumstances may occasionally lead to expenditures exceeding appropriations.

Local Economy

Centrally located in the eastern United States, Anderson County benefits from proximity to thousands of industrial and commercial customers within an eight-state area and is within 500 miles of roughly one-third of the nation's population.

The County's economy is diverse and expanding, supported by over 100 manufacturers, including 22 international companies. Major industries include automotive products, metal fabrication, industrial machinery, and plastics.

The U.S. Department of Energy (DOE) and Consolidated Nuclear Security (CNS) are the County's largest employers. The DOE Oak Ridge Reservation, including the CNS-Y-12 National Security Complex, plays a key role in national scientific research, environmental remediation, weapons disarmament, and the development of alternative energy sources.

Other significant employers include UCOR, Methodist Medical Center, SiTel, UPF, and Oak Ridge Associated Universities. The County also hosts global automotive component manufacturers such as Eagle Bend Manufacturing, Aisin Automotive, and SL Tennessee.

At the close of the fiscal year, Anderson County's unemployment rate was 3.9%, compared to 3.6% the prior year. The State's unemployment rate stood at 3.5%.

Average weekly wages in Anderson County were $1,475, exceeding the State average of $1,075. Among all 95 Tennessee counties only 19 had average weekly wages of $1,150 or higher.

Anderson County remains an attractive location for continued economic growth and development. While government-funded operations are a key component of the local economy, healthcare, services, and manufacturing are significant contributors. Continued housing starts and retail development further enhance the County's long-term economic outlook.

Long-term Financial Planning and Major Initiatives

For the fiscal year ended June 30, 2025, the General Fund Unassigned Fund Balance increased by $2,786,155, bringing the total to $15,611,345. The County effectively leveraged State and Local Fiscal Recovery Funds (SLFRF) through the American Rescue Plan Act (ARPA), along with other grants, to address capital needs while preserving fund balance.

In October 2023, the County increased its minimum General Fund Unassigned Fund Balance policy to $6 million. A two-thirds (2/3) vote by the Board of Commissioners is required to draw the balance below this threshold—an important indicator of financial strength and creditworthiness.

Anderson County carefully monitors its fund balance and strategically evaluates long-term financing options for major capital projects. The County remains committed to minimizing new debt issuance; during fiscal year 2025, no new debt was issued.

Anderson County maintains an Aa2 credit rating from Moody's Investor Service (affirmed February 2025), reflecting a very strong capacity to meet financial commitments.

Major initiatives completed, advanced, or underway include:

- Committed $857,841 in matching funds for the EMS Training Facility, alongside an ARC Grant award of $857,840.
- Committed over $26 million for a new elementary school in the Claxton community, with more than $6 million spent this fiscal year for property acquisition and project initiation.
- Began construction of a new Career and Technical Education (CTE) welding facility at Clinton High School.
- Committed $980,000 in matching funds for a new Emergency Operations Center, complementing FEMA/TEMA awarded funding of $2,942,940.
- Renovated the Dental Clinic and expanded patient capacity with a $604,000 investment
- Committed $616,000 for Health Department renovations, with state funding of $699,000.
- Allocated $427,444 in Opioid Settlement Funds to various nonprofits.
- Celebrated the completion of a $10.7 million cleanup at the American Nuclear Corporation Superfund Site in partnership with the EPA, TDEC, and Anderson County.
- Invested $1.4 million in the David Jones Industrial Park in partnership with Tennessee Department of Economic & Community Development and TVA.

- Anderson County has secured a total of $2,227,850 in grants for park improvements at Gibbs Ferry Park and Lost Bottom Park, enhancing recreational facilities for the community.

Anderson County remains committed to maintaining strong financial reserves, minimizing debt, and investing strategically in projects that strengthen essential services and community infrastructure.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded Anderson County the Certificate of Achievement for Excellence in Financial Reporting for its ACFR for the fiscal year ended June 30, 2024. This marked the twenty-ninth consecutive year the County has received this prestigious honor. The Certificate recognizes governments that publish reports demonstrating transparency, accuracy, and compliance with GAAP and legal requirements.

The Certificate of Achievement is valid for one year. We believe this report continues to meet the high standards of the program and will be submitted to GFOA for consideration for another certificate.

Anderson County also received GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its 2024 condensed financial report, recognizing creativity, presentation, and understandability.

The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the professionalism and dedication of the entire Finance Department. I wish to extend my sincere gratitude to Katherine Ajmeri, Paul Richardson, Lydia Beckwith, Libby Smith, John Prince, Samantha Arms, Savannah Sutton, Eli Taylor, and Chris Phillips.

I would also like to thank the staff of the Information Technology Department for ensuring our financial systems remain secure and operational, and the Division of Local Government Audit for their professionalism and guidance throughout the audit process. Finally, I extend appreciation to the County Mayor and Board of County Commissioners for their continued leadership and support of sound financial management.

Respectfully submitted,



Robert J. Holbrook
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Anderson County
Tennessee

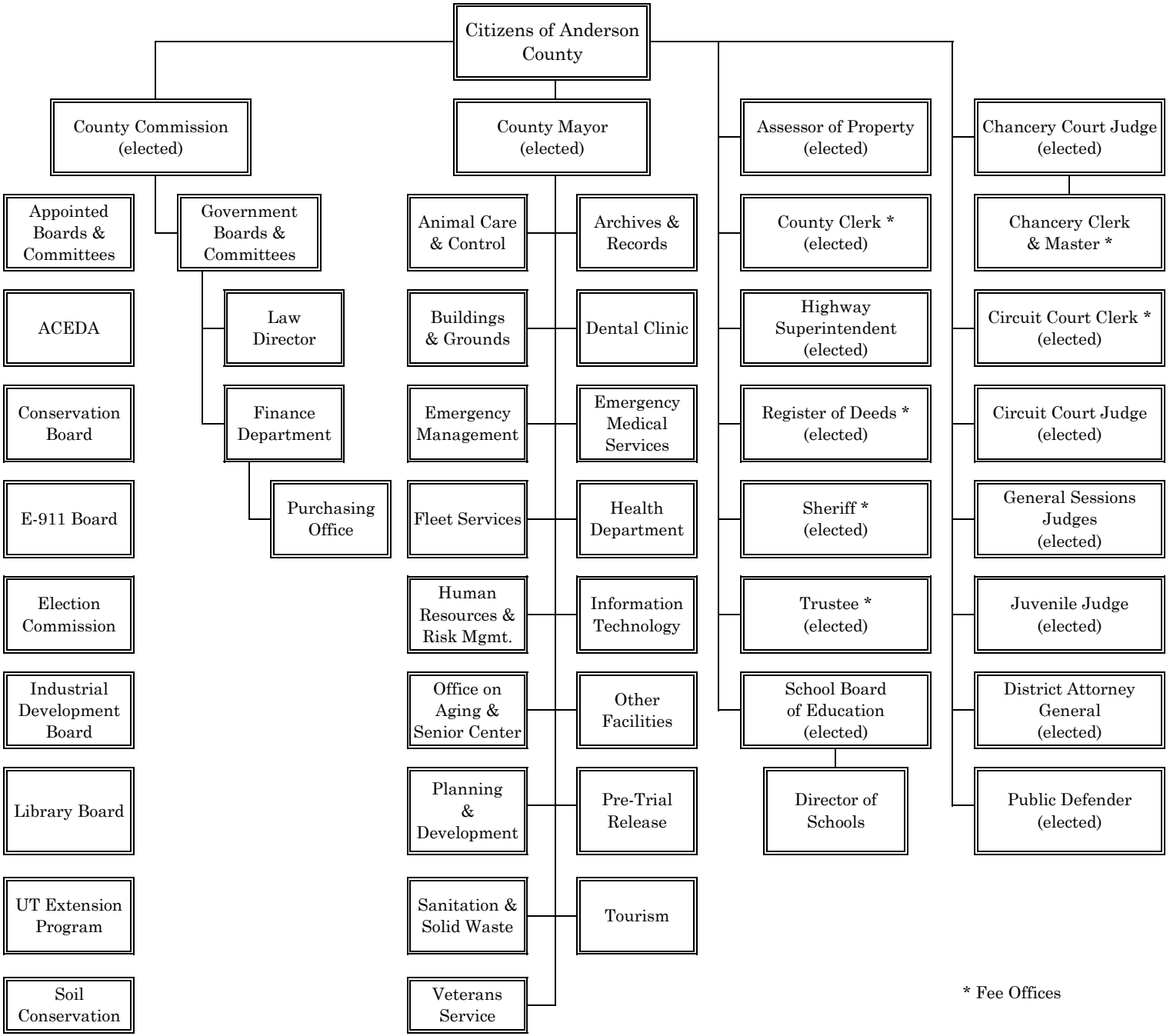
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

Anderson County, Tennessee
Organizational Chart



* Fee Offices

ANDERSON COUNTY OFFICIALS

June 30, 2025

Officials

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

Board of County Commissioners

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

Financial Management Committee

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

Board of Education

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

Audit Committee

Josh Anderson, Chairman
Ebony Capshaw
Michael Foster
Tyler Mayes
Stephen Verran
Sabra Beauchamp
Phil Yager

Financial Section

Jason E. Mumpower
Comptroller

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Anderson County Emergency Communications District, which represent 1.96 percent, 2.48 percent, and 0.72 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. We also did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Anderson County School Department, which represent 1.8 percent, 2.23 percent, and 3.54 percent, respectively, of the assets, net position, and revenues of the discretely presented Anderson County School Department. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Anderson County Emergency Communications District and the Internal School Fund of the discretely presented Anderson County School Department, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Anderson County, Tennessee, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Changes in Accounting Principle

As described in Note V.B., Anderson County has adopted the provisions of Governmental Accounting (GASB) Statement No. 101, *Compensated Absences* and GASB Statement No. 102, *Certain Risk Disclosures*. GASB 101 updates the recognition and measurement guidance for compensated absences under a unified model and amends certain previously required disclosures. GASB 102 provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

Emphasis of Matter

We draw attention to Note I.D.11. to the financial statements, which describes restatements to the beginning Governmental Activities net position totaling ($108,428) for the primary government and ($391,694) for the discretely presented Anderson County School Department. These restatements were necessary because of the transitional requirements of GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Anderson County's internal control. Accordingly, no such opinion is expressed.

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

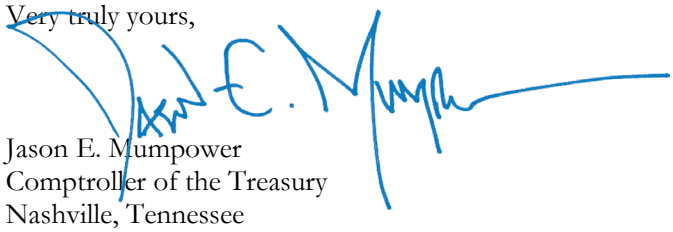
Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover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

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

Other Reporting Requirements by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2025, on our consideration of Anderson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Anderson County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Anderson County's internal control over financial reporting and compliance.

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 30, 2025

JEM/gc

Anderson County, Tennessee
Management's Discussion and Analysis
For the Year Ended June 30, 2025

The management of Anderson County, Tennessee, presents this narrative overview and analysis of the county's financial activities for the fiscal year ending June 30, 2025, as part of its annual financial statements. We encourage readers to consider this information in conjunction with the Letter of Transmittal in the report's introductory section.

FINANCIAL HIGHLIGHTS

- At fiscal year-end, Anderson County's primary government assets and deferred outflows exceeded its liabilities and deferred inflows by $42,585,257 (net position), with $3,618,143 categorized as unrestricted net position.

- Anderson County's net position increased by $5,573,728 from the prior year's balance of $37,011,529, reaching $42,585,257 as of June 30, 2025. This represents a 15.1% increase over the previous year.

- At fiscal year-end, Anderson County's governmental funds reported a total combined fund balance of $33,490,680, reflecting a $1,277,432 increase from the prior year. Approximately 46.6% of this amount, or $15,611,345, is available for discretionary spending as (*unassigned fund balance*).

- At fiscal year-end, the General Fund's unrestricted fund balance (including committed, assigned, and unassigned components) was $20,397,482, representing approximately 45.1% of the total General Fund expenditures of $45,238,551.

- Anderson County's total outstanding long-term debt and lease obligations for governmental activities decreased by $3,843,342, or approximately 9.1%, over the fiscal year.

OVERVIEW OF THE FINANCIAL REPORT

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

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

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

The Statement of Net Position (Exhibit A) presents information on all of Anderson County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Anderson County is improving or declining. Table 2 in the Statistical Section provides a comparison of the net position for each fiscal year starting with 2016.

The Statement of Activities (Exhibit B) shows changes to Anderson County's net position during the most recent fiscal year. All changes are reported as soon as the underlying event occurs, regardless of the timing of related cash flows. This means revenues and expenses are included for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Table 2 in the Statistical Section provides annual comparisons of Expenses, Program Revenue, General Revenue, and Other Changes in Net Position starting from 2016.

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

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

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

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

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

Anderson County maintains thirteen individual governmental funds. Information for the three major funds is presented separately in the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances. These three funds are the General Fund, the Highway/Public Works Fund (a major Special Revenue fund), and the Special Purpose Fund (for American Rescue Plan activity). Data from the other ten governmental funds are combined into a single aggregated presentation. Details for each non-major governmental fund are provided in the Combining and Individual Fund Financial Statements and Schedules section of this report.

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

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

Budgetary comparison statements are provided for these and other funds to demonstrate budget compliance. The basic governmental fund financial statements are found in Exhibits C-1 through C-7.

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

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

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted, net position (surplus or deficit) is a useful indicator of a government's financial position. At the close of the fiscal year, Anderson County's assets and deferred outflows exceeded its liabilities and deferred inflows by $42,585,257.

The Tennessee Constitution authorizes local legislative bodies to issue debt. Consequently, when the Anderson County Board of Education requires funding for school construction and equipment, Anderson County Government issues the related debt. As of June 30, 2025, Anderson County's outstanding debt totaled $38,271,411. Of this, $21,260,000, or approximately 55.6%, is allocated to the Anderson County Board of Education. This debt is repaid through contributions from the Anderson County School Department, along with other local revenue sources, including property taxes and interest on investments, as authorized by the Anderson County Board of Commissioners.

Anderson County's Statement of Net Position – Primary Government

	Governmental Activities	
	2025	2024
Current and Other Assets	$ 63,893,998	$ 63,842,684
Capital Assets	44,331,974	45,527,197
Total Assets	$ 108,225,972	$ 109,369,881
Total Deferred Outflows of Resources	$ 4,787,065	$ 5,350,101
Current Liabilities	$ 5,256,619	$ 7,686,323
Long Term Liabilities	42,578,653	48,364,757
Total Liabilities	$ 47,835,272	$ 56,051,080
Total Deferred Inflows of Resources	$ 22,592,508	$ 21,657,373
Net Position		
Net Investment in Capital Assets	$ 26,004,777	$ 26,029,142
Restricted	12,962,337	9,940,383
Unrestricted	3,618,143	1,042,004
Total Net Position	$ 42,585,257	$ 37,011,529

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

	Governmental Activities	
	2025	2024
Current and Other Assets	$ 61,946,930	$ 54,374,661
Capital Assets	67,643,758	64,779,545
Total Assets	$ 129,590,688	$ 119,154,206
Total Deferred Outflows of Resources	$ 10,300,859	$ 14,157,924
Current Liabilities	$ 4,287,772	$ 2,190,426
Noncurrent Liabilities	9,344,689	8,349,012
Total Liabilities	$ 13,632,461	$ 10,539,438
Total Deferred Inflows of Resources	$ 21,858,129	$ 19,606,796
Net Position		
Net Investment in Capital Assets	$ 66,706,948	$ 64,676,868
Restricted	24,415,029	18,874,484
Unrestricted	13,278,980	19,614,544
Total Net Position	$ 104,400,957	$ 103,165,896

The largest portion of Anderson County's net position, $26,004,777, is its net investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure, less related outstanding debt). For the DPCU School Department, the largest portion of its net position, $66,706,948, is also invested in capital assets. Both Anderson County and the DPCU School Department use these assets to provide a variety of services to

citizens, so they are not available for future spending. Although Anderson County's investment in capital assets is reported net of related debt, the resources needed to repay this debt must come from other sources, as the capital assets themselves cannot liquidate these liabilities.

An additional portion of Anderson County's net position, totaling $12,962,337, consists of resources subject to external restrictions on their use. The restricted total for the DPCU School Department is $24,415,029.

The unrestricted net position for Anderson County's governmental activities is $3,618,143, while the unrestricted net position for the DPCU School Department is $13,278,980.

Governmental Activities. The net position for governmental activities increased by $5,573,728 from the prior year's balance of $37,011,529, reaching $45,585,257 as of June 30, 2025.

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

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

General revenues include all revenues not classified as program revenues and constitute the largest revenue category. For the county, local taxes are the primary revenue source in this category. For the DPCU School Department, primary sources include local taxes, contributions from state and federal governments, and various unrestricted grants.

Anderson County's Statement of Activities – Primary Government

	Governmental Activities	
	2025	2024
Program Revenues		
Charges for Current Services	$ 18,993,893	$ 16,702,810
Operating Grants and Contributions	9,641,803	9,293,594
Capital Grants and Contributions	3,370,806	6,470,191
Total Program Revenue	$ 32,006,502	$ 32,466,595
General Revenues		
Local Taxes	$ 27,049,469	$ 27,749,801
Grants and Contributions Not Restricted for Specific Programs	4,829,585	6,426,165
Unrestricted Investment Income	1,276,445	879,277
Gain on Sale of Capital Assets	0	521,811
Miscellaneous Revenue	197,954	50,209
Total General Revenues	$ 33,353,453	$ 35,627,263
Total Revenues	$ 65,359,955	$ 68,093,858

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

	Governmental Activities	
	2025	2024
Expenses		
General Government	$ 7,419,110	$ 10,297,712
Finance	4,120,727	3,840,608
Administration of Justice	4,305,149	4,301,347
Public Safety	20,157,209	20,646,783
Public Health and Welfare	14,289,887	12,987,581
Social, Cultural, and Recreational Services	2,219,092	1,100,922
Agriculture and Natural Resources	242,467	258,830
Highways	5,780,333	6,572,662
Interest on Long Term Debt	1,143,825	1,305,057
Total Expenses	$ 59,677,799	$ 61,311,502
Increase (Decrease) in Net Position	$ 5,682,156	$ 6,782,356
Net Position, July 1	37,011,529	30,229,173
Restatement	(108,428)	0
Net Position, June 30	$ 42,585,257	$ 37,011,529

Total Program Revenue decreased from the previous year by $460,093, and General Revenue decreased from the previous year by $2,273,810, for an overall percentage decrease of 4%.

Total expenses decreased by $1,633,703 from the prior year, an overall decrease of 2.7%.

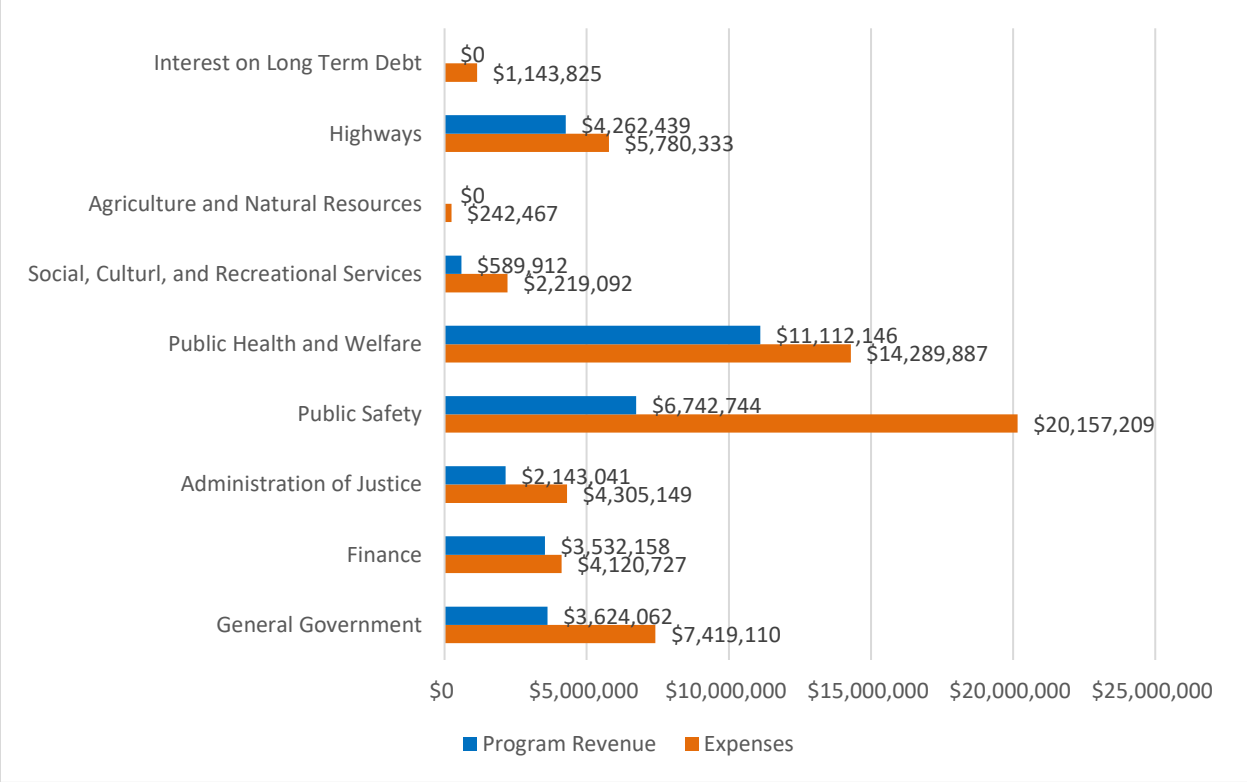
Most of the revenue increases stemmed from grant activities, which accounted for 40.7% of program revenue and 19.9% of total revenue for the primary government's total governmental activities.

Anderson County's Statement of Activities – DPCU School Department

	Governmental Activities	
	2025	2024
Program Revenues		
Charges for Current Services	$ 1,076,274	$ 819,506
Operating Grants and Contributions	21,528,452	23,401,820
Capital Grants and Contributions	116,810	3,481,930
Total Program Revenue	$ 22,721,536	$ 27,703,256
General Revenues		
Local Taxes	$ 31,131,086	$ 31,716,290
State and Federal Unrestricted	46,496,373	45,453,409
Unrestricted Investment Income	541,993	319,438
Miscellaneous Revenue	103,538	404,818
Total General Revenues	$ 78,272,990	$ 77,893,955
Total Revenues	$ 100,994,526	$ 105,597,211
Expenses		
Education	$ 99,367,771	$ 102,753,713
Total Expenses	$ 99,367,771	$ 102,753,713
Increase (Decrease) in Net Position	$ 1,626,755	$ 2,843,498
Net Position, July 1	103,165,896	100,322,398
Restatement	(391,694)	0
Net Position, June 30	$ 104,400,957	$ 103,165,896

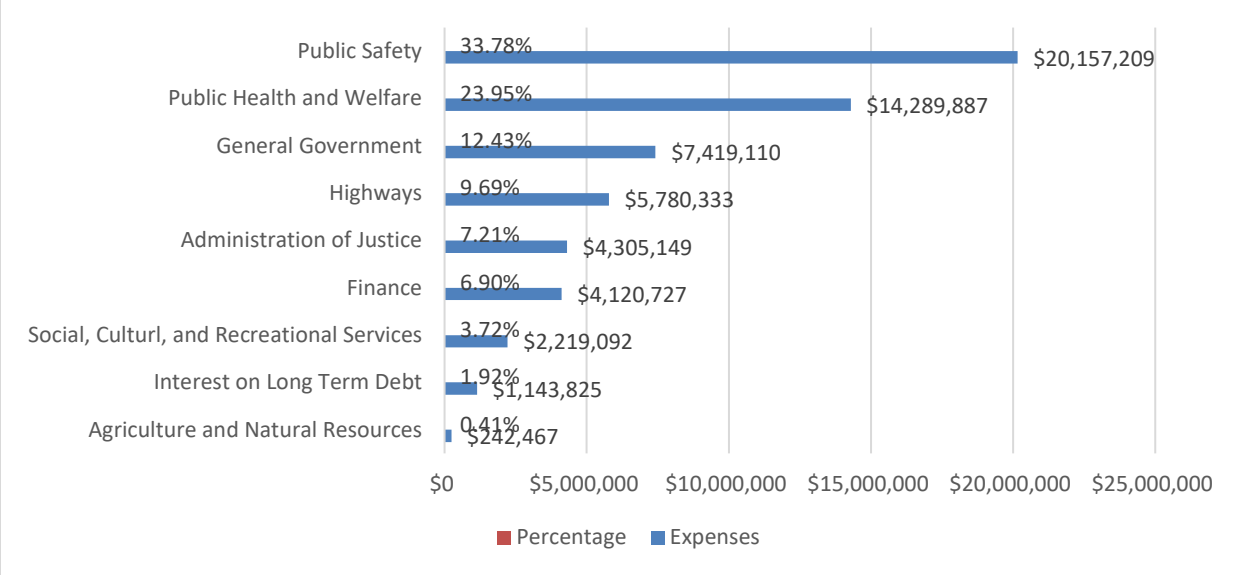
Total revenues decreased by $4,602,685, primarily due to a $3,365,120 decrease in capital grants and contributions revenue.

Anderson County Expense and Program Revenue for Governmental Activities



Program expenses exceeded program revenues for governmental activities by $27,671,297 and were primarily funded through property taxes, local option sales taxes, and grants and contributions not restricted to specific programs.

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



Expenses for Public Safety, Public Health & Welfare, General Government, and Highways are the largest expense components for Anderson County, which when combined total $47,646,539 and are approximately 79.8% of total expenses.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of June 30, 2025, Anderson County's governmental funds reported a combined ending fund balance of $33,490,680, marking a 4% increase from the prior year's balance of $32,213,248.

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

Approximately 46.6% of the fund balance amount, or $15,611,345, constitutes the "*unassigned fund balance"* available for spending at the government's discretion. The remaining components of the total governmental funds fund balance are classified as follows:

(1) ***Non-spendable*** - (for prepaid items and inventory) $75,767;

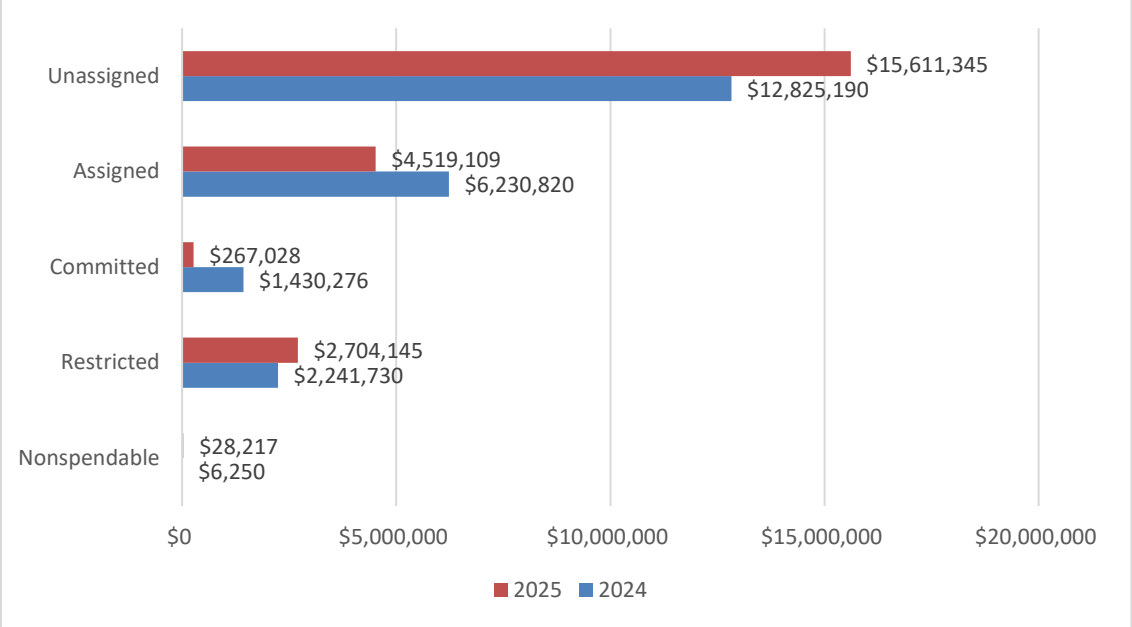
(2) ***Restricted*** for particular purposes -(for various expense functions) $11,975,647;

(3) ***Committed*** for particular purposes -(for various expense functions) $1,308,812; and

(4) ***Assigned*** for particular purposes -(for various expense functions) $4,519,109.

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

Anderson County General Fund Components of Fund Balance



The General Fund is Anderson County's primary operating fund. To assess the General Fund's liquidity, it can be useful to compare both the unassigned fund balance and the total fund balance to total General Fund expenditures. At fiscal year-end, the unassigned fund balance increased to $15,611,345, and the total fund balance rose to $23,129,844. This overall increase was primarily driven by increased revenues from Contracted Prisoner Boarding by $1,100,000, an increase in Emergency Medical Services transport rate revenue by $1,300,000, and an increase in investment income of $300,000.

Anderson County's General Fund Liquidity

	2025	2024
Total General Fund Expenditures	$ 45,238,551	$ 35,370,282
Unassigned Fund Balance to Total General Fund Expenditures	34.5%	36.3%
Total Fund Balance to Total General Fund Expenditures	51.1%	64.3%

Summary of Other Major Funds Fund Balances

The Highway/Public Works Fund balance increased by $921,784 from the beginning balance of $3,815,484, resulting in and ending balance of $4,737,268. This increase is primarily due to a decline in expenditures for highway and bridge construction.

The primary operating fund of the DPCU School Department is the General Purpose School Fund. At fiscal year-end, this fund had a balance of $15,387,522, with an unassigned balance of $11,940,960. Other components of the fund balance include $2,351,070 in restricted funds and $1,095,492 in assigned funds. The General Purpose School Fund balance increased by $381,826 over the fiscal year, primarily due to a decline in other debt service and transfers out expenditures. The unassigned balance represents 14.8% of current year expenditures.

BUDGETARY HIGHLIGHTS

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

	Original	Amended	Increase (Decrease)
General Fund Appropriations:			
General Government	$ 5,299,925	$ 7,171,895	$ 1,871,970
Finance	4,126,001	4,217,540	91,539
Administration of Justice	4,382,187	4,598,813	216,626
Public Safety	19,190,858	24,342,402	5,151,544
Public Health and Welfare	9,796,950	10,237,623	440,673
Social, Cultural, and Recreational Services	185,980	324,280	138,300
Agriculture and Natural Resources	305,278	305,278	0
Other Operations	1,188,882	3,924,481	2,735,599
Principal on Debt	0	33,342	33,342
Interest on Debt	0	8,603	8,603
Capital Projects	630,370	630,370	0
Total	$ 45,106,431	$ 55,794,627	$ 10,688,196

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

Final budget Compared to Actual Results of the General Fund

Total General Fund revenue was $4,199,172 (8.6%) less than anticipated. By fiscal year-end, actual expenditures and encumbrances were $10,573,803 (19%) below final budget appropriations. Expenditures in each of the following functions were under budget by amounts exceeding $300,000:

- $724,195 in general government,
- $417,244 in administration of justice
- $5,396,003 in public safety,
- $1,110,865 in public health and welfare,
- $1,990,553 in other operations, and
- $582,218 in capital projects.

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

Proprietary Fund

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

Net Position of Internal Service Fund

	Proprietary Fund	
	2025	2024
Employee Health Insurance Fund	$ 983,379	$ 1,008,668

The net position decreased by $25,289 (2.5%), primarily due to increased medical and prescription drug costs, the transition to a new on-site medical clinic provider, and employee and employer plan contributions remaining at prior-year levels for three consecutive years. The proprietary fund financial statements are found in Exhibits D-1 through D-3.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. Anderson County's investment in capital assets for governmental activities totaled $44,331,974 as of June 30, 2025 (net of accumulated depreciation). This investment includes land, construction in progress, buildings and improvements, other capital assets (such as vehicles and equipment), infrastructure (e.g., highways and bridges), and intangible right-to-use assets (e.g., vehicle leases). The net increase in capital assets for the current fiscal year was $1,195,223, or approximately 2.6%.

Anderson County's Capital Assets (Net of Depreciation)

	Governmental Activities	
	2025	2024
Land	$ 2,440,802	$ 2,440,802
Construction in Progress	798,128	1,318,204
Buildings and Improvements	27,376,947	28,743,516
Other Capital Assets	9,144,528	8,239,052
Infrastructure	4,434,218	4,611,059
Intangible Right-To-Use Assets	137,351	174,564
Total	$ 44,331,974	$ 45,527,197

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

Long-term Debt and Lease Obligations. At the end of fiscal year 2025, Anderson County Government had total outstanding debt and lease obligations of $38,271,411. All debt is backed by the full faith and credit of the county government.

Anderson County's Outstanding Debt and Lease Obligations

	Governmental Activities	
	2025	2024
Other Loans Payable	$ 5,170,000	$ 5,595,000
Bonds Payable	32,960,000	36,345,000
Leases Payable	141,411	174,753
Total	$ 38,271,411	$ 42,114,753

Anderson County's total debt and lease obligations decreased by $3,843,342, or approximately 9.1%, during the current fiscal year.

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

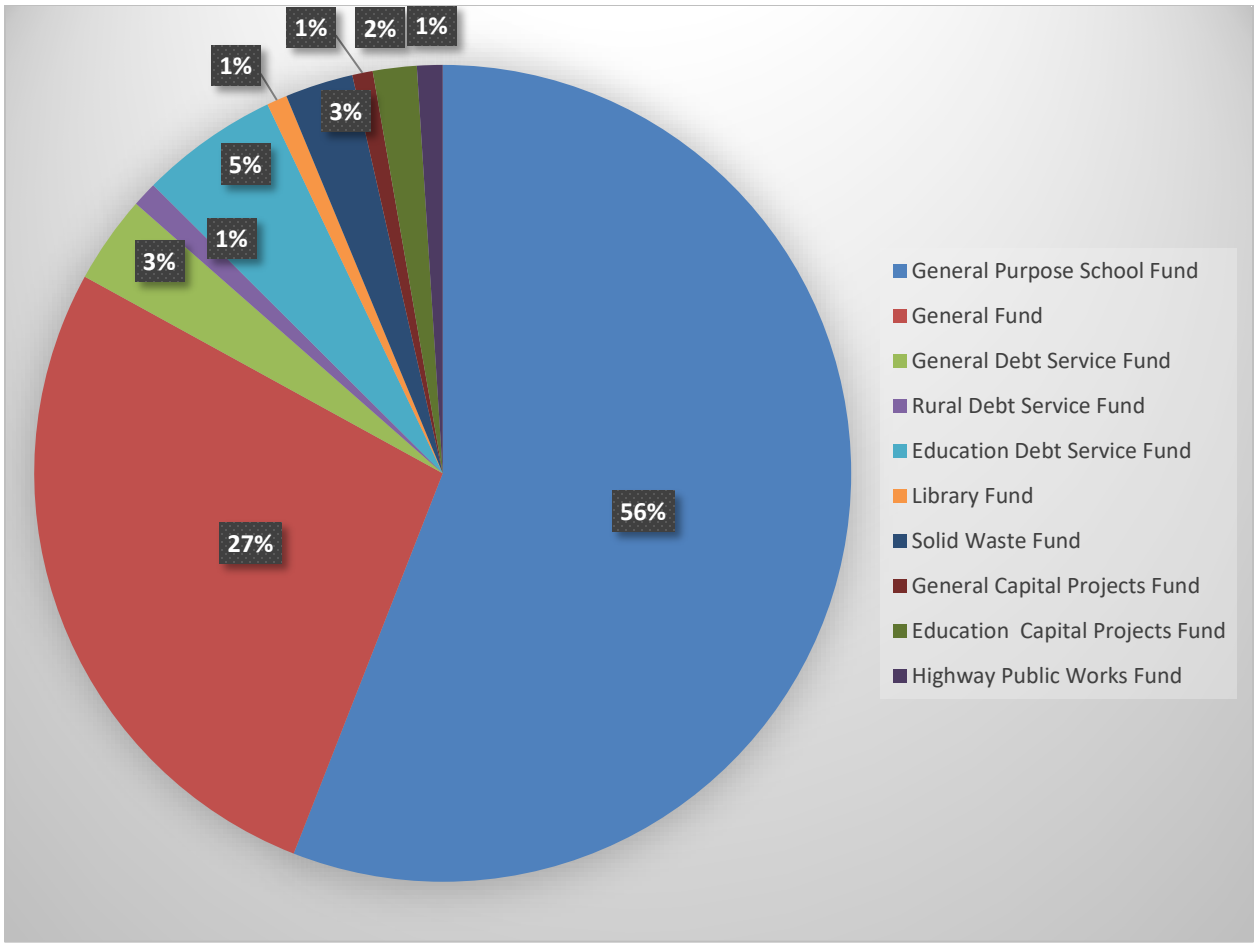
State statutes currently do not limit the amount of general obligation debt a government entity may issue. Anderson County's bond rating from Moody's Investors Service was Aa2 as of May 2025.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

- Tables 1 and 2 show a 15.1% increase in primary governmental net position.
- Table 2 shows a 4% decrease in total primary government revenue and a 2.7% decrease in total primary government net expenses.
- Table 3 shows an overall 2.5% decrease in total tax revenue by source for governmental activities.
- Table 4 illustrates continued growth of fund balances in the General Fund and other governmental funds, with a 4% increase for FY25.
- Table 5 provides a detailed breakdown of net changes in governmental fund balances.
- Table 6 details the county's tax revenue by source.
- Table 7 shows continued increases in various appraised and assessed property values for tax purposes. Per state statutes, the Tennessee Division of Property Assessments is tasked with reviewing and determining appraised and assessed values for real and personal property, which counties use to calculate tax rates every fifth year. Appraised values for public utilities, including railroads, are provided annually by the State of Tennessee.
- Table 8 shows tax rate allocations for the past ten years. Note that the 2019 tax rate was the first increase since 2015; 2020 was a reappraisal year, and 2022 was an equalization year for personal property and public utilities.
- Table 9 lists the principal taxpayers for 2025 compared to 2016.
- The remaining statistical tables cover debt capacity, demographic, economic, and operating information, providing further insights for readers and users of the county's financial statements and accompanying notes.

The following chart shows the 2024 tax rate of $2.6289 and the percentage allocated to each fund. The total tax rate remained unchanged from 2023.



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

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS SECTION

ANDERSON COUNTY, TENNESSEE
Statement of Net Position
June 30, 2025

	Primary Government	Component Units	
	Governmental Activities	Anderson County School Department	Emergency Communi-cations District
ASSETS			
Cash	$ 952,225	$ 2,665,351	$ 1,873,836
Equity in Pooled Cash and Investments	35,189,308	19,272,700	0
Inventories	47,550	112,744	0
Accounts Receivable	4,426,662	575,903	0
Allowance for Uncollectible	(2,734,291)	0	0
Due from Other Governments	2,818,512	6,698,769	0
Due from Primary Government	0	466,723	0
Due from Component Units	12,791	0	0
Property Taxes Receivable	22,265,672	17,949,291	0
Allowance for Uncollectible Property Taxes	(583,688)	(471,326)	0
Prepaid Items	28,242	0	93,191
Restricted Assets - Amounts Accumulated for Pension Benefits	0	1,441,014	0
Net Pension Asset - Agent Plan	1,218,128	771,302	66,965
Net Pension Asset - Teacher Retirement Plan	0	468,522	0
Net Pension Asset - Teacher Legacy Pension Plan	0	11,995,937	0
Leases Receivable - Long Term	252,887	0	0
Capital Assets:			
Assets Not Depreciated:			
Land	2,440,802	4,696,706	0
Construction in Progress	798,128	6,358,916	0
Assets Net of Accumulated Depreciation/Amortization:			
Buildings and Improvements	27,376,947	53,523,397	0
Infrastructure	4,434,218	0	0
Other Capital Assets	9,144,528	3,064,739	560,552
Intangible Right-to-use Assets	137,351	0	0
Total Assets	$ 108,225,972	$ 129,590,688	$ 2,594,544
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charge on Refunding	$ 259,685	$ 0	$ 0
Pension Changes in Experience	2,067,360	4,546,724	96,177
Pension Changes in Assumptions	975,449	803,823	10,795
Pension Changes in Proportionate Share	0	69,029	0
Pension Contributions After Measurement Date	1,435,852	2,690,701	5,727
OPEB Changes in Experience	14,615	211,373	0
OPEB Changes in Proportionate Share	0	161,668	0
OPEB Changes in Assumptions	34,104	1,525,235	0
OPEB Contributions After Measurement Date	0	292,306	0
Total Deferred Outflows of Resources	$ 4,787,065	$ 10,300,859	$ 112,699

(Continued)

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

	Primary Government	Component Units	
	Governmental Activities	Anderson County School Department	Emergency Communi-cations District
LIABILITIES			
Electronic Payment Fees - Payable	$ 0	$ 13	$ 0
Accounts Payable	1,325,795	1,194,604	8,611
Accrued Payroll	792,691	1,397	17,591
Accrued Interest Payable	190,963	0	0
Payroll Deductions Payable	206,049	2,083,226	0
Contracts Payable	74,592	930,889	0
Retainage Payable	0	62,776	0
Due to Primary Government	0	12,791	0
Due to Component Units	466,723	0	0
Due to State of Tennessee	177,469	227	0
Due to Other Governments	1,888,065	0	0
Due to Litigants, Heirs, and Others	9,531	0	0
Other Current Liabilities	77,438	1,849	0
Customer Deposits Payable	17,303	0	0
Cash Bonds	30,000	0	0
Noncurrent Liabilities:			
Due Within One Year - Leases	35,183	0	0
Due Within One Year - Debt	4,010,000	0	0
Due Within One Year - Other	986,909	1,586,797	0
Due in More than One Year - Leases	106,228	0	0
Due in More than One Year - Debt	36,996,043	0	0
Due in More than One Year - Other	444,290	7,757,892	0
Total Liabilities	$ 47,835,272	$ 13,632,461	$ 26,202
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 21,203,018	$ 17,095,917	$ 0
Deferred Credit on Refunding	138,530	0	0
Deferred Leases Receivable	252,887	0	0
Pension Changes in Experience	0	143,943	24,945
Pension Changes in Investment Earnings	792,727	2,917,297	3,540
Pension Changes in Proportionate Share	0	103,859	0
OPEB Changes in Experience	132,243	788,194	0
OPEB Changes in Proportionate Share	0	166,471	0
OPEB Changes in Assumptions	73,103	642,448	0
Total Deferred Inflows of Resources	$ 22,592,508	$ 21,858,129	$ 28,485
NET POSITION			
Net Investment in Capital Assets	$ 26,004,777	$ 66,706,948	$ 560,552
Restricted for:			
General Government	320,728	0	0
Finance	16,225	0	0
Administration of Justice	549,437	0	0
Public Safety	422,050	0	0
Public Health and Welfare	3,006,185	0	0
Social, Cultural, and Recreational Services	1,171,080	0	0
Highway/Public Works	4,883,881	0	0
Debt Service	410,524	0	0
Capital Projects	964,099	1,161,498	0
Education	0	8,576,756	0
Pensions	1,218,128	14,676,775	66,965
Unrestricted	3,618,143	13,278,980	2,025,039
Total Net Position	$ 42,585,257	$ 104,400,957	$ 2,652,556

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

ANDERSON COUNTY, TENNESSEE
Statement of Activities
For the Year Ended June 30, 2025

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 Units: Anderson County School Department	Net (Expense) Revenue and Changes in Net Position: Component Units: Emergency Communications District
Primary Government:							
Governmental Activities:							
General Government	$ 7,419,110	$ 984,159	$ 2,639,903	$ 0	$ (3,795,048)	$ 0	$ 0
Finance	4,120,727	3,453,455	0	78,703	(588,569)	0	0
Administration of Justice	4,305,149	1,784,962	358,079	0	(2,162,108)	0	0
Public Safety	20,157,209	3,972,264	2,742,947	27,533	(13,414,465)	0	0
Public Health and Welfare	14,289,887	8,157,797	817,096	2,137,253	(3,177,741)	0	0
Social, Cultural, and Recreational Services	2,219,092	478,989	110,923	0	(1,629,180)	0	0
Agriculture and Natural Resources	242,467	0	0	0	(242,467)	0	0
Highways	5,780,333	162,267	2,972,855	1,127,317	(1,517,894)	0	0
Debt Service:							
Interest on Long-term Debt	1,143,825	0	0	0	(1,143,825)	0	0
Total Primary Government	$ 59,677,799	$ 18,993,893	$ 9,641,803	$ 3,370,806	$ (27,671,297)	$ 0	$ 0
Component Units:							
Anderson County School Department	$ 99,367,771	$ 1,076,274	$ 21,528,452	$ 116,810	$ 0	$ (76,646,235)	$ 0
Emergency Communications District	501,455	662,276	0	0	0	0	160,821
Total Component Units	$ 99,869,226	$ 1,738,550	$ 21,528,452	$ 116,810	$ 0	$ (76,646,235)	$ 160,821

(Continued)

ANDERSON 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	Component Units: Anderson County School Department	Component Units: Emergency Communi-cations District
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes					$ 16,396,930	$ 17,043,649	$ 0
Property Taxes Levied for Debt Service					3,764,212	0	0
Property Taxes Levied for Capital Projects					417,983	0	0
Local Option Sales Taxes					3,272,441	14,084,319	0
Hotel/Motel Tax					674,593	0	0
Litigation Tax					319,697	0	0
Business Tax					1,798,946	0	0
Wholesale Beer Tax					199,339	0	0
Mineral and Coal Severance Tax					158,854	0	0
Gas and Oil Severance Tax					31,005	0	0
Other Local Taxes					15,469	3,118	0
Grants and Contributions Not Restricted to Specific Programs					4,829,585	46,496,373	0
Unrestricted Investment Income					1,276,445	541,993	72,558
Miscellaneous					197,954	103,538	0
Total General Revenues					$ 33,353,453	$ 78,272,990	$ 72,558
Change in Net Position					$ 5,682,156	$ 1,626,755	$ 233,379
Net Position, July 1, 2024					37,011,529	103,165,896	2,419,177
Restatement - See Note I.D.11					(108,428)	(391,694)	0
Net Position, June 30, 2025					$ 42,585,257	$ 104,400,957	$ 2,652,556

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

ANDERSON COUNTY, TENNESSEE
Balance Sheet - Governmental Funds
June 30, 2025

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
ASSETS					
Cash	$ 64,969	$ 0	$ 0	$ 14,862	$ 79,831
Equity in Pooled Cash and Investments	21,901,096	2,165,094	4,217,942	6,905,176	35,189,308
Inventories	0	0	47,550	0	47,550
Accounts Receivable	4,125,775	7,530	1,528	289,578	4,424,411
Allowance for Uncollectibles	(2,734,291)	0	0	0	(2,734,291)
Due from Other Governments	1,989,357	0	763,407	65,748	2,818,512
Due from Other Funds	793,957	0	153,751	132,865	1,080,573
Due from Component Units	6,554	0	6,237	0	12,791
Property Taxes Receivable	15,205,876	0	569,072	6,490,724	22,265,672
Allowance for Uncollectible Property Taxes	(398,514)	0	(14,941)	(170,233)	(583,688)
Prepaid Items	28,217	0	0	0	28,217
Leases Receivable - Long-term	252,887	0	0	0	252,887
Total Assets	$ 41,235,883	$ 2,172,624	$ 5,744,546	$ 13,728,720	$ 62,881,773
LIABILITIES					
Accounts Payable	$ 1,046,973	$ 4,058	$ 52,795	$ 197,721	$ 1,301,547
Accrued Payroll	729,721	0	38,141	24,829	792,691
Payroll Deductions Payable	191,538	0	9,418	5,093	206,049
Contracts Payable	0	74,592	0	0	74,592

(Continued)

ANDERSON COUNTY, TENNESSEE
Balance Sheet - Governmental Funds (Cont.)

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
LIABILITIES (Cont.)					
Due to Other Funds	$ 137,374	$ 0	$ 9,000	$ 1,083,658	$ 1,230,032
Due to Component Units	0	0	0	466,723	466,723
Due to State of Tennessee	0	0	0	176,286	176,286
Due to Other Governments	0	1,888,065	0	0	1,888,065
Due to Litigants, Heirs, and Others	0	0	0	9,531	9,531
Other Current Liabilities	33,000	0	0	0	33,000
Current Liabilities Payable From Restricted Assets	17,303	0	0	0	17,303
Sales Tax	1,183	0	0	0	1,183
Cash Bonds	30,000	0	0	0	30,000
Total Liabilities	$ 2,187,092	$ 1,966,715	$ 109,354	$ 1,963,841	$ 6,227,002
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 14,485,017	$ 0	$ 542,022	$ 6,175,979	$ 21,203,018
Deferred Delinquent Property Taxes	290,948	0	10,928	130,577	432,453
Deferred Leases Receivable	252,887	0	0	0	252,887
Other Deferred/Unavailable Revenue	890,095	0	344,974	40,664	1,275,733
Total Deferred Inflows of Resources	$ 15,918,947	$ 0	$ 897,924	$ 6,347,220	$ 23,164,091

(Continued)

ANDERSON COUNTY, TENNESSEE
Balance Sheet - Governmental Funds (Cont.)

	Major Funds			Nonmajor Funds	
FUND BALANCES	General	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
Nonspendable:					
Inventory	$ 0	$ 0	$ 47,550	$ 0	$ 47,550
Prepaid Items	28,217	0	0	0	28,217
Restricted:					
Restricted for General Government	320,728	0	0	0	320,728
Restricted for Finance	16,225	0	0	0	16,225
Restricted for Administration of Justice	549,437	0	0	0	549,437
Restricted for Public Safety	226,767	0	0	167,750	394,517
Restricted for Public Health and Welfare	1,367,947	0	0	929,379	2,297,326
Restricted for Social, Cultural, and Recreational Services	0	0	0	1,162,380	1,162,380
Restricted for Highways/Public Works	0	0	4,689,718	0	4,689,718
Restricted for Capital Outlay	223,041	0	0	732,308	955,349
Restricted for Debt Service	0	0	0	1,589,967	1,589,967
Committed:					
Committed for General Government	77,274	205,909	0	0	283,183
Committed for Finance	50,322	0	0	0	50,322
Committed for Public Safety	0	0	0	8,754	8,754
Committed for Public Health and Welfare	8,781	0	0	1,821	10,602
Committed for Social, Cultural, and Recreational Services	34,288	0	0	95,115	129,403
Committed for Debt Service	0	0	0	730,185	730,185
Committed for Capital Projects	96,363	0	0	0	96,363

(Continued)

ANDERSON COUNTY, TENNESSEE
Balance Sheet - Governmental Funds (Cont.)

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)					
Assigned:					
Assigned for General Government	$ 1,475,971	$ 0	$ 0	$ 0	$ 1,475,971
Assigned for Finance	33,550	0	0	0	33,550
Assigned for Administration of Justice	3,263	0	0	0	3,263
Assigned for Public Safety	3,250	0	0	0	3,250
Assigned for Social, Cultural, and Recreational Services	42,000	0	0	0	42,000
Assigned for Capital Projects	2,961,075	0	0	0	2,961,075
Unassigned	15,611,345	0	0	0	15,611,345
Total Fund Balances	$ 23,129,844	$ 205,909	$ 4,737,268	$ 5,417,659	$ 33,490,680
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 41,235,883	$ 2,172,624	$ 5,744,546	$ 13,728,720	$ 62,881,773

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

ANDERSON COUNTY, TENNESSEE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2025

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)			$ 33,490,680
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$	2,440,802	
Add: construction in progress		798,128	
Add: buildings and improvements net of accumulated depreciation		27,349,011	
Add: infrastructure net of accumulated depreciation		4,434,218	
Add: other capital assets net of accumulated depreciation		9,144,528	
Add: intangible right-to-use assets net of accumulated amortization		137,351	44,304,038
(2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.			
Add: capital assets	$	27,936	
Add: current assets		1,024,129	
Less: liabilities		(68,686)	983,379
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: other loans payable	$	(5,170,000)	
Less: bonds payable		(32,960,000)	
Less: leases payable		(141,411)	
Add: deferred charge on refunding		259,685	
Less: deferred credit on refunding		(138,530)	
Less: unamortized premium on debt		(2,876,043)	
Less: net OPEB liability		(398,764)	
Less: compensated absences payable		(1,032,435)	
Less: accrued interest on bonds and other loans		(190,963)	(42,648,461)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.			
Add: deferred outflows of resources related to pensions	$	4,478,661	
Less: deferred inflows of resources related to pensions		(792,727)	
Add: deferred outflows of resources related to OPEB		48,719	
Less: deferred inflows of resources related to OPEB		(205,346)	3,529,307
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.			1,218,128
(6) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			1,708,186
Net position of governmental activities (Exhibit A)			$ 42,585,257

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

ANDERSON COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2025

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 21,021,150	$ 0	$ 1,871,474	$ 6,745,684	$ 29,638,308
Licenses and Permits	375,630	0	0	115,039	490,669
Fines, Forfeitures, and Penalties	374,188	0	0	18,938	393,126
Charges for Current Services	7,525,128	0	0	800,983	8,326,111
Other Local Revenues	1,283,138	156,850	313,750	220,403	1,974,141
Fees Received From County Officials	4,974,271	0	0	0	4,974,271
State of Tennessee	7,608,562	0	4,055,519	152,255	11,816,336
Federal Government	903,115	2,335,989	0	2,023,131	5,262,235
Other Governments and Citizens Groups	600,643	0	0	1,630,315	2,230,958
Total Revenues	$ 44,665,825	$ 2,492,839	$ 6,240,743	$ 11,706,748	$ 65,106,155
Expenditures					
Current:					
General Government	$ 6,497,845	$ 0	$ 0	$ 0	$ 6,497,845
Finance	4,015,329	0	0	0	4,015,329
Administration of Justice	4,178,306	0	0	11,765	4,190,071
Public Safety	18,951,294	0	0	74,576	19,025,870
Public Health and Welfare	9,126,758	0	0	2,087,503	11,214,261
Social, Cultural, and Recreational Services	203,804	0	0	849,741	1,053,545
Agriculture and Natural Resources	241,190	0	0	0	241,190

(Continued)

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

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)					
Current (Cont.)					
Other Operations	$ 1,933,928	$ 753,372	$ 0	$ 982,361	$ 3,669,661
Highways	0	0	5,399,976	0	5,399,976
Debt Service:					
Principal on Debt	33,342	0	0	3,810,000	3,843,342
Interest on Debt	8,603	0	0	1,521,326	1,529,929
Other Debt Service	0	0	0	97,720	97,720
Capital Projects	48,152	1,603,550	0	2,485,903	4,137,605
Total Expenditures	$ 45,238,551	$ 2,356,922	$ 5,399,976	$ 11,920,895	$ 64,916,344
Excess (Deficiency) of Revenues Over Expenditures	$ (572,726)	$ 135,917	$ 840,767	$ (214,147)	$ 189,811
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	$ 40,110	$ 0	$ 0	$ 13,500	$ 53,610
Insurance Recovery	1,062,303	0	90,017	31,150	1,183,470
Transfers In	0	0	0	195,236	195,236
Transfers Out	(134,109)	(195,236)	(9,000)	(6,350)	(344,695)
Total Other Financing Sources (Uses)	$ 968,304	$ (195,236)	$ 81,017	$ 233,536	$ 1,087,621
Net Change in Fund Balances	$ 395,578	$ (59,319)	$ 921,784	$ 19,389	$ 1,277,432
Fund Balance, July 1, 2024	22,734,266	265,228	3,815,484	5,398,270	32,213,248
Fund Balance, June 30, 2025	$ 23,129,844	$ 205,909	$ 4,737,268	$ 5,417,659	$ 33,490,680

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

ANDERSON COUNTY, TENNESSEE
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2025

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:		
Net change in fund balances - total governmental funds (Exhibit C-3)		$ 1,277,432
(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	$ 2,707,603	
Less: current year depreciation expense	(3,122,881)	
Less: current year amortization expense	(37,213)	
Add: current year depreciation expense included in internal service fund operations - item (6) below	2,619	(449,872)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of capital assets disposed		(742,732)
(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, 2025	$ 1,708,186	
Less: deferred delinquent property taxes and other deferred June 30, 2024	(1,616,332)	91,854
(4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.		
Add: principal payments on other loans	$ 425,000	
Add: principal payments on bonds	3,385,000	
Add: principal payments on leases	33,342	
Add: change in unamortized premium on debt issuances	447,681	
Less: change in deferred charge on refunding	(34,999)	
Add: change in deferred credit on refunding	44,408	4,300,432

(Continued)

ANDERSON COUNTY, TENNESSEE

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

(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in claims and judgements payable	$ 1,600,000	
Change in accrued interest payable	26,734	
Change in OPEB liability	24,871	
Change in net pension asset/liability	915,882	
Change in deferred outflows related to pensions	(516,174)	
Change in deferred inflows related to pensions	(760,829)	
Change in deferred outflows related to OPEB	(11,863)	
Change in deferred inflows related to OPEB	(26,928)	
Change in compensated absences payable	(21,362)	$ 1,230,331
(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		(25,289)
Change in net position of governmental activities (Exhibit B)		$ 5,682,156

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

ANDERSON COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 21,021,150	$ 0	$ 0	$ 21,021,150	$ 21,410,120	$ 21,410,120	$ (388,970)
Licenses and Permits	375,630	0	0	375,630	360,950	360,950	14,680
Fines, Forfeitures, and Penalties	374,188	0	0	374,188	371,340	371,340	2,848
Charges for Current Services	7,525,128	0	0	7,525,128	7,268,800	7,285,800	239,328
Other Local Revenues	1,283,138	0	0	1,283,138	496,163	502,163	780,975
Fees Received From County Officials	4,974,271	0	0	4,974,271	4,680,000	4,689,200	285,071
State of Tennessee	7,608,562	0	0	7,608,562	6,632,611	7,266,441	342,121
Federal Government	903,115	0	0	903,115	1,627,442	6,016,626	(5,113,511)
Other Governments and Citizens Groups	600,643	0	0	600,643	816,590	962,357	(361,714)
Total Revenues	$ 44,665,825	$ 0	$ 0	$ 44,665,825	$ 43,664,016	$ 48,864,997	$ (4,199,172)
Expenditures							
General Government							
County Commission	$ 380,238	$ 0	$ 0	$ 380,238	$ 413,869	$ 407,869	$ 27,631
Board of Equalization	3,196	0	0	3,196	16,148	16,148	12,952
Other Boards and Committees	412,611	0	0	412,611	386,804	430,354	17,743
County Mayor/Executive	234,409	0	0	234,409	337,778	331,143	96,734
Personnel Office	187,784	0	0	187,784	270,583	258,446	70,662
County Attorney	415,612	0	0	415,612	492,681	537,667	122,055
Election Commission	571,087	0	0	571,087	564,721	576,425	5,338

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
General Government (Cont.)							
Register of Deeds	$ 483,270	$ 0	$ 0	$ 483,270	$ 498,849	$ 498,849	$ 15,579
Planning	356,162	0	0	356,162	393,400	397,323	41,161
County Buildings	793,555	(11,300)	1,500	783,755	959,287	959,287	175,532
Other Facilities	68,908	0	0	68,908	83,278	83,278	14,370
Other General Administration	2,522,609	(177,151)	131,712	2,477,170	814,691	2,592,691	115,521
Preservation of Records	68,404	0	5,094	73,498	67,836	82,415	8,917
Finance							
Accounting and Budgeting	711,677	0	0	711,677	727,267	737,492	25,815
Purchasing	190,448	0	0	190,448	213,943	216,903	26,455
Property Assessor's Office	810,578	0	0	810,578	820,672	826,726	16,148
County Trustee's Office	766,427	0	0	766,427	801,397	801,397	34,970
County Clerk's Office	1,123,903	0	33,550	1,157,453	1,108,449	1,186,749	29,296
Data Processing	412,296	0	0	412,296	454,273	448,273	35,977
Administration of Justice							
Circuit Court	1,492,329	0	0	1,492,329	1,471,649	1,581,127	88,798
Criminal Court	459	0	0	459	1,550	1,550	1,091
General Sessions Judge	645,713	0	0	645,713	743,484	747,707	101,994
Drug Court	124,446	0	0	124,446	104,500	134,500	10,054
Chancery Court	631,547	0	1,227	632,774	597,354	652,451	19,677

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Administration of Justice (Cont.)							
Juvenile Court	$ 670,772	$ 0	$ 0	$ 670,772	$ 736,855	$ 733,466	$ 62,694
District Attorney General	390,799	0	0	390,799	474,080	477,941	87,142
Office of Public Defender	32,939	0	0	32,939	41,895	41,895	8,956
Judicial Commissioners	1,991	0	0	1,991	2,000	2,000	9
Probate Court	2,194	0	0	2,194	2,200	2,200	6
Other Administration of Justice	148,854	0	0	148,854	148,620	165,976	17,122
Courtroom Security	7,870	0	2,036	9,906	23,000	23,000	13,094
Victim Assistance Programs	28,393	0	0	28,393	35,000	35,000	6,607
Public Safety							
Sheriff's Department	7,982,119	0	0	7,982,119	8,083,767	8,306,910	324,791
Jail	8,012,848	0	605	8,013,453	8,354,471	8,949,977	936,524
Correctional Incentive Program Improvements	172,538	0	0	172,538	237,917	237,917	65,379
Commissary	31,823	0	0	31,823	35,000	35,000	3,177
Civil Defense	650,861	0	0	650,861	508,389	4,676,515	4,025,654
Rescue Squad	27,500	0	0	27,500	27,500	27,500	0
Other Emergency Management	1,078,489	0	0	1,078,489	968,308	1,091,642	13,153
County Coroner/Medical Examiner	400,000	0	0	400,000	400,000	400,000	0
Other Public Safety	595,116	(5,500)	0	589,616	575,506	616,941	27,325

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Expenditures (Cont.)							
Public Health and Welfare							
Local Health Center	$ 112,774	$ 0	$ 0	$ 112,774	$ 614,231	$ 860,594	$ 747,820
Rabies and Animal Control	401,347	0	0	401,347	429,104	447,854	46,507
Ambulance/Emergency Medical Services	7,608,856	0	0	7,608,856	7,489,253	7,664,813	55,957
Dental Health Program	484,033	0	0	484,033	535,276	535,276	51,243
Other Local Health Services	396,262	0	0	396,262	605,600	605,600	209,338
Appropriation to State	123,486	0	0	123,486	123,486	123,486	0
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	200,804	0	500	201,304	182,980	321,280	119,976
Parks and Fair Boards	3,000	0	0	3,000	3,000	3,000	0
Agriculture and Natural Resources							
Agricultural Extension Service	163,243	0	0	163,243	223,463	223,463	60,220
Soil Conservation	46,368	0	0	46,368	46,705	46,705	337
Storm Water Management	31,579	0	0	31,579	35,110	35,110	3,531
Other Operations							
Industrial Development	963,769	0	0	963,769	7,500	963,769	0
Other Economic and Community Development	43,995	0	0	43,995	194,000	1,971,676	1,927,681
Veterans' Services	94,562	0	0	94,562	117,581	115,631	21,069
Other Charges	598,580	0	0	598,580	600,000	600,000	1,420
Contributions to Other Agencies	131	0	0	131	0	2,500	2,369

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Other Operations (Cont.)							
Miscellaneous	$ 232,891	$ 0	$ 0	$ 232,891	$ 269,801	$ 270,905	$ 38,014
Principal on Debt							
General Government	33,342	0	0	33,342	0	33,342	0
Interest on Debt							
General Government	8,603	0	0	8,603	0	8,603	0
Capital Projects							
Public Utility Projects	48,152	0	0	48,152	630,370	630,370	582,218
Total Expenditures	$ 45,238,551	$ (193,951)	$ 176,224	$ 45,220,824	$ 45,106,431	$ 55,794,627	$ 10,573,803
Excess (Deficiency) of Revenues Over Expenditures	$ (572,726)	$ 193,951	$ (176,224)	$ (554,999)	$ (1,442,415)	$ (6,929,630)	$ 6,374,631
Other Financing Sources (Uses)							
Proceeds from Sale of Capital Assets	$ 40,110	$ 0	$ 0	$ 40,110	$ 0	$ 0	$ 40,110
Insurance Recovery	1,062,303	0	0	1,062,303	0	1,049,899	12,404
Transfers Out	(134,109)	0	0	(134,109)	0	(134,109)	0
Total Other Financing Sources	$ 968,304	$ 0	$ 0	$ 968,304	$ 0	$ 915,790	$ 52,514
Net Change in Fund Balance	$ 395,578	$ 193,951	$ (176,224)	$ 413,305	$ (1,442,415)	$ (6,013,840)	$ 6,427,145
Fund Balance, July 1, 2024	22,734,266	(193,951)	0	22,540,315	12,500,000	12,500,000	10,040,315
Fund Balance, June 30, 2025	$ 23,129,844	$ 0	$ (176,224)	$ 22,953,620	$ 11,057,585	$ 6,486,160	$ 16,467,460

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

ANDERSON COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Special Purpose Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Other Local Revenues	$ 156,850	$ 0	$ 0	$ 156,850	$ 0	$ 0	$ 156,850
Federal Government	2,335,989	0	0	2,335,989	0	1,774,359	561,630
Total Revenues	$ 2,492,839	$ 0	$ 0	$ 2,492,839	$ 0	$ 1,774,359	$ 718,480
Expenditures							
Other Operations							
American Rescue Plan Act Grant #6	$ 469,288	$ 0	$ 250,000	$ 719,288	$ 0	$ 719,288	$ 0
American Rescue Plan Act Grant A	284,084	0	0	284,084	0	286,562	2,478
Capital Projects							
American Rescue Plan Act Grant #1	1,603,550	(922,747)	1,481,226	2,162,029	0	2,720,021	557,992
Total Expenditures	$ 2,356,922	$ (922,747)	$ 1,731,226	$ 3,165,401	$ 0	$ 3,725,871	$ 560,470
Excess (Deficiency) of Revenues Over Expenditures	$ 135,917	$ 922,747	$ (1,731,226)	$ (672,562)	$ 0	$ (1,951,512)	$ 1,278,950
Other Financing Sources (Uses)							
Transfers Out	$ (195,236)	$ 0	$ 0	$ (195,236)	$ 0	$ (311,525)	$ 116,289
Total Other Financing Sources	$ (195,236)	$ 0	$ 0	$ (195,236)	$ 0	$ (311,525)	$ 116,289
Net Change in Fund Balance	$ (59,319)	$ 922,747	$ (1,731,226)	$ (867,798)	$ 0	$ (2,263,037)	$ 1,395,239
Fund Balance, July 1, 2024	265,228	(922,747)	0	(657,519)	0	2,263,037	(2,920,556)
Fund Balance, June 30, 2025	$ 205,909	$ 0	$ (1,731,226)	$ (1,525,317)	$ 0	$ 0	$ (1,525,317)

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

ANDERSON COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Revenues						
Local Taxes	$ 1,871,474	$ 0	$ 1,871,474	$ 1,858,697	$ 1,858,697	$ 12,777
Other Local Revenues	313,750	0	313,750	190,000	191,200	122,550
State of Tennessee	4,055,519	0	4,055,519	6,158,758	6,158,758	(2,103,239)
Total Revenues	$ 6,240,743	$ 0	$ 6,240,743	$ 8,207,455	$ 8,208,655	$ (1,967,912)
Expenditures						
Highways						
Administration	$ 294,945	$ 0	$ 294,945	$ 393,996	$ 393,996	$ 99,051
Highway and Bridge Maintenance	2,958,725	0	2,958,725	2,595,409	4,504,571	1,545,846
Operation and Maintenance of Equipment	767,408	2,000	769,408	1,066,026	1,354,407	584,999
Other Charges	264,587	0	264,587	256,944	276,944	12,357
Capital Outlay	1,114,311	51,847	1,166,158	3,929,929	4,079,153	2,912,995
Total Expenditures	$ 5,399,976	$ 53,847	$ 5,453,823	$ 8,242,304	$ 10,609,071	$ 5,155,248
Excess (Deficiency) of Revenues Over Expenditures	$ 840,767	$ (53,847)	$ 786,920	$ (34,849)	$ (2,400,416)	$ 3,187,336
Other Financing Sources (Uses)						
Insurance Recovery	$ 90,017	$ 0	$ 90,017	$ 0	$ 77,567	$ 12,450
Transfers Out	(9,000)	0	(9,000)	0	(9,000)	0
Total Other Financing Sources	$ 81,017	$ 0	$ 81,017	$ 0	$ 68,567	$ 12,450
Net Change in Fund Balance	$ 921,784	$ (53,847)	$ 867,937	$ (34,849)	$ (2,331,849)	$ 3,199,786
Fund Balance, July 1, 2024	3,815,484	0	3,815,484	4,000,000	4,000,000	(184,516)
Fund Balance, June 30, 2025	$ 4,737,268	$ (53,847)	$ 4,683,421	$ 3,965,151	$ 1,668,151	$ 3,015,270

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

ANDERSON COUNTY, TENNESSEE
Statement of Net Position - Proprietary Fund
June 30, 2025

	Governmental Activities
	Internal Service Fund
	Employee Health Insurance Fund
ASSETS	
Current Assets:	
Cash	$ 872,394
Accounts Receivable	2,251
Due from Other Funds	149,459
Prepaid Items	25
Total Current Assets	$ 1,024,129
Noncurrent Assets:	
Capital Assets:	
Assets Net of Accumulated Depreciation:	
Buildings and Improvements	$ 27,936
Total Noncurrent Assets	$ 27,936
Total Assets	$ 1,052,065
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 24,248
Other Current Liabilities	44,438
Total Liabilities	$ 68,686
NET POSITION	
Net Investment in Capital Assets	$ 27,936
Unrestricted	955,443
Total Net Position	$ 983,379

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

ANDERSON COUNTY, TENNESSEE
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund
For the Year Ended June 30, 2025

	Governmental Activities Internal Service Fund Employee Health Insurance Fund
Operating Revenues	
Charges for Services	$ 5,227,369
Total Operating Revenues	$ 5,227,369
Operating Expenses	
Other Contracted Services	$ 359,921
Payments to Retirees	9,570
Depreciation	2,619
Other Charges	3,683
Medical and Dental Services	4,674,037
Excess Risk Insurance	352,373
Total Operating Expenses	$ 5,402,203
Operating Income (Loss)	$ (174,834)
Nonoperating Revenues (Expenses)	
Investment Income	$ 86
Total Nonoperating Revenues (Expenses)	$ 86
Income (Loss) Before Transfers	$ (174,748)
Transfers In (Out)	149,459
Change in Net Position	$ (25,289)
Net Position, July 1, 2024	1,008,668
Net Position, June, 30, 2025	$ 983,379

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

ANDERSON COUNTY, TENNESSEE
Statement of Cash Flows - Proprietary Fund
For the Year Ended June 30, 2025

	Governmental Activities Internal Service Fund Employee Health Insurance Fund
Cash Flows from Operating Activities	
Receipts for Self-insurance Premiums	$ 5,225,118
Payments to Fiscal Agents	(385,310)
Payments to Insurers	(352,373)
Payments to Retirees	(9,570)
Receipts for Stop Loss Recovery	251,316
Payments for Administrative Costs	(3,683)
Payments for Claims	(4,749,885)
Net Cash Provided By (Used In) Operating Activities	$ (24,387)
Cash Flows from Investing Activities	
Interest on Investments	$ 86
Net Cash Provided By (Used In) Investing Activities	$ 86
Increase (Decrease) in Cash	$ (24,301)
Cash, July 1, 2024	896,695
Cash, June 30, 2025	$ 872,394
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	$ (174,834)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Depreciation	2,619
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	128,779
Increase (Decrease) in Accounts Payable	(25,389)
Increase (Decrease) in Other Current Liabilities	44,438
Net Cash Provided By (Used In) Operating Activities	$ (24,387)
Noncash Financing Activities	
Contracted Prescription Rebates Received by Plan Administrator and Netted against Claims Billed to County	$ 668,197

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

ANDERSON COUNTY, TENNESSEE
Statement of Net Position - Fiduciary Funds
June 30, 2025

	Custodial Funds
ASSETS	
Cash	$ 4,211,665
Equity in Pooled Cash and Investments	453,332
Due from Other Governments	6,291,946
Property Taxes Receivable	14,482,531
Allowance for Uncollectible Property Taxes	(380,292)
Total Assets	$ 25,059,182
LIABILITIES	
Accounts Payable	$ 6,566
Due to Other Taxing Units	6,599,633
Total Liabilities	$ 6,606,199
DEFERRED INFLOWS OF RESOURCES	
Deferred Current Property Taxes	$ 13,793,983
Total Deferred Inflows of Resources	$ 13,793,983
NET POSITION	
Restricted For Individuals, Organizations and Other Governments	$ 4,659,000
Total Net Position	$ 4,659,000

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

ANDERSON COUNTY, TENNESSEE
Statement of Changes in Net Position - Fiduciary Funds
For the Year Ended June 30, 2025

	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	$ 24,643,411
ADA - Educational Funds Collected for Cities	25,787,784
Fines/Fees and Other Collections	18,931,564
Drug Task Force Collections	146,464
District Attorney General Collections	7,303
Total Additions	$ 69,516,526
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 24,643,411
Payments to City School Systems	25,787,784
Payments to State	13,531,878
Payments to Individuals and Others	4,363,863
Payment of Drug Task Force Expenses	140,134
Payment of District Attorney General Expenses	4,899
Total Deductions	$ 68,471,969
Net Increase (Decrease) in Fiduciary in Net Position	$ 1,044,557
Net Position, July 1, 2024	3,614,443
Net Position, June 30, 2025	$ 4,659,000

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

ANDERSON COUNTY, TENNESSEE
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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

Administrative Office:

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

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

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

B. Government-wide and Fund Financial Statements

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

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

Anderson County issues all debt for the discretely presented Anderson County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2025.

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

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

The proprietary fund and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The county's fiduciary fund category does not include any trust funds. The category only includes custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement.

Anderson County reports the following major governmental funds:

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

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

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

Additionally, Anderson County reports the following fund types:

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

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

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

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

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

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

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

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

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

The school department reports a nonmajor special revenue fund (Internal School Fund) which is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The current year (FY 25) 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 24) 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 on the Tennessee Comptroller of the Treasury's website.

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

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

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

1. Deposits and Investments

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

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies, deposit accounts at state and federal chartered banks and savings and loan associations, repurchase agreements, the State Treasurer's Investment Pool; the State Treasurer's Intermediate Term Investment Fund; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service, nonconvertible debt securities of certain federal government sponsored enterprises, and the county's own legally issued bonds or notes.

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

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

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

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

2. Receivables and Payables

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

All ambulance and property taxes receivables are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 1.37 percent of total taxes levied.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as deferred inflow of resources as of June 30.

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

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 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.

Most payables are disaggregated on the face of the financial statements. The balance in the account Other Current Liabilities totaling $77,438 in the governmental activities Statement of Net Position for the primary government consists of performance bonds of $33,000 and self-insurance claims of $44,438. Due to Other Governments of $1,888,065 represents American Rescue Plan Act funds received in advance by the primary government.

3. Inventories and Prepaid Items

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

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

4. Restricted Assets

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

5. Capital Assets

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

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

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

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

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

Assets	Years
Building and Improvements	20 - 50
Other Capital Assets	5 - 20
Infrastructure	25 - 40
Right-to-Use Assets	20

6. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for a deferred charge on refunding, pension and OPEB changes in experience, pension and OPEB changes in assumptions, pension and OPEB changes in proportionate share, and employer contributions made to the pension and OPEB plans after the measurement date. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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

7. Compensated Absences

It is the county's policy to permit employees to accumulate earned but unused vacation, compensatory time, and sick pay benefits. All vacation pay and compensatory time is accrued when incurred in the government-wide financial statements for the county and its discretely presented component units. Only a portion of the unpaid accumulated sick leave is accrued. The criteria for accrual includes a "more likely than not," to be used or paid. Since Anderson County does not have a policy to pay any amounts when employees separate from service with the government, only the portion of sick leave "more likely than not" expected to be used is accrued in the government-wide financial statements. Sick leave expected to be credited to TCRS service is not accrued. A liability for vacation pay, compensatory time, or sick leave is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements and payable under the county's policies.

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

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

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

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

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

9. Net Position and Fund Balance

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

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

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

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

The government-wide Statement of Net Position, Governmental Activities, reports $12,962,337 of restricted net position, of which $2,097,361 is restricted by enabling legislation.

As of June 30, 2025, Anderson County had $21,260,000 in outstanding debt obligations for capital purposes of the discretely presented Anderson County School Department. These debt obligations are liabilities of Anderson County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Anderson County has incurred liabilities, significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

For most funds, it is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. One exception is the Highway/Public Works Fund for which unrestricted amounts are reduced first, followed by restricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

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

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county follows a policy requiring all assignments of fund balance to be approved by resolution by the county commission for the primary government and by the Board of Education for the school department. Assigned fund balance in the General Fund primarily represents amounts assigned for capital projects ($2,961,075), opioid remediation ($177,922), amounts assigned for encumbrances ($176,224), and amounts appropriated for use in the 2025-26 budget ($1,083,247). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances ($736,937) and amounts appropriated for use in the 2025-26 budget ($358,555).

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

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

Fund/ Function/Purpose	Amount
PRIMARY GOVERNMENT	
General Fund:	
Restricted for General Government:	
Register of Deeds Data Processing	$ 84,108
Archives and Records Management	52,967
State Shared Sports Gaming Privilege Tax	163,795
Energy Communities Alliance	19,858
Restricted for Finance:	
County Clerk Data Processing	16,225
Restricted for Administration of Justice:	
Drug Court	65,016
Courthouse Security	367,103
Circuit, Sessions, and Chancery Data Processing	81,816
Sex Offender Registry	35,502
Restricted for Public Safety	
Mental Health Transport Grant	163,604
Commissary	63,163
Restricted for Public Health and Welfare:	
Opioid Abatement	1,180,054
Alcohol and Drug Treatment	130,274
Animal Holding Facilities	57,619
Restricted for Capital Outlay:	
Special Purpose Litigation Tax	223,041
Committed for General Government:	
Parks	77,274
Committed for Finance:	
Purchasing - Surplus Property	50,322
Committed for Capital Projects:	
Industrial Land Purchases	96,363
Highway/Public Works Fund:	
Restricted for Highway/Public Works:	
General Highway Purposes	4,689,718
Special Purpose Fund:	
Committed for General Government:	
General Government Purposes	205,909

Fund/ Function/Purpose	Amount
PRIMARY GOVERNMENT (CONT.)	
Nonmajor Governmental Funds:	
Restricted for Public Safety	
Drug Control	$ 167,750
Restricted for Public Health and Welfare:	
Solid Waste/Sanitation	929,379
Restricted for Social, Cultural, and Recreational Services:	
Public Libraries	282,482
Tourism	879,898
Restricted for Debt Service:	
Principal and Interest on General County Debt	453,495
Principal and Interest on Debt Related to Elementary Schools	1,136,472
Restricted for Capital Projects:	
General Capital Projects	732,308
Committed for Debt Service:	
Principal and Interest on General County Debt	566,996
Principal and Interest on Debt Related to Elementary Schools	66,676
Principal and Interest on Debt Related to Middle and High Schools	96,513
DISCRETELY PRESENTED SCHOOL DEPARTMENT	
General Purpose School Fund	
Restricted for Education:	
Special Education	$ 910,056
Restricted for Hybrid Retirement Stabilization	1,441,014
Central Cafeteria Fund:	
Restricted for Education:	
Cafeteria Operations	4,962,224
Nonmajor Governmental Funds:	
Restricted for Education:	
Special Education	16,824
Head Start	250,254
Internal School Funds	2,324,654
Restricted for Capital Projects:	
School Upgrades	1,161,498
Committed for Education:	
Cash Flow for Federal Programs	1,500,000

10. Minimum Fund Balance Policy

To provide management with appropriate guidelines and directions to assist in making sound decisions related to managing the fund balance, the county commission adopted a policy establishing a minimum unassigned fund balance level for the General Fund of $6,000,000. Drawing the unassigned fund balance below $6,000,000 requires two-thirds (2/3) affirmative vote by the board of county commissioners. On June 30, 2025, the unassigned fund balance was $15,611,345, which is $9,611,345 above the minimum amount.

11. Restatements

With the implementation of GASB Statement 101, *Compensated Absences,* Anderson County must recognize a restatement to the beginning net position in the Government-wide financial statements for the primary government and the discretely presented Anderson County School Department to record a compensated absences liability. A restatement of ($108,428) has been presented to reflect the beginning balance of the primary government and ($391,694) for the discretely presented Anderson County School Department. The following table reflects the restatement amounts necessary to implement this standard:

	Government Wide Governmental Activities	
	Primary Government	Discretely Presented Anderson County School Department
Net Position, as previously reported	$ 37,011,529	$ 103,165,896
Adjustments for GASB 101 Implementation:		
Compensated Absences Liability	(108,428)	(391,694)
Net Change in Beginning Net Position	$ (108,428)	$ (391,694)
Net Position, June 30, 2024 Restated	$ 36,903,101	$ 102,774,202

E. Pension Plans

Primary Government

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

Discretely Presented Anderson County School Department

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

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

Anderson County provides OPEB benefits to its retirees through a self-insured health plan administered by Blue Cross Blue Shield of Tennessee. For reporting purposes, the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the

Governmental Accounting Standards Board (GASB). For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by Anderson County. For this purpose, Anderson County recognizes benefit payments when due and payable in accordance with benefit terms. Anderson County's OPEB plan is not administered through a trust.

Discretely Presented Anderson County School Department

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Anderson County School Department

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

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

Primary Government

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

Discretely Presented Anderson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

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

On June 30, 2025, Anderson County and the Anderson County School Department reported the following encumbrances:

Fund		Amount
Primary Government:		
Major Funds:		
General	$	176,224
Special Purpose		1,731,226
Highway/Public Works		53,847
Nonmajor governmental funds		1,506,239
School Department:		
Major Funds:		
General Purpose School		736,937
Central Cafeteria		173,497
Nonmajor governmental funds		26,648,598

B. Budgetary Basis Fund Deficits

Encumbrances of $1,731,226 and $1,506,239 are reflected in the primary government's Special Purpose and General Capital Projects Funds, respectively. These encumbrances were recorded in order to reflect outstanding obligations which will be funded primarily by the State and Local Fiscal Recovery Funds Grant (ALN 21.027) in subsequent fiscal years. Recording the encumbrances resulted in budgetary basis fund deficits of $1,525,317, and $773,931, respectively. The deficits will be liquidated upon the recognition of revenues from the federal grant after year-end.

Encumbrances of $26,617,592 are reflected in the discretely presented Anderson County School Department's Education Capital Projects Fund. These encumbrances were recorded in order to reflect outstanding obligations which will be funded by bond proceeds and local revenues in subsequent fiscal years. Recording the encumbrances resulted in a budgetary basis fund deficit of $25,456,094. The deficit will be liquidated upon the recognition of revenues from bond proceeds and contributions from the General Purpose School Fund.

C. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the county commission in the Regular Capital Outlay major appropriations category (the legal level of control) of the Education Capital Projects Fund by $6,302,607. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations include the recognition of encumbrances totaling $26,520,994 that will be funded by bond proceeds and contributions from the General Purpose School Fund.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

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

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

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

administration. There are currently only two eligible programs that have been approved by the state treasurer: the Certificate of Deposit Account Registry Service (CDARS) and the Insured Cash Sweep (ICS), which operate through IntraFi Network, LLC.

Investments

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

Investment Balances. As of June 30, 2025, Anderson County had the following investments carried at amortized cost using a Stable Net Asset Value. Pooled investments are held in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Anderson County and the discretely presented Anderson County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity	Maturities		Amortized Cost
State Treasurer's Investment Pool	1 to 45 days	N/A	$	29,400,988

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Anderson County has no investment policy that would further limit its investment choices. As of June 30, 2025, Anderson County's investment in the State Treasurer's Investment Pool was unrated.

Further information concerning the legal provisions, investment policies, investment types, and credit risks for the State Treasurer's Investment Pool can be obtained by reviewing the State of Tennessee Annual Comprehensive Financial Report.

TCRS Stabilization Trust

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

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

On June 30, 2025, the Anderson County School Department had the following investments held by the trust on its behalf. These funds are recognized as restricted assets in the General Purpose School Fund of the school department.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	$ 417,894
Developed Market International Equity	N/A	N/A	172,922
Emerging Market International Equity	N/A	N/A	28,820
U.S. Fixed Income	N/A	N/A	317,023
Real Estate	N/A	N/A	144,101
Short-term Securities	N/A	N/A	57,641
NAV - Private Equity and Strategic Lending	N/A	N/A	302,613
Total			$ 1,441,014

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 on the Tennessee Department of Treasury website.

B. Lease Receivable

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

present value of the lease payments. During the fiscal year ended June 30, 2025, the county recognized lease revenue of $43,127 and interest revenue of $9,673 related to this agreement.

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

Year Ending June 30	District Attorney Office		
	Principal	Interest	Total
2026	$ 44,661	$ 8,139	$ 52,800
2027	46,249	6,551	52,800
2028	47,894	4,906	52,800
2029	49,598	3,202	52,800
2030	51,362	1,438	52,800
2031	13,123	77	13,200
Total	$ 252,887	$ 24,313	$ 277,200

The entire amount of the balance for the lease receivable on June 30, 2025, is offset by deferred inflows of resources in the General Fund and in the governmental activities in the Statement of Net Position.

C. *Capital Assets*

Capital assets activity for the year ended June 30, 2025, was as follows:

Primary Government

Governmental Activities

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	$ 2,440,802	$ 0	$ 0	$ 2,440,802
Construction in Progress	1,318,204	610,356	(1,130,432)	798,128
Total Capital Assets Not Depreciated	$ 3,759,006	$ 610,356	$ (1,130,432)	$ 3,238,930
Capital Assets Depreciated:				
Buildings and Improvements	$ 45,738,514	$ 107,857	$ 0	$ 45,846,371
Infrastructure	48,142,745	18,216	0	48,160,961
Other Capital Assets	21,787,005	3,089,591	(1,562,677)	23,313,919
Total Capital Assets Depreciated	$ 115,668,264	$ 3,215,664	$ (1,562,677)	$ 117,321,251
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 16,994,998	$ 1,474,426	$ 0	$ 18,469,424
Infrastructure	43,531,686	195,057	0	43,726,743
Other Capital Assets	13,547,953	1,453,398	(831,960)	14,169,391
Total Accumulated Depreciation	$ 74,074,637	$ 3,122,881	$ (831,960)	$ 76,365,558
Total Capital Assets Depreciated, Net	$ 41,593,627	$ 92,783	$ (730,717)	$ 40,955,693
Intangible Right-to-Use Assets:				
Lease Vehicles	$ 186,066	$ 0	$ 0	$ 186,066
Less: Accumulated				0
Amortization:	11,502	37,213	0	48,715
Net Intangible Right-to-Use Assets	$ 174,564	$ (37,213)	$ 0	$ 137,351
Governmental Activities Capital Assets, Net	$ 45,527,197	$ 665,926	$ (1,861,149)	$ 44,331,974

Decreases in construction in progress include $12,015 for the disposal of terminated projects.

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

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

Governmental Activities:

General Government	$ 674,292
Finance	70,432
Administration of Justice	78,377
Public Safety	1,339,345
Public Health and Welfare	341,921
Social, Cultural, and Recreational	157,337
Highway/Public Works	498,390
Total Depreciation and Amortization Expense - Governmental Activities	$ 3,160,094

Capital Assets (both tangible and intangible)	$ 44,331,974
Add:	
Unamortized balance of deferred charge on refunding	259,685
Less:	
Outstanding principal of capital debt and other capital borrowings	(5,956,411)
Outstanding principal balance of debt and other borrowing used to refund capital-related debt	(11,055,000)
Unamortized balance of original issue premiums on outstanding capital-related debt	(1,433,701)
Unamortized balance of deferred credit on refunding	(67,178)
Capital related contracts payable	(74,592)
Net Investment in Capital Assets	$ 26,004,777

As stated in note I.D.9., as of June 30, 2025, Anderson County had $21,260,000 in outstanding principal of debt obligations which were issued for capital purposes of the discretely presented Anderson County School Department. Those liabilities are not considered capital-related liabilities of the primary government. Therefore, the outstanding principal of those liabilities, along with the associated unamortized original discount premium ($1,442,342) and unamortized balance of deferred credit on refunding ($71,352), are not included in the above calculation of net invested in capital assets for the primary government.

Discretely Presented Anderson County School Department

Governmental Activities:

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	$ 4,429,836	$ 266,870	$ 0	$ 4,696,706
Construction in Progress	831,860	5,913,515	(386,459)	6,358,916
Total Capital Assets Not Depreciated	$ 5,261,696	$ 6,180,385	$ (386,459)	$ 11,055,622
Capital Assets Depreciated:				
Buildings and Improvements	$ 116,333,132	$ 386,459	$ 0	$ 116,719,591
Other Capital Assets	10,987,758	609,405	(63,250)	11,533,913
Total Capital Assets Depreciated	$ 127,320,890	$ 995,864	$ (63,250)	$ 128,253,504
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 59,954,294	$ 3,241,900	$ 0	$ 63,196,194
Other Capital Assets	7,848,747	645,700	(25,273)	8,469,174
Total Accumulated Depreciation	$ 67,803,041	$ 3,887,600	$ (25,273)	$ 71,665,368
Total Capital Assets Depreciated, Net	$ 59,517,849	$ (2,891,736)	$ (37,977)	$ 56,588,136
Governmental Activities Capital Assets, Net	$ 64,779,545	$ 3,288,649	$ (424,436)	$ 67,643,758

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

Governmental Activities:

Instruction	$ 1,908,371
Support Services	1,697,912
Operation of Non-instructional Services	281,317
Total Depreciation Expense - Governmental Activities	$ 3,887,600

Net Investment in Capital Assets

Capital Assets	$	67,643,758
Less:		
Capital related contracts payable		(874,034)
Capital related retainage payable		(62,776)
Net Investment in Capital Assets	$	66,706,948

D. Construction Commitments

On June 30, 2025, the primary government had an uncompleted contract of $1,279,179 in the General Capital Projects Fund related to an agreement with the Anderson County Water Authority (ACWA). Anderson County is a recipient of the Tennessee Department of Environment and Conservation's (TDEC) American Rescue Plan (ARP) Fiscal Recovery Funds for the provision of drinking water and wastewater infrastructure projects. The TDEC ARP funds have been designated for ACWA for specific water and wastewater projects as approved by TDEC. Anderson County has agreed to pass the TDEC-ARP funds through to ACWA for the construction of projects specified in the county's TDEC-ARP contract. Funding for these future expenditures will be received from the TDEC-ARP grant as the related project expenditures are incurred.

On June 30, 2025, the discretely presented school department had an uncompleted construction contract of $26,429,932 in the Education Capital Projects Fund for construction of a new elementary school. Funding for these future expenditures will be received from debt proceeds and from contributions from the General Purpose School Fund.

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2025, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 793,957
Highway/Public Works	General	3,265
"	Nonmajor governmental	150,486
Internal Service - Employee Health	General	134,109
"	Highway/Public Works	9,000
"	Nonmajor governmental	6,350
Nonmajor governmental	"	132,865

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

Due to/from Primary Government and Component Unit

Receivable Fund	Payable Fund	Amount
Primary Government:	School Department:	
General	General Purpose School	$ 1,842
"	Nonmajor governmental	4,712
Highway/Public Works	General Purpose School	5,710
"	Nonmajor governmental	527
Component Unit:		
School Department:	Primary Government:	
General Purpose School	Nonmajor governmental	466,723

Interfund Transfers

Interfund transfers for the year ended June 30, 2025, consisted of the following amounts:

Primary Government

	Transfers In	
Transfers Out	Internal Service Fund	Nonmajor governmental funds
General Fund	$ 134,109	$ 0
Special Purpose Fund	0	195,236
Highway/Public Works Fund	9,000	0
Nonmajor governmental funds	6,350	0
Total	$ 149,459	$ 195,236

Transfers to the internal service fund were to contribute additional funding for the employee health insurance program. Transfers from the Special Purpose Fund to nonmajor governmental funds were for matching funds for a TDEC ARPA project.

Discretely Presented Anderson County School Department

	Transfers In		
Transfers Out	General Purpose School Fund	Central Cafeteria Fund	Nonmajor governmental funds
General Purpose School Fund	$ 0	$ 0	$ 300,000
Nonmajor governmental funds	217,244	62,843	0
Total	$ 217,244	$ 62,843	$ 300,000

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

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in

the General and General Purpose School funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

F. Lease Obligations

On February 22, 2024, Anderson County entered into four 60-month agreements as lessee for the use of four vehicles for the ambulance service. The leases have an annual interest rate of 5.39 percent. As of June 30, 2025, the present value of the lease liability for these vehicles was $141,411. The lease vehicles and accumulated amortization of the right-to-use assets are outlined in Note IV.C.

The future lease payments on these vehicle leases include:

Year Ending June 30	Vehicle Leases		
	Principal	Interest	Total
2026	$ 35,183	$ 6,762	$ 41,945
2027	37,127	4,818	41,945
2028	39,178	2,767	41,945
2029	29,923	658	30,581
Total	$ 141,411	$ 15,005	$ 156,416

Changes in Lease Obligations

Lease obligation activity for the year ended June 30, 2025, was as follows:

Governmental Activities:

	Leases
Balance, July 1, 2024	$ 174,753
Reductions	(33,342)
Balance, June 30, 2025	$ 141,411
Balance Due Within One Year	$ 35,183

Analysis of Noncurrent Liabilities for Leases Presented on Exhibit A:

Total Noncurrent Liabilities - Leases, June 30, 2025	$ 141,411
Less: Balance Due Within One Year - Leases	(35,183)
Noncurrent Liabilities - Due in More Than One Year - Leases - Exhibit A	$ 106,228

G. Long-term Debt

Primary Government

General Obligation Bonds and Other Loans

General Obligation Bonds - Anderson County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the

full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 20 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2025, will be retired from the debt service funds.

Direct Borrowing and Direct Placements - Anderson County issues other loans to provide funds for the acquisition and construction of major capital facilities and other capital outlay purchases, such as equipment, for the primary government and the discretely presented school department. Other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Other loans outstanding were issued for original terms of up to 17 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All other loans included in long-term debt as of June 30, 2025, will be retired from the debt service funds.

General obligation bonds and other loans outstanding as of June 30, 2025, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-25
General Obligation Bonds	2 to 5 %	5-1-40	$ 7,180,000	$ 5,815,000
General Obligation Bonds - Refunding	2 to 5	5-1-35	14,700,000	11,055,000
Rural School Bonds	2 to 5	5-1-39	10,900,000	8,530,000
Rural School Bonds - Refunding	3 to 5	5-1-31	13,560,000	7,560,000
Direct Borrowing and Direct Placement:				
Other Loans - Fixed Rate	2.75	5-1-31	9,685,215	5,170,000

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2025, including interest payments, are presented in the following tables.

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	$ 3,385,000	$ 1,200,113	$ 4,585,113
2027	2,795,000	1,032,763	3,827,763
2028	2,935,000	902,163	3,837,163
2029	2,900,000	764,513	3,664,513
2030	3,310,000	628,913	3,938,913
2031-2035	12,640,000	1,716,326	14,356,326
2036-2040	4,995,000	394,336	5,389,336
Total	$ 32,960,000	$ 6,639,127	$ 39,599,127

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2026	$ 625,000	$ 142,175	$ 767,175
2027	875,000	124,988	999,988
2028	875,000	100,925	975,925
2029	925,000	76,863	1,001,863
2030	925,000	51,425	976,425
2031	945,000	25,988	970,988
Total	$ 5,170,000	$ 522,364	$ 5,692,364

There is $2,320,152 available in the debt service funds to service long-term debt. Bonded debt per capita totaled $219, based on the 2020 federal census for residents living inside the Oak Ridge School District, $409 for residents living inside the Clinton School District, and $579 for residents living outside of these school districts. Total debt and lease obligations per capita, including bonds, other loans, and unamortized debt premiums, totaled $239 for residents living inside the Oak Ridge School District, $509 for residents living inside the Clinton School District, and $748 for residents living outside of these school districts, based on the 2020 federal census.

Based on budgetary appropriations, the school department remitted $1,500,000 from its General Purpose School Fund to the primary government's Rural Debt Service Fund to be applied to the retirement of debt issued for the benefit of the school department.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2025, was as follows:

Governmental Activities:	Bonds	Other Loans - Direct Placement
Balance, July 1, 2024	$ 36,345,000	$ 5,595,000
Reductions	(3,385,000)	(425,000)
Balance, June 30, 2025	$ 32,960,000	$ 5,170,000
Balance Due Within One Year	$ 3,385,000	$ 625,000

On June 17, 2024, the Anderson County Commission approved a resolution authorizing the issuance of general obligation bonds not to exceed $5,900,000 for the purpose of constructing an animal shelter. A separate resolution was approved on April 21, 2025, authorizing the issuance of bond anticipation notes not to exceed $5,900,000. The bonds and notes have not been issued as of the date of this report. The bond anticipation notes will be issued prior to building the animal shelter. Once the project is completed, the county will issue the bonds through the United States Department of Agriculture and use the proceeds to retire the bond anticipation note.

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2025	$ 38,130,000
Less: Balance Due Within One Year - Debt	(4,010,000)
Add: Unamortized Premium on Debt	2,876,043
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 36,996,043

H. Long-term Obligations

Primary Government

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2025, was as follows:

Governmental Activities:	Compensated Absences*	Other Postemployment Benefits	Claims and Judgments
Balance, July 1, 2024	$ 1,011,073	$ 423,635	$ 1,600,000
Additions	21,362	38,529	0
Reductions	0	(63,400)	(1,600,000)
Balance, June 30, 2025	$ 1,032,435	$ 398,764	$ 0
Balance Due Within One Year	$ 986,909	$ 0	$ 0

*Restated beginning balance - see Note I.D.11. The change in compensated absences is presented as a net change.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2025	$ 1,431,199
Less: Balance Due Within One Year - Other	(986,909)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 444,290

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

Discretely Presented Anderson County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Anderson County School Department for the year ended June 30, 2025, was as follows:

Governmental Activities:	Compensated Absences*	Other Postemployment Benefits
Balance, July 1, 2024	$ 1,152,850	$ 7,587,856
Additions	276,209	818,892
Reductions	0	(491,118)
Balance, June 30, 2025	$ 1,429,059	$ 7,915,630
Balance Due Within One Year	$ 1,294,491	$ 292,306

*Restated beginning balance - see Note I.D.11. The change in compensated absences is presented as a net change.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2024	$ 9,344,689
Less: Balance Due Within One Year - Other	(1,586,797)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 7,757,892

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

I. On-Behalf Payments

Discretely Presented Anderson County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Anderson County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2025, were $121,200. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

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

All full-time employees of the primary government are eligible to participate along with eligible pre-65 retirees as discussed in Note V.G., Other Postemployment Benefits. A premium charge is allocated to each fund that accounts for full-time employees or that pays premiums for retirees. This charge is based on actuarial estimates for the amounts needed to pay prior- and current-year claims and to establish a reserve for catastrophic losses. That reserve was $955,443 on June 30, 2025. Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be

reasonably estimated. The Employee Health Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. In the prior year, receivables for stop loss and pharmacy rebates exceeded the related estimated claims liability by $131,030, therefore, a receivable for the net stop loss and pharmacy rebates was recorded in the financial statements of the Employee Health Insurance Fund. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

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

Employee Health Insurance Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance Fiscal Year-end
2023-24	$ 350,280	$ 3,982,447	$ 4,332,727	$ 0
2024-25	0	4,674,037	4,629,599	44,438

Current-year claims and estimates are presented net of credits for contracted prescription drug rebates ($668,197) and receipts for stop loss recoveries ($251,316) for the 2024-25 year.

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

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

B. Accounting Changes

GASB Statement No. 101, *Compensated Absences,* became effective for the fiscal year ending June 30, 2025. This statement updates the recognition and measurement guidance for compensated absences under a unified model and amends certain previously required disclosures.

GASB Statement No. 102, *Certain Risk Disclosures,* became effective for the fiscal year ending June 30, 2025. This statement provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

C. *Contingent Liabilities*

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

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

D. *Joint Ventures*

The Seventh Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Seventh Judicial District, Anderson County, and various cities within Anderson County. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general, the sheriff, and police chiefs of participating law enforcement agencies. Anderson County did not contribute to the operation of the DTF for the year ended June 30, 2025.

The Anderson County Economic Development Association (ACEDA) is a joint venture formed by an interlocal agreement between Anderson County and the cities and towns within Anderson County. The East Tennessee Economic Development association and the Clinton Utilities Board are also members of the association. Membership on the Board of Directors is allocated based on the entities' relative level of funding for the prior fiscal year budget pro-rated among a total of 25 members, with no participating organization having more than one-third of the 25 members. In addition, the county mayor and the mayor or city manager of each municipality in Anderson County are members of the Board of Directors. Each participating organization appoints its own members on the Board of Directors. Anderson County has control over budgeting and financing the joint venture only to the extent of its representation by its board members. Anderson County contributed $124,500 to the operations of ACEDA during the fiscal year ended June 30, 2025.

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

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

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

E. *Jointly Governed Organization*

The Northeast Tennessee Railroad Authority is jointly operated by Anderson County in conjunction with Campbell and Scott counties. The authority's board consists of the county mayor of each county and one member selected by the governing body of each county; however, the counties do not have any ongoing financial interest or responsibility for the entity. Anderson County did not contribute to the operations of the Northeast Tennessee Railroad Authority during the year ended June 30, 2025.

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Anderson County and non-certified employees of the discretely presented Anderson County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 61.23 percent, the non-certified employees of the discretely presented school department comprise 38.77 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 on the Tennessee Department of Treasury website.

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, 2024, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	552
Inactive Employees Entitled to But Not Yet Receiving Benefits	1,411
Active Employees	881
Total	2,844

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Anderson County elected to make employer contributions at a rate higher

than the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2025, the employer contribution for Anderson County was $2,224,017 based on a rate of six percent of covered payroll. The rate set by the Board of Trustees was 5.94 percent. By law, employer contributions are required to be paid. The TCRS may intercept Anderson County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Anderson County's net pension liability (asset) was measured as of June 30, 2024, 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, 2024, 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, 2024, 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 Anderson County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

Primary Government

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2023	$ 66,862,202	$ 67,164,448	$ (302,246)
Changes for the Year:			
Service Cost	$ 2,029,236	$ 0	$ 2,029,236
Interest	4,638,970	0	4,638,970
Differences Between Expected and Actual Experience	1,435,641	0	1,435,641
Change in Proportion	1,438,976	1,445,483	(6,507)
Contributions-Employer	0	1,319,192	(1,319,192)
Contributions-Employees	0	1,101,475	(1,101,475)
Net Investment Income	0	6,656,310	(6,656,310)
Benefit Payments, Including Refunds of Employee Contributions	(3,209,875)	(3,209,875)	0
Administrative Expense	0	(63,755)	63,755
Net Changes	$ 6,332,948	$ 7,248,830	$ (915,882)
Balance, June 30, 2024	$ 73,195,150	$ 74,413,278	$ (1,218,128)

Discretely Presented Anderson County School Department

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2023	$ 44,686,350	$ 44,888,352	$ (202,002)
Changes for the Year:			
Service Cost	$ 1,284,884	$ 0	$ 1,284,884
Interest	2,937,332	0	2,937,332
Differences Between Expected and Actual Experience	909,028	0	909,028
Change in Proportion	(1,438,976)	(1,445,483)	6,507
Contributions-Employer	0	835,295	(835,295)
Contributions-Employees	0	697,439	(697,439)
Net Investment Income	0	4,214,685	(4,214,685)
Benefit Payments, Including Refunds of Employee Contributions	(2,032,449)	(2,032,449)	0
Administrative Expense	0	(40,368)	40,368
Net Changes	$ 1,659,819	$ 2,229,119	$ (569,300)
Balance, June 30, 2024	$ 46,346,169	$ 47,117,471	$ (771,302)

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

Anderson County	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Primary Government	$ 9,165,115	$ (1,218,128)	$ (9,646,602)
School Department	5,803,225	(771,302)	(6,108,097)
Total Net Pension Liability (Asset)	$ 14,968,340	$ (1,989,430)	$ (15,754,699)

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, 2025, Anderson County recognized pension expense (negative pension expense) of $3,072,821.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, Anderson County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Primary Government

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 2,067,360	$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	792,727
Changes in Assumptions	975,449	0
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	1,435,852	N/A
Total	$ 4,478,661	$ 792,727

Discretely Presented Anderson County School Department

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 1,309,024	$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	501,944
Changes in Assumptions	617,641	0
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	788,165	N/A
Total	$ 2,714,830	$ 501,944

(1) The amounts shown above for "Contributions Subsequent to the Measurement Date of June 30, 2024," will be recognized as a reduction (increase) to net pension liability (asset) in the subsequent fiscal period.

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

Year Ending June 30	Primary Government	School Department	Total
2026	$ 641,586	$ 406,243	$ 1,047,829
2027	1,679,884	1,063,680	2,743,564
2028	52,267	33,095	85,362
2029	(123,657)	(78,298)	(201,955)
2030	0	0	0
Thereafter	0	0	0

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

Payable to the Pension Plan

On June 30, 2025, Anderson County reported a payable of $398,238 for the outstanding amount of contributions due to the pension plan at year end.

Discretely Presented Anderson County School Department - Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Anderson County and non-certified employees of the discretely presented Anderson County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 61.23 percent and the non-certified employees of the discretely presented school department comprise 38.77 percent of the plan based on contribution data.

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

General Information About the Pension Plan

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

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, 2025, to the Teacher Retirement Plan were $493,920, which is three percent of covered payroll. In addition, employer contributions of $151,881 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, 2025, the school department reported a liability (asset) of ($468,522) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2024, 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, 2024, the school department's proportion was 0.657476 percent. The proportion as of June 30, 2023, was 0.685930 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2024, the school department recognized pension expense of $385,241.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, 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	$ 38,702	$ 143,943
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	79,032
Changes in Assumptions	186,182	0
Changes in Proportion of Net Pension Liability (Asset)	15,977	58,240
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	493,920	N/A
Total	$ 734,781	$ 281,215

The school department's employer contributions of $493,920, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension liability (asset) in the year ending June 30, 2026. 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
2026	$ (52,025)
2027	57,320
2028	(35,385)
2029	(34,952)
2030	3,889
Thereafter	20,799

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, 2024, 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, 2024, 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)	$ 1,235,644	$ (468,522)	$ (1,736,778)

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, 2025, the Anderson County School Department reported a payable of $122,236 for the outstanding amount of contributions due to the pension plan at year end.

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

General Information About the Pension Plan

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

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one

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

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Anderson County School Department for the year ended June 30, 2025, to the Teacher Legacy Pension Plan were $1,408,616, which is 6.36 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, 2025, the school department reported a liability (asset) of ($11,995,937) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2024, 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, 2024, the school department's proportion was 0.696280 percent. The proportion measured on June 30, 2023, was 0.697508 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2025, the school department recognized pension expense (negative pension expense) of $2,633,125.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, 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	$ 3,198,998	$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	2,336,321
Changes in Proportion of Net Pension Liability (Asset)	53,052	45,619
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	1,408,616	N/A
Total	$ 4,660,666	$ 2,381,940

The school department's employer contributions of $1,408,616 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension asset in the year ending June 30, 2026. 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
2026	$ (1,319,673)
2027	4,638,800
2028	(1,218,930)
2029	(1,230,087)
2030	0
Thereafter	0

Actuarial Assumptions. The total pension liability in the June 30, 2024, 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, 2024, 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)	$ 15,238,997	$ (11,995,937)	$ (34,583,599)

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, 2025, the Anderson County School Department reported a payable of $348,606 for the outstanding amount of contributions due to the pension plan at year end.

2. Deferred Compensation

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed in the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed $851,683 and teachers contributed $526,685 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

Primary Government

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

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

Employees Covered by Benefit Terms. At the measurement date of June 30, 2025, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefits	2
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	472
Total	474

Total OPEB Liability

The plan's total OPEB liability of $398,764 was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

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

Actuarial Cost Method	Entry Age Normal
Inflation	2.5%
Salary Scale	2.5%
Discount Rate	4.81%
Retirees share of Benefit-related Cost	See discussion under Benefits Provided

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

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2025.

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

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

Changes in Assumptions. The discount rate changed from 4.29 percent as of the beginning of the measurement period to 4.81 percent as of the measurement date.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance July 1, 2024	$ 423,635
Changes for the Year:	
Service Cost	$ 19,599
Interest	18,930
Difference between Expected and Actual Experience	(42,473)
Changes in Assumptions	(16,968)
Benefit Payments	(3,959)
Net Changes	$ (24,871)
Balance June 30, 2025	$ 398,764

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, the primary government recognized OPEB expense of $17,879. On June 30, 2025, the primary government 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	$ 14,615	$ 132,243
Changes of Assumption	34,104	73,103
Total	$ 48,719	$ 205,346

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

Year Ending June 30	Primary Government
2026	$ (20,650)
2027	(20,650)
2028	(20,650)
2029	(20,966)
2030	(23,165)
Thereafter	(50,546)

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

Discount Rate	1% Decrease 3.81%	Current Discount Rate 4.81%	1% Increase 5.81%
Total OPEB Liability	$ 439,783	$ 398,764	$ 362,079

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

Discretely Presented Anderson County School Department

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

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

The school department's total OPEB liability was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2024, 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	3.93%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 10.68% for pre-65 retirees in the 2024 calendar year, and decreasing annually over a 13-year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 3.93 percent, based on the daily rate of the Bond Buyer's 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2024, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2024, 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 3.65 percent as of the beginning of the measurement period to 3.93 percent as of the measurement date of June 30, 2024. This change in assumption decreased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The trend rate applicable to the 2024 plan year was revised from 10.31 percent to 10.68 percent.

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

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

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

Employees Covered by Benefit Terms. At the measurement date of June 30, 2024, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefits	31
Inactive Employees Entitled To But Not Yet Receiving Benefits	1
Active Employees Eligible for Benefits	487
Total	519

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid $262,306 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Anderson County School Department 67.3666%	State of TN 32.6334%	Total OPEB Liability
Balance July 1, 2023	$ 7,587,856	$ 3,627,541	$ 11,215,397
Changes for the Year:			
Service Cost	$ 383,668	$ 185,855	$ 569,523
Interest	285,060	138,088	423,148
Difference between Expected and Actual Experience	(197,921)	(95,876)	(293,797)
Change in Proportion	(32,425)	32,425	0
Changes in Assumption	150,164	72,742	222,906
Benefit Payments	(260,773)	(126,322)	(387,095)
Net Changes	$ 327,774	$ 206,911	$ 534,685
Balance June 30, 2024	$ 7,915,630	$ 3,834,452	$ 11,750,082

The Anderson County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Anderson County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized $344,823 in revenue for subsidies provided by non-employer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Anderson County School Department's proportionate share of the collective OPEB liability was 67.3666 percent and the State of Tennessee's share was 32.6334 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, the school department recognized OPEB expense of $1,054,437, which includes expenses funded by subsidies provided by the state. On June 30, 2025, 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 Actual and Expected Experience	$ 211,373	$ 788,194
Changes in Proportion	161,668	166,471
Changes of Assumptions	1,525,235	642,448
Benefits Paid After the Measurement Date of June 30, 2024	292,306	0
Total	$ 2,190,582	$ 1,597,113

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

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

Year Ending June 30	School Department
2026	$ 40,886
2027	40,886
2028	49,161
2029	71,850
2030	84,767
Thereafter	13,613

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 2.93%	Current Discount Rate 3.93%	1% Increase 4.93%
Proportionate Share of the Collective Total OPEB Liability	$ 8,537,948	$ 7,915,630	$ 7,325,769

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 9.68 to 3.5%	Current Trend Rates 10.68 to 4.5%	1% Increase 11.68 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 7,055,219	$ 7,915,630	$ 8,916,904

H. Termination Benefits

The Anderson County School Department adopted a policy to pay employees for each sick day that they have accumulated at the time of their retirement. The benefit ranges from $40 to $85 based on years of service and date of notice of intent to retire. Since these payments were made at the time of retirement, there were no outstanding liabilities for termination benefits on June 30, 2025. Payments totaling $104,635 were paid to individuals who retired during the year ended June 30, 2025.

The Anderson County School Department also has a retirement incentive bonus payment plan in accordance with contract provisions. This plan is available to all certified teachers who retire from the school department with at least ten years of service in Anderson County and are between the ages of 55 and 60. Under the terms of the plan, employees with 30 or more years of service shall receive $100 for each school year of service with the school department. Employees with 20 to 29 years of service shall receive $50 for each school year of service in the school department. Since these payments were made at the time of retirement, there were no outstanding liabilities for incentive benefits on June 30, 2025. Payments totaling $32,850 were paid to individuals who retired during the year ended June 30, 2025.

I. Office of Central Accounting, Budgeting, and Purchasing

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

J. Purchasing Laws

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

K. Subsequent Events

On August 15, 2025, Anderson County issued $10,000,000 in Rural Elementary General Obligation Bonds for construction of a new elementary school. The county commission authorized the issuance of up to $20,000,000 in Rural Elementary General Obligation Bonds on October 21, 2024. The remaining $10,000,000 of approved bonds are anticipated to be issued at a later date.

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

A. Description of Organization

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

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

B. Summary of Significant Accounting Policies

1. Basis of Accounting

The district's financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statements of net position. The statement of revenues, expenses, and changes in net position present increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

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

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

Investment in capital assets: This category includes capital assets, net of accumulated depreciation. Investment in capital assets on June 30, 2025, has been calculated as follows:

Capital Assets	$	938,054
Less: Accumulated Depreciation		(377,503)
Capital Assets, Net	$	560,552

Restricted: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the district pursuant to those stipulations or that expire by the passage of time. The district had restricted net position for pension of $66,965 as of June 30, 2025.

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

2. Operating Revenue

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

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

3. Accounts Receivable

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. On June 30, 2025, no allowance for uncollectible accounts was considered necessary.

4. Capital Assets

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

5. Operating Budget

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

6. Compensated Absences

The district's full-time employees are granted vacation leave in varying amounts. In the event of termination, the employee is paid for any unused vacation leave**.** On June 30, 2025, the district had $13,394 in accrued vacation which is included in accrued payroll on the statement of net position.

7. Use of Restricted/Unrestricted Net Position

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

8. Pension

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

C. Cash

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

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

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

All of the district's cash and cash equivalent balances on June 30, 2025, were either insured through the Federal Deposit Insurance Corporation or through the State of Tennessee Bank Collateral Pool.

D. Risk Management

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

E. Capital Assets

Capital assets activity for the year ended June 30, 2025, was as follows:

	Balance 7-1-24	Additions	Retirements	Balance 6-30-25
Capital Assets Depreciated:				
Communications Equipment	$ 853,633	$ 61,858	$ (184,092)	$ 731,399
Furniture and Fixtures	38,547	1,798	0	40,345
Vehicle	62,600	0	0	62,600
Leasehold Improvements	93,582	0	(43,540)	50,042
Other Capital Assets	53,668	0	0	53,668
	$ 1,102,030	$ 63,656	$ (227,632)	$ 938,054
Accumulated Depreciation	(504,749)	(89,494)	216,741	(377,502)
Capital Assets Depreciated, Net	$ 597,281	$ (25,838)	$ (10,891)	$ 560,552

F. Pension Plan

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

Benefits Provided. Tennessee Code Annotated, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by the 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 at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

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

one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered by Benefit Terms. At the measurement date of June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	1
Active employees	2
	3

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. The district makes employer contributions at the rate set by the TCRS Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2025, the actuarially determined contribution (ADC) for the district was $5,727 based on a rate of 3.53 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the district's base amount distributions if required contributions are not remitted. The employer's ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

The district's net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of June 30, 2024, 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, 2024, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage 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 three factors described above.

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

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Changes for the year ended June 30, 2024:			
Service Cost	$ 15,814	$ 0	$ 15,814
Interest	19,189	0	19,189
Differences between expected and actual experience	(27,440)	0	(27,440)
Contributions-Employer	0	1,900	(1,900)
Contributions-Employees	0	6,986	(6,986)
Net Investment Income	0	30,118	(30,118)
Administrative Expense	0	(146)	146
Net Changes for the year ended June 30, 2024	$ 7,563	$ 38,858	$ (31,295)
Balance July 1, 2023	268,472	304,142	(35,670)
Balance, June 30, 2024	$ 276,035	$ 343,000	$ (66,965)

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

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ (17,156)	$ (66,965)	$ (108,010)

Pension Expense. For the year ended June 30, 2025, the district recognized pension expense of $14,857.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, the district 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	$ 96,177	$ 24,945
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	3,540
Changes in Assumptions	10,795	0
Contributions Subsequent to the Measurement Date of June 30, 2024	5,727	N/A
Total	$ 112,699	$ 28,485

The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2024," will be recognized as a reduction (increase) to net pension liability (asset) in the following fiscal period.

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

Year Ending June 30	Amount
2026	$ 6,644
2027	14,165
2028	8,481
2029	8,466
2030	10,325
Thereafter	30,405

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

G. Leases

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

Required Supplementary Information Section

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service Cost	$ 1,881,362	$ 1,942,096	$ 2,160,412	$ 2,198,130	$ 2,317,628	$ 2,378,528	$ 2,360,321	$ 2,898,411	$ 3,082,911	$ 3,314,120
Interest	4,800,731	4,931,912	5,228,786	5,416,952	5,630,647	5,983,010	6,255,584	6,680,335	7,114,512	7,576,302
Differences Between Actual and Expected Experience	(1,866,757)	177,297	(818,071)	(1,142,753)	844,456	(266,080)	283,037	1,499,746	1,406,901	0
Changes in Assumptions	0	0	1,785,979	0	0	0	7,965,442	0	0	2,344,669
Benefit Payments, Including Refunds of Employee Contributions	(3,006,821)	(3,247,155)	(3,375,434)	(3,415,355)	(3,873,259)	(4,113,646)	(4,521,581)	(4,915,363)	(4,746,092)	(5,242,324)
Net Change in Total Pension Liability	$ 1,808,515	$ 3,804,150	$ 4,981,672	$ 3,056,974	$ 4,919,472	$ 3,981,812	$ 12,342,803	$ 6,163,129	$ 6,858,232	$ 7,992,767
Total Pension Liability, Beginning	63,631,793	65,440,308	69,244,458	74,226,130	77,283,104	82,202,576	86,184,388	98,527,191	104,690,320	111,548,552
Total Pension Liability, Ending (a)	$ 65,440,308	$ 69,244,458	$ 74,226,130	$ 77,283,104	$ 82,202,576	$ 86,184,388	$ 98,527,191	$ 104,690,320	$ 111,548,552	$ 119,541,319
Plan Fiduciary Net Position										
Contributions - Employer	$ 1,611,660	$ 1,718,873	$ 1,748,927	$ 1,800,808	$ 1,879,949	$ 1,944,879	$ 1,467,022	$ 1,215,487	$ 1,993,640	$ 2,154,487
Contributions - Employee	1,121,723	1,171,606	1,199,857	1,238,883	1,294,738	1,332,688	1,464,405	1,524,423	1,697,239	1,798,914
Net Investment Income	2,027,661	1,790,540	7,801,377	6,322,893	6,097,383	4,322,657	23,265,812	(4,265,365)	7,093,575	10,870,995
Benefit Payments, Including Refunds of Employee Contributions	(3,006,821)	(3,247,155)	(3,375,434)	(3,415,355)	(3,873,259)	(4,113,646)	(4,521,581)	(4,915,363)	(4,746,092)	(5,242,324)
Administrative Expense	(36,172)	(55,760)	(62,693)	(72,486)	(70,315)	(69,078)	(70,678)	(82,666)	(85,916)	(104,123)
Other	0	6,006	0	0	0	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	$ 1,718,051	$ 1,384,110	$ 7,312,034	$ 5,874,743	$ 5,328,496	$ 3,417,500	$ 21,604,980	$ (6,523,484)	$ 5,952,446	$ 9,477,949
Plan Fiduciary Net Position, Beginning	65,983,924	67,701,975	69,086,085	76,398,119	82,272,862	87,601,358	91,018,858	112,623,838	106,100,354	112,052,800
Plan Fiduciary Net Position, Ending (b)	$ 67,701,975	$ 69,086,085	$ 76,398,119	$ 82,272,862	$ 87,601,358	$ 91,018,858	$ 112,623,838	$ 106,100,354	$ 112,052,800	$ 121,530,749
Net Pension Liability (Asset), Ending (a - b)	$ (2,261,667)	$ 158,373	$ (2,171,989)	$ (4,989,758)	$ (5,398,782)	$ (4,834,470)	$ (14,096,647)	$ (1,410,034)	$ (504,248)	$ (1,989,430)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	103.46%	99.77%	102.93%	106.46%	106.57%	105.61%	114.31%	101.35%	100.45%	101.66%
Covered Payroll	$ 23,222,323	$ 23,228,009	$ 23,634,144	$ 24,567,608	$ 25,894,943	$ 26,605,997	$ 28,212,150	$ 30,387,168	$ 33,227,322	$ 35,908,440
Net Pension Liability (Asset) as a Percentage of Covered Payroll	9.74%	(0.68%)	(9.19%)	(20.31%)	(20.85%)	(18.17%)	(49.97%)	(4.64%)	(1.52%)	(5.54%)

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

ANDERSON COUNTY, TENNESSEE
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	$ 1,718,873	$ 1,748,927	$ 1,800,808	$ 1,879,949	$ 1,854,667	$ 1,176,438	$ 732,331	$ 1,973,704	$ 2,132,942	$ 2,201,774
Less: Contributions in Relation to the Actuarially Determined Contribution	(1,718,873)	(1,748,927)	(1,800,808)	(1,879,949)	(1,944,879)	(1,467,022)	(1,215,487)	(1,993,640)	(2,154,487)	(2,224,017)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ (90,212)	$ (290,584)	$ (483,156)	$ (19,936)	$ (21,545)	$ (22,243)
Covered Payroll	$ 23,228,009	$ 23,634,144	$ 24,567,608	$ 25,894,943	$ 26,605,997	$ 28,212,150	$ 30,387,168	$ 33,227,322	$ 35,908,440	$ 37,066,914
Contributions as a Percentage of Covered Payroll	7.4%	7.4%	7.33%	7.26%	7.31%	5.20%	4.00%	6.00%	6.00%	6.00%

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	$ 69,605	$ 143,783	$ 199,183	$ 122,658	$ 154,805	$ 181,652	$ 226,743	$ 391,567	$ 455,630	$ 493,920
Less: Contributions in Relation to the Contractually Required Contribution	(69,605)	(143,783)	(199,183)	(122,658)	(154,805)	(181,652)	(226,743)	(391,567)	(455,630)	(493,920)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 1,740,114	$ 3,594,587	$ 4,977,911	$ 6,332,602	$ 7,520,106	$ 9,077,266	$ 11,280,739	$ 13,643,410	$ 15,445,097	$ 16,464,161
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	1.94%	2.06%	2.00%	2.01%	2.87%	2.95%	3.00%

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%
2025: Pension - 3.00%, SRT - 1.00%

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	$ 2,514,075	$ 2,381,472	$ 2,354,613	$ 2,595,699	$ 2,518,230	$ 2,365,316	$ 2,348,934	$ 1,966,935	$ 1,570,134	$ 1,408,616
Less: Contributions in Relation to the Contractually Required Contribution	(2,514,075)	(2,381,472)	(2,354,613)	(2,595,699)	(2,518,230)	(2,365,316)	(2,348,934)	(1,966,935)	(1,570,134)	(1,408,616)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 27,810,568	$ 26,343,699	$ 25,933,509	$ 24,619,082	$ 23,787,793	$ 23,016,871	$ 22,788,800	$ 22,634,450	$ 23,056,296	$ 22,148,079
Contributions as a Percentage of Covered Payroll	9.04%	9.04%	9.08%	10.54%	10.59%	10.28%	10.31%	8.69%	6.81%	6.36%

ANDERSON COUNTY, TENNESSEE
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Retirement Plan of TCRS
Discretely Presented Anderson County School Department
For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School Department's Proportion of the Net Pension Liability (Asset)	0.226313%	0.395477%	0.547672%	0.569825%	0.597482%	0.604304%	0.623097%	0.660579%	0.685930%	0.657476%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (9,104)	$ (41,170)	$ (144,495)	$ (258,432)	$ (337,271)	$ (343,633)	$ (674,946)	$ (200,106)	$ (290,857)	$ (468,522)
Covered Payroll	$ 470,216	$ 1,740,114	$ 3,594,587	$ 4,977,911	$ 6,322,602	$ 7,520,106	$ 9,077,266	$ 11,280,739	$ 13,643,410	$ 15,445,097
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37%)	(4.02%)	(5.19%)	(5.33%)	(4.57%)	(7.44%)	(1.77%)	(2.13%)	(3.03%)
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%	106.49%

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School Department's Proportion of the Net Pension Liability (Asset)	0.767088%	0.770419%	0.745236%	0.740556%	0.740066%	0.711779%	0.701710%	0.692969%	0.697508%	0.696280%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ 314,226	$ 4,814,691	$ (243,830)	$ (2,605,954)	$ (7,609,211)	$ (5,427,839)	$ (30,266,434)	$ (8,498,611)	$ (8,223,437)	$ (11,995,937)
Covered Payroll	$ 28,715,973	$ 27,810,568	$ 26,343,699	$ 25,933,509	$ 24,619,082	$ 23,787,793	$ 23,016,871	$ 22,788,800	$ 22,634,450	$ 23,056,296
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	1.09%	17.31%	(0.93%)	(10.05%)	(30.91%)	(22.82%)	(131.5%)	(37.29%)	(36.33%)	(52.03%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%	104.11%	105.76%

ANDERSON COUNTY, TENNESSEE
Schedule of Changes in the Total OPEB Liability and Related Ratios - Anderson County Plan
Primary Government
For the Fiscal Year Ended June 30

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	$ 18,892	$ 19,625	$ 24,200	$ 29,177	$ 29,096	$ 18,876	$ 19,889	$ 19,599
Interest	21,263	21,106	16,903	13,793	11,789	19,604	17,457	18,930
Differences Between Actual and Expected Experience	0	(61,877)	0	9,992	16,794	(94,675)	(10,137)	(42,473)
Changes in Assumptions or Other Inputs	0	32,363	32,309	24,446	(86,435)	(2,757)	(6,298)	(16,968)
Benefit Payments	(40,162)	(49,716)	(63,634)	(62,231)	(47,886)	2,825	(159)	(3,959)
Net Change in Total OPEB Liability	$ (7)	$ (38,499)	$ 9,778	$ 15,177	$ (76,642)	$ (56,127)	$ 20,752	$ (24,871)
Total OPEB Liability, Beginning	549,203	549,196	510,697	520,475	535,652	459,010	402,883	423,635
Total OPEB Liability, Ending	$ 549,196	$ 510,697	$ 520,475	$ 535,652	$ 459,010	$ 402,883	$ 423,635	$ 398,764
Covered Employee Payroll	$ 11,361,615	$ 15,653,637	$ 16,514,565	$ 16,766,855	$ 8,276,351	$ 20,867,351	$ 21,388,188	$ 22,623,213
Net OPEB Liability as a Percentage of Covered Employee Payroll	4.84%	3.3%	3.2%	3.2%	5.5%	1.9%	1.98%	1.76%

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

Note 2: Changes in assumptions.

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

2017	4.00%
2018	3.88%
2019	3.36%
2020	2.66%
2021	2.18%
2022	4.09%
2023	4.13%
2024	4.29%
2025	4.81%

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

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

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

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

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

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

	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service Cost	$ 401,367	$ 371,985	$ 333,743	$ 323,997	$ 411,552	$ 591,742	$ 462,570	$ 569,523
Interest	218,903	256,470	225,172	231,951	164,884	226,208	339,541	423,148
Changes of Benefit Terms	0	0	0	0	1,017,389	0	1,056,841	0
Differences Between Actual and Expected Experience	0	(1,210,835)	825,344	(200,651)	(22,613)	(96,492)	(409,713)	(293,797)
Changes in Assumptions or Other Inputs	(325,616)	174,346	(532,368)	800,314	1,685,654	(1,016,895)	861,047	222,906
Benefit Payments	(543,331)	(572,144)	(507,831)	(399,238)	(380,707)	(470,270)	(443,900)	(387,095)
Net Change in Total OPEB Liability	$ (248,677)	$ (980,178)	$ 344,060	$ 756,373	$ 2,876,159	$ (765,707)	$ 1,866,386	$ 534,685
Total OPEB Liability, Beginning	7,366,981	7,118,304	6,138,126	6,482,186	7,238,559	10,114,718	9,349,011	11,215,397
Total OPEB Liability, Ending	$ 7,118,304	$ 6,138,126	$ 6,482,186	$ 7,238,559	$ 10,114,718	$ 9,349,011	$ 11,215,397	$ 11,750,082
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 2,417,177	$ 2,029,749	$ 2,262,140	$ 2,368,196	$ 3,165,117	$ 3,070,738	$ 3,627,541	$ 3,834,452
Employer Proportionate Share of the Total OPEB Liability	4,701,127	4,108,377	4,220,046	4,870,363	6,949,601	6,278,273	7,587,856	7,915,630
Covered Employee Payroll	$ 39,854,303	$ 41,291,868	$ 41,978,500	$ 42,120,534	$ 43,414,691	$ 46,699,792	$ 51,171,917	$ 54,066,151
Total OPEB Liability as a Percentage of Covered Employee Payroll	11.80%	9.95%	10.05%	11.56%	16.01%	13.44%	14.83%	14.64%

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%
2024	3.93%

(b) The assumed initial trend rate applicable to plan years was revised as follows:

For the 2019 plan year - from 5.4% to 6.75%
For the 2020 plan year - from 6.75% to 6.03%
For the 2021 plan year - from 6.03% to 9.02%
For the 2022 plan year - from 9.02% to 7.36%
For the 2023 plan year - from 7.36% to 8.37%
For the 2024 plan year - from 8.37% to 10.31%
For the 2025 plan year - from 10.31% to 10.68%

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 2025 were calculated based on the June 30, 2023, 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 Fair 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.

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

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

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

CAPITAL PROJECTS FUNDS

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

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

ANDERSON COUNTY, TENNESSEE
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Other Special Revenue
ASSETS					
Cash	$ 737	$ 0	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	290,061	1,056,427	150,450	15,085	1,022,903
Accounts Receivable	1,663	148	31,150	39,949	59,223
Due from Other Governments	3,584	40,664	0	0	21,500
Due from Other Funds	10,329	37,620	5,358	537	34,497
Property Taxes Receivable	453,538	1,516,538	0	0	0
Allowance for Uncollectible Property Taxes	(11,907)	(39,820)	0	0	0
Total Assets	$ 748,005	$ 2,611,577	$ 186,958	$ 55,571	$ 1,138,123
LIABILITIES					
Accounts Payable	$ 5,922	$ 157,620	$ 923	$ 17,307	$ 15,949
Accrued Payroll	12,069	5,808	0	2,226	4,726
Payroll Deductions Payable	2,723	1,233	0	520	617
Due to Other Funds	4,129	1,483	0	800	250
Due to Component Units	0	0	0	0	0
Due to State of Tennessee	0	0	0	0	176,286
Due to Litigants, Heirs, and Others	0	0	9,531	0	0
Total Liabilities	$ 24,843	$ 166,144	$ 10,454	$ 20,853	$ 197,828

(Continued)

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

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Other Special Revenue
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 431,980	$ 1,444,442	$ 0	$ 0	$ 0
Deferred Delinquent Property Taxes	8,700	29,127	0	0	0
Other Deferred/Unavailable Revenue	0	40,664	0	0	0
Total Deferred Inflows of Resources	$ 440,680	$ 1,514,233	$ 0	$ 0	$ 0
FUND BALANCES					
Restricted:					
Restricted for Public Safety	$ 0	$ 0	$ 167,750	$ 0	$ 0
Restricted for Public Health and Welfare	0	929,379	0	0	0
Restricted for Social, Cultural, and Recreational Services	282,482	0	0	0	879,898
Restricted for Capital Outlay	0	0	0	0	0
Restricted for Debt Service	0	0	0	0	0
Committed:					
Committed for Public Safety	0	0	8,754	0	0
Committed for Public Health and Welfare	0	1,821	0	0	0
Committed for Social, Cultural, and Recreational Services	0	0	0	34,718	60,397
Committed for Debt Service	0	0	0	0	0
Total Fund Balances	$ 282,482	$ 931,200	$ 176,504	$ 34,718	$ 940,295
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 748,005	$ 2,611,577	$ 186,958	$ 55,571	$ 1,138,123

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitutional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
ASSETS						
Cash	$ 14,125	$ 14,862	$ 0	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	0	2,534,926	2,388,576	1,161,095	89,217	3,638,888
Accounts Receivable	12,272	144,405	145,173	0	0	145,173
Due from Other Governments	0	65,748	0	0	0	0
Due from Other Funds	0	88,341	0	41,347	3,177	44,524
Property Taxes Receivable	0	1,970,076	1,956,998	226,620	1,881,613	4,065,231
Allowance for Uncollectible Property Taxes	0	(51,727)	(51,388)	(5,909)	(49,249)	(106,546)
Total Assets	$ 26,397	$ 4,766,631	$ 4,439,359	$ 1,423,153	$ 1,924,758	$ 7,787,270
LIABILITIES						
Accounts Payable	$ 0	$ 197,721	$ 0	$ 0	$ 0	$ 0
Accrued Payroll	0	24,829	0	0	0	0
Payroll Deductions Payable	0	5,093	0	0	0	0
Due to Other Funds	26,397	33,059	1,050,599	0	0	1,050,599
Due to Component Units	0	0	466,723	0	0	466,723
Due to State of Tennessee	0	176,286	0	0	0	0
Due to Litigants, Heirs, and Others	0	9,531	0	0	0	0
Total Liabilities	$ 26,397	$ 446,519	$ 1,517,322	$ 0	$ 0	$ 1,517,322

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitutional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 0	$ 1,876,422	$ 1,863,957	$ 213,628	$ 1,788,211	$ 3,865,796
Deferred Delinquent Property Taxes	0	37,827	37,589	6,377	40,034	84,000
Other Deferred/Unavailable Revenue	0	40,664	0	0	0	0
Total Deferred Inflows of Resources	$ 0	$ 1,954,913	$ 1,901,546	$ 220,005	$ 1,828,245	$ 3,949,796
FUND BALANCES						
Restricted:						
Restricted for Public Safety	$ 0	$ 167,750	$ 0	$ 0	$ 0	$ 0
Restricted for Public Health and Welfare	0	929,379	0	0	0	0
Restricted for Social, Cultural, and Recreational Services	0	1,162,380	0	0	0	0
Restricted for Capital Outlay	0	0	0	0	0	0
Restricted for Debt Service	0	0	453,495	1,136,472	0	1,589,967
Committed:						
Committed for Public Safety	0	8,754	0	0	0	0
Committed for Public Health and Welfare	0	1,821	0	0	0	0
Committed for Social, Cultural, and Recreational Services	0	95,115	0	0	0	0
Committed for Debt Service	0	0	566,996	66,676	96,513	730,185
Total Fund Balances	$ 0	$ 2,365,199	$ 1,020,491	$ 1,203,148	$ 96,513	$ 2,320,152
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 26,397	$ 4,766,631	$ 4,439,359	$ 1,423,153	$ 1,924,758	$ 7,787,270

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
ASSETS		
Cash	$ 0	$ 14,862
Equity in Pooled Cash and Investments	731,362	6,905,176
Accounts Receivable	0	289,578
Due from Other Governments	0	65,748
Due from Other Funds	0	132,865
Property Taxes Receivable	455,417	6,490,724
Allowance for Uncollectible Property Taxes	(11,960)	(170,233)
Total Assets	$ 1,174,819	$ 13,728,720
LIABILITIES		
Accounts Payable	$ 0	$ 197,721
Accrued Payroll	0	24,829
Payroll Deductions Payable	0	5,093
Due to Other Funds	0	1,083,658
Due to Component Units	0	466,723
Due to State of Tennessee	0	176,286
Due to Litigants, Heirs, and Others	0	9,531
Total Liabilities	$ 0	$ 1,963,841

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 433,761	$ 6,175,979
Deferred Delinquent Property Taxes	8,750	130,577
Other Deferred/Unavailable Revenue	0	40,664
Total Deferred Inflows of Resources	$ 442,511	$ 6,347,220
FUND BALANCES		
Restricted:		
Restricted for Public Safety	$ 0	$ 167,750
Restricted for Public Health and Welfare	0	929,379
Restricted for Social, Cultural, and Recreational Services	0	1,162,380
Restricted for Capital Outlay	732,308	732,308
Restricted for Debt Service	0	1,589,967
Committed:		
Committed for Public Safety	0	8,754
Committed for Public Health and Welfare	0	1,821
Committed for Social, Cultural, and Recreational Services	0	95,115
Committed for Debt Service	0	730,185
Total Fund Balances	$ 732,308	$ 5,417,659
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,174,819	$ 13,728,720

ANDERSON COUNTY, TENNESSEE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Other Special Revenue
Revenues					
Local Taxes	$ 416,254	$ 1,398,548	$ 0	$ 0	$ 673,056
Licenses and Permits	0	0	0	115,039	0
Fines, Forfeitures, and Penalties	0	0	18,938	0	0
Charges for Current Services	15,594	736,624	0	37,000	0
Other Local Revenues	11,640	51,073	5,361	723	35,405
State of Tennessee	0	22,256	0	0	129,999
Federal Government	4,740	0	0	0	66,027
Other Governments and Citizens Groups	130,315	0	0	0	0
Total Revenues	$ 578,543	$ 2,208,501	$ 24,299	$ 152,762	$ 904,487
Expenditures					
Current:					
Administration of Justice	$ 0	$ 0	$ 0	$ 0	$ 0
Public Safety	0	0	74,576	0	0
Public Health and Welfare	0	2,087,503	0	0	0
Social, Cultural, and Recreational Services	663,295	0	0	186,446	0
Other Operations	0	0	0	0	982,361

(Continued)

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

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Other Special Revenue
Expenditures (Cont.)					
Debt Service:					
Principal on Debt	$ 0	$ 0	$ 0	$ 0	$ 0
Interest on Debt	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Capital Projects	0	0	0	0	0
Total Expenditures	$ 663,295	$ 2,087,503	$ 74,576	$ 186,446	$ 982,361
Excess (Deficiency) of Revenues Over Expenditures	$ (84,752)	$ 120,998	$ (50,277)	$ (33,684)	$ (77,874)
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	$ 0	$ 0	$ 13,500	$ 0	$ 0
Insurance Recovery	0	0	31,150	0	0
Transfers In	0	0	0	0	0
Transfers Out	(4,100)	(1,200)	0	(800)	(250)
Total Other Financing Sources (Uses)	$ (4,100)	$ (1,200)	$ 44,650	$ (800)	$ (250)
Net Change in Fund Balances	$ (88,852)	$ 119,798	$ (5,627)	$ (34,484)	$ (78,124)
Fund Balance, July 1, 2024	371,334	811,402	182,131	69,202	1,018,419
Fund Balance, June 30, 2025	$ 282,482	$ 931,200	$ 176,504	$ 34,718	$ 940,295

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitutional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
Revenues						
Local Taxes	$ 0	$ 2,487,858	$ 1,894,453	$ 207,847	$ 1,734,174	$ 3,836,474
Licenses and Permits	0	115,039	0	0	0	0
Fines, Forfeitures, and Penalties	0	18,938	0	0	0	0
Charges for Current Services	11,765	800,983	0	0	0	0
Other Local Revenues	0	104,202	71,566	41,347	3,177	116,090
State of Tennessee	0	152,255	0	0	0	0
Federal Government	0	70,767	0	0	0	0
Other Governments and Citizens Groups	0	130,315	0	1,500,000	0	1,500,000
Total Revenues	$ 11,765	$ 3,880,357	$ 1,966,019	$ 1,749,194	$ 1,737,351	$ 5,452,564
Expenditures						
Current:						
Administration of Justice	$ 11,765	$ 11,765	$ 0	$ 0	$ 0	$ 0
Public Safety	0	74,576	0	0	0	0
Public Health and Welfare	0	2,087,503	0	0	0	0
Social, Cultural, and Recreational Services	0	849,741	0	0	0	0
Other Operations	0	982,361	0	0	0	0

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitutional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
Expenditures (Cont.)						
Debt Service:						
Principal on Debt	$ 0	$ 0	$ 1,130,000	$ 1,355,000	$ 1,325,000	$ 3,810,000
Interest on Debt	0	0	608,119	370,513	542,694	1,521,326
Other Debt Service	0	0	56,226	5,668	35,826	97,720
Capital Projects	0	0	0	0	0	0
Total Expenditures	$ 11,765	$ 4,005,946	$ 1,794,345	$ 1,731,181	$ 1,903,520	$ 5,429,046
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ (125,589)	$ 171,674	$ 18,013	$ (166,169)	$ 23,518
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	$ 0	$ 13,500	$ 0	$ 0	$ 0	$ 0
Insurance Recovery	0	31,150	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	(6,350)	0	0	0	0
Total Other Financing Sources (Uses)	$ 0	$ 38,300	$ 0	$ 0	$ 0	$ 0
Net Change in Fund Balances	$ 0	$ (87,289)	$ 171,674	$ 18,013	$ (166,169)	$ 23,518
Fund Balance, July 1, 2024	0	2,452,488	848,817	1,185,135	262,682	2,296,634
Fund Balance, June 30, 2025	$ 0	$ 2,365,199	$ 1,020,491	$ 1,203,148	$ 96,513	$ 2,320,152

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
Revenues		
Local Taxes	$ 421,352	$ 6,745,684
Licenses and Permits	0	115,039
Fines, Forfeitures, and Penalties	0	18,938
Charges for Current Services	0	800,983
Other Local Revenues	111	220,403
State of Tennessee	0	152,255
Federal Government	1,952,364	2,023,131
Other Governments and Citizens Groups	0	1,630,315
Total Revenues	$ 2,373,827	$ 11,706,748
Expenditures		
Current:		
Administration of Justice	$ 0	$ 11,765
Public Safety	0	74,576
Public Health and Welfare	0	2,087,503
Social, Cultural, and Recreational Services	0	849,741
Other Operations	0	982,361

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
Expenditures (Cont.)		
Debt Service:		
Principal on Debt	$ 0	$ 3,810,000
Interest on Debt	0	1,521,326
Other Debt Service	0	97,720
Capital Projects	2,485,903	2,485,903
Total Expenditures	$ 2,485,903	$ 11,920,895
Excess (Deficiency) of Revenues Over Expenditures	$ (112,076)	$ (214,147)
Other Financing Sources (Uses)		
Proceeds from Sale of Capital Assets	$ 0	$ 13,500
Insurance Recovery	0	31,150
Transfers In	195,236	195,236
Transfers Out	0	(6,350)
Total Other Financing Sources (Uses)	$ 195,236	$ 233,536
Net Change in Fund Balances	$ 83,160	$ 19,389
Fund Balance, July 1, 2024	649,148	5,398,270
Fund Balance, June 30, 2025	$ 732,308	$ 5,417,659

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Public Library Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 416,254	$ 441,524	$ 441,524	$ (25,270)
Charges for Current Services	15,594	21,300	21,300	(5,706)
Other Local Revenues	11,640	3,850	3,850	7,790
Federal Government	4,740	0	0	4,740
Other Governments and Citizens Groups	130,315	130,311	130,311	4
Total Revenues	$ 578,543	$ 596,985	$ 596,985	$ (18,442)
Expenditures				
Social, Cultural, and Recreational Services				
Libraries	$ 663,295	$ 688,484	$ 700,963	$ 37,668
Total Expenditures	$ 663,295	$ 688,484	$ 700,963	$ 37,668
Excess (Deficiency) of Revenues Over Expenditures	$ (84,752)	$ (91,499)	$ (103,978)	$ 19,226
Other Financing Sources (Uses)				
Transfers Out	$ (4,100)	$ 0	$ (4,100)	$ 0
Total Other Financing Sources	$ (4,100)	$ 0	$ (4,100)	$ 0
Net Change in Fund Balance	$ (88,852)	$ (91,499)	$ (108,078)	$ 19,226
Fund Balance, July 1, 2024	371,334	345,742	345,742	25,592
Fund Balance, June 30, 2025	$ 282,482	$ 254,243	$ 237,664	$ 44,818

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 1,398,548	$ 1,436,252	$ 1,436,252	$ (37,704)
Charges for Current Services	736,624	743,000	743,000	(6,376)
Other Local Revenues	51,073	24,000	24,000	27,073
State of Tennessee	22,256	52,100	52,100	(29,844)
Total Revenues	$ 2,208,501	$ 2,255,352	$ 2,255,352	$ (46,851)
Expenditures				
Public Health and Welfare				
Sanitation Management	$ 241,572	$ 236,736	$ 318,909	$ 77,337
Convenience Centers	749,939	877,500	877,500	127,561
Other Waste Collection	68,382	91,180	91,180	22,798
Recycling Center	15,002	25,000	25,000	9,998
Landfill Operation and Maintenance	924,008	922,000	932,000	7,992
Other Waste Disposal	88,600	120,000	120,000	31,400
Total Expenditures	$ 2,087,503	$ 2,272,416	$ 2,364,589	$ 277,086
Excess (Deficiency) of Revenues Over Expenditures	$ 120,998	$ (17,064)	$ (109,237)	$ 230,235
Other Financing Sources (Uses)				
Transfers Out	$ (1,200)	$ 0	$ (1,200)	$ 0
Total Other Financing Sources	$ (1,200)	$ 0	$ (1,200)	$ 0
Net Change in Fund Balance	$ 119,798	$ (17,064)	$ (110,437)	$ 230,235
Fund Balance, July 1, 2024	811,402	503,654	503,654	307,748
Fund Balance, June 30, 2025	$ 931,200	$ 486,590	$ 393,217	$ 537,983

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Fines, Forfeitures, and Penalties	$ 18,938	$ 59,500	$ 59,500	$ (40,562)
Other Local Revenues	5,361	500	500	4,861
Total Revenues	$ 24,299	$ 60,000	$ 60,000	$ (35,701)
Expenditures				
Public Safety				
Drug Enforcement	$ 74,576	$ 60,000	$ 120,500	$ 45,924
Total Expenditures	$ 74,576	$ 60,000	$ 120,500	$ 45,924
Excess (Deficiency) of Revenues Over Expenditures	$ (50,277)	$ 0	$ (60,500)	$ 10,223
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	$ 13,500	$ 0	$ 13,500	$ 0
Insurance Recovery	31,150	0	0	31,150
Total Other Financing Sources	$ 44,650	$ 0	$ 13,500	$ 31,150
Net Change in Fund Balance	$ (5,627)	$ 0	$ (47,000)	$ 41,373
Fund Balance, July 1, 2024	182,131	145,000	145,000	37,131
Fund Balance, June 30, 2025	$ 176,504	$ 145,000	$ 98,000	$ 78,504

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Other General Government Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Licenses and Permits	$ 115,039	$ 146,000	$ 146,000	$ (30,961)
Charges for Current Services	37,000	37,000	37,000	0
Other Local Revenues	723	400	400	323
Total Revenues	$ 152,762	$ 183,400	$ 183,400	$ (30,638)
Expenditures				
Social, Cultural, and Recreational Services				
Other Social, Cultural, and Recreational	$ 186,446	$ 197,488	$ 197,488	$ 11,042
Total Expenditures	$ 186,446	$ 197,488	$ 197,488	$ 11,042
Excess (Deficiency) of Revenues Over Expenditures	$ (33,684)	$ (14,088)	$ (14,088)	$ (19,596)
Other Financing Sources (Uses)				
Transfers Out	$ (800)	$ 0	$ (800)	$ 0
Total Other Financing Sources	$ (800)	$ 0	$ (800)	$ 0
Net Change in Fund Balance	$ (34,484)	$ (14,088)	$ (14,888)	$ (19,596)
Fund Balance, July 1, 2024	69,202	63,000	63,000	6,202
Fund Balance, June 30, 2025	$ 34,718	$ 48,912	$ 48,112	$ (13,394)

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Revenues						
Local Taxes	$ 673,056	$ 0	$ 673,056	$ 650,000	$ 650,000	$ 23,056
Other Local Revenues	35,405	0	35,405	9,500	9,500	25,905
State of Tennessee	129,999	0	129,999	82,672	82,672	47,327
Federal Government	66,027	0	66,027	0	242,313	(176,286)
Total Revenues	$ 904,487	$ 0	$ 904,487	$ 742,172	$ 984,485	$ (79,998)
Expenditures						
Other Operations						
Tourism	$ 982,361	$ (190,000)	$ 792,361	$ 781,959	$ 981,727	$ 189,366
Total Expenditures	$ 982,361	$ (190,000)	$ 792,361	$ 781,959	$ 981,727	$ 189,366
Excess (Deficiency) of Revenues Over Expenditures	$ (77,874)	$ 190,000	$ 112,126	$ (39,787)	$ 2,758	$ 109,368
Other Financing Sources (Uses)						
Transfers Out	$ (250)	$ 0	$ (250)	$ 0	$ (250)	$ 0
Total Other Financing Sources	$ (250)	$ 0	$ (250)	$ 0	$ (250)	$ 0
Net Change in Fund Balance	$ (78,124)	$ 190,000	$ 111,876	$ (39,787)	$ 2,508	$ 109,368
Fund Balance, July 1, 2024	1,018,419	(190,000)	828,419	1,054,769	1,054,769	(226,350)
Fund Balance, June 30, 2025	$ 940,295	$ 0	$ 940,295	$ 1,014,982	$ 1,057,277	$ (116,982)

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	$ 1,894,453	$ 1,899,430	$ 1,899,430	$ (4,977)
Other Local Revenues	71,566	10,000	10,000	61,566
Total Revenues	$ 1,966,019	$ 1,909,430	$ 1,909,430	$ 56,589
Expenditures				
Principal on Debt				
General Government	$ 1,130,000	$ 1,130,000	$ 1,130,000	$ 0
Interest on Debt				
General Government	608,119	608,119	608,119	0
Other Debt Service				
General Government	56,226	49,000	59,000	2,774
Total Expenditures	$ 1,794,345	$ 1,787,119	$ 1,797,119	$ 2,774
Excess (Deficiency) of Revenues Over Expenditures	$ 171,674	$ 122,311	$ 112,311	$ 59,363
Net Change in Fund Balance	$ 171,674	$ 122,311	$ 112,311	$ 59,363
Fund Balance, July 1, 2024	848,817	950,000	950,000	(101,183)
Fund Balance, June 30, 2025	$ 1,020,491	$ 1,072,311	$ 1,062,311	$ (41,820)

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Rural Debt Service Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	$ 207,847	$ 218,845	$ 218,845	$ (10,998)
Other Local Revenues	41,347	2,000	2,000	39,347
Other Governments and Citizens Groups	1,500,000	1,000,000	1,500,000	0
Total Revenues	$ 1,749,194	$ 1,220,845	$ 1,720,845	$ 28,349
Expenditures				
Principal on Debt				
Education	$ 1,355,000	$ 1,355,000	$ 1,355,000	$ 0
Interest on Debt				
Education	370,513	370,513	370,513	0
Other Debt Service				
Education	5,668	6,500	6,500	832
Total Expenditures	$ 1,731,181	$ 1,732,013	$ 1,732,013	$ 832
Excess (Deficiency) of Revenues Over Expenditures	$ 18,013	$ (511,168)	$ (11,168)	$ 29,181
Net Change in Fund Balance	$ 18,013	$ (511,168)	$ (11,168)	$ 29,181
Fund Balance, July 1, 2024	1,185,135	900,000	900,000	285,135
Fund Balance, June 30, 2025	$ 1,203,148	$ 388,832	$ 888,832	$ 314,316

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Education Debt Service Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	$ 1,734,174	$ 1,775,484	$ 1,775,484	$ (41,310)
Other Local Revenues	3,177	2,000	2,000	1,177
Total Revenues	$ 1,737,351	$ 1,777,484	$ 1,777,484	$ (40,133)
Expenditures				
Principal on Debt				
Education	$ 1,325,000	$ 1,325,000	$ 1,325,000	$ 0
Interest on Debt				
Education	542,694	542,694	542,694	0
Other Debt Service				
Education	35,826	43,500	43,500	7,674
Total Expenditures	$ 1,903,520	$ 1,911,194	$ 1,911,194	$ 7,674
Excess (Deficiency) of Revenues Over Expenditures	$ (166,169)	$ (133,710)	$ (133,710)	$ (32,459)
Net Change in Fund Balance	$ (166,169)	$ (133,710)	$ (133,710)	$ (32,459)
Fund Balance, July 1, 2024	262,682	350,000	350,000	(87,318)
Fund Balance, June 30, 2025	$ 96,513	$ 216,290	$ 216,290	$ (119,777)

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 421,352	$ 0	$ 0	$ 421,352	$ 430,291	$ 430,291	$ (8,939)
Other Local Revenues	111	0	0	111	0	0	111
Federal Government	1,952,364	0	0	1,952,364	0	3,115,254	(1,162,890)
Total Revenues	$ 2,373,827	$ 0	$ 0	$ 2,373,827	$ 430,291	$ 3,545,545	$ (1,171,718)
Expenditures							
Capital Projects							
General Administration Projects	$ 338,303	$ (161,470)	$ 227,060	$ 403,893	$ 405,291	$ 405,291	$ 1,398
Social, Cultural, and Recreation Projects	0	0	0	0	25,000	25,000	25,000
American Rescue Plan Act Grant #1	2,147,600	(3,426,779)	1,279,179	0	0	3,426,779	3,426,779
Total Expenditures	$ 2,485,903	$ (3,588,249)	$ 1,506,239	$ 403,893	$ 430,291	$ 3,857,070	$ 3,453,177
Excess (Deficiency) of Revenues Over Expenditures	$ (112,076)	$ 3,588,249	$ (1,506,239)	$ 1,969,934	$ 0	$ (311,525)	$ 2,281,459
Other Financing Sources (Uses)							
Transfers In	$ 195,236	$ 0	$ 0	$ 195,236	$ 0	$ 311,525	$ (116,289)
Total Other Financing Sources	$ 195,236	$ 0	$ 0	$ 195,236	$ 0	$ 311,525	$ (116,289)
Net Change in Fund Balance	$ 83,160	$ 3,588,249	$ (1,506,239)	$ 2,165,170	$ 0	$ 0	$ 2,165,170
Fund Balance, July 1, 2024	649,148	(3,588,249)	0	(2,939,101)	450,000	450,000	(3,389,101)
Fund Balance, June 30, 2025	$ 732,308	$ 0	$ (1,506,239)	$ (773,931)	$ 450,000	$ 450,000	$ (1,223,931)

CUSTODIAL FUNDS

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

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

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

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

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

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

ANDERSON COUNTY, TENNESSEE
Combining Statement of Net Position - Custodial Funds
June 30, 2025

	Custodial Funds						
	Cities - Sales Tax	City School ADA - Clinton	City School ADA - Oak Ridge	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
ASSETS							
Cash	$ 0	$ 0	$ 0	$ 4,211,665	$ 0	$ 0	$ 4,211,665
Equity in Pooled Cash and Investments	0	2,075	9,851	0	410,361	31,045	453,332
Due from Other Governments	4,116,533	376,344	1,786,574	0	12,495	0	6,291,946
Property Taxes Receivable	0	2,519,932	11,962,599	0	0	0	14,482,531
Allowance for Uncollectible Property Taxes	0	(66,170)	(314,122)	0	0	0	(380,292)
Total Assets	$ 4,116,533	$ 2,832,181	$ 13,444,902	$ 4,211,665	$ 422,856	$ 31,045	$ 25,059,182
LIABILITIES							
Accounts Payable	$ 0	$ 0	$ 0	$ 0	$ 6,566	$ 0	$ 6,566
Due to Other Taxing Units	4,116,533	432,055	2,051,045	0	0	0	6,599,633
Total Liabilities	$ 4,116,533	$ 432,055	$ 2,051,045	$ 0	$ 6,566	$ 0	$ 6,606,199
DEFERRED INFLOWS OF RESOURCES							
Deferred Current Property Taxes	$ 0	$ 2,400,126	$ 11,393,857	$ 0	$ 0	$ 0	$ 13,793,983
Total Deferred Inflows of Resources	$ 0	$ 2,400,126	$ 11,393,857	$ 0	$ 0	$ 0	$ 13,793,983
NET POSITION							
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 0	$ 0	$ 4,211,665	$ 416,290	$ 31,045	$ 4,659,000
Total Net Position	$ 0	$ 0	$ 0	$ 4,211,665	$ 416,290	$ 31,045	$ 4,659,000

ANDERSON COUNTY, TENNESSEE
Combining Statement of Changes in Net Position - Custodial Funds
For the Year Ended June 30, 2025

	Custodial Funds						
	Cities - Sales Tax	City School ADA - Clinton	City School ADA - Oak Ridge	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
ADDITIONS							
Sales Tax Collections for Other Governments	$ 24,643,411	$ 0	$ 0	$ 0	$ 0	$ 0	$ 24,643,411
ADA - Educational Funds Collected for Cities	0	4,464,010	21,323,774	0	0	0	25,787,784
Fines/Fees and Other Collections	0	0	0	18,931,564	0	0	18,931,564
Drug Task Force Collections	0	0	0	0	146,464	0	146,464
District Attorney General Collections	0	0	0	0	0	7,303	7,303
Total Additions	$ 24,643,411	$ 4,464,010	$ 21,323,774	$ 18,931,564	$ 146,464	$ 7,303	$ 69,516,526
DEDUCTIONS							
Payment of Sales Tax Collections for Other Governments	$ 24,643,411	$ 0	$ 0	$ 0	$ 0	$ 0	$ 24,643,411
Payments to City School Systems	0	4,464,010	21,323,774	0	0	0	25,787,784
Payments to State	0	0	0	13,531,878	0	0	13,531,878
Payments to Individuals and Others	0	0	0	4,363,863	0	0	4,363,863
Payment of Drug Task Force Expenses	0	0	0	0	140,134	0	140,134
Payment of District Attorney General Expenses	0	0	0	0	0	4,899	4,899
Total Deductions	$ 24,643,411	$ 4,464,010	$ 21,323,774	$ 17,895,741	$ 140,134	$ 4,899	$ 68,471,969
Change in Net Position	$ 0	$ 0	$ 0	$ 1,035,823	$ 6,330	$ 2,404	$ 1,044,557
Net Position July 1, 2024	0	0	0	3,175,842	409,960	28,641	3,614,443
Net Position June 30, 2025	$ 0	$ 0	$ 0	$ 4,211,665	$ 416,290	$ 31,045	$ 4,659,000

ANDERSON COUNTY SCHOOL DEPARTMENT

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

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

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

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

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

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

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

ANDERSON COUNTY, TENNESSEE
Statement of Activities
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2025

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	$ 52,631,888	$ 125,663	$ 6,324,615	$ 0	$ (46,181,610)
Support Services	32,939,743	531,141	1,610,075	116,810	(30,681,717)
Operation of Non-instructional Services	13,796,140	419,470	13,593,762	0	217,092
Total Governmental Activities	$ 99,367,771	$ 1,076,274	$ 21,528,452	$ 116,810	$ (76,646,235)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 17,043,649
Local Option Sales Taxes					14,084,319
Other Local Taxes					3,118
Grants and Contributions Not Restricted for Specific Programs					46,496,373
Unrestricted Investment Income					541,993
Miscellaneous					103,538
Total General Revenues					$ 78,272,990
Change in Net Position					$ 1,626,755
Net Position, July 1, 2024					103,165,896
Restatement - See Note I.D.11					(391,694)
Net Position, June 30, 2025					$ 104,400,957

ANDERSON COUNTY, TENNESSEE
Balance Sheet - Governmental Funds
Discretely Presented Anderson County School Department
June 30, 2025

	Major Funds		Nonmajor Funds	
	General Purpose School	Central Cafeteria	Other Govern-mental Funds	Total Governmental Funds
ASSETS				
Cash	$ 336,522	$ 1,525	$ 2,327,304	$ 2,665,351
Equity in Pooled Cash and Investments	13,120,356	4,020,490	2,131,854	19,272,700
Inventories	0	112,744	0	112,744
Accounts Receivable	267,322	308,581	0	575,903
Due from Other Governments	4,576,416	762,685	1,359,668	6,698,769
Due from Primary Government	466,723	0	0	466,723
Property Taxes Receivable	16,974,152	0	975,139	17,949,291
Allowance for Uncollectible Property Taxes	(445,718)	0	(25,608)	(471,326)
Restricted Assets	1,441,014	0	0	1,441,014
Total Assets	$ 36,736,787	$ 5,206,025	$ 6,768,357	$ 48,711,169
LIABILITIES				
Electronic Payment Fees - Payable	$ 13	$ 0	$ 0	$ 13
Accounts Payable	823,381	89,291	281,932	1,194,604
Accrued Payroll	0	0	1,397	1,397
Payroll Deductions Payable	1,819,489	41,766	221,971	2,083,226
Contracts Payable	874,034	0	56,855	930,889
Retainage Payable	62,776	0	0	62,776
Due to Primary Government	7,552	0	5,239	12,791
Due to State of Tennessee	0	0	227	227
Other Current Liabilities	1,849	0	0	1,849
Total Liabilities	$ 3,589,094	$ 131,057	$ 567,621	$ 4,287,772
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 16,167,144	$ 0	$ 928,773	$ 17,095,917
Deferred Delinquent Property Taxes	325,511	0	18,733	344,244
Other Deferred/Unavailable Revenue	1,267,516	0	0	1,267,516
Total Deferred Inflows of Resources	$ 17,760,171	$ 0	$ 947,506	$ 18,707,677
FUND BALANCES				
Nonspendable:				
Inventory	$ 0	$ 112,744	$ 0	$ 112,744
Restricted:				
Restricted for Education	910,056	4,962,224	2,591,732	8,464,012
Restricted for Capital Projects	0	0	1,161,498	1,161,498
Restricted for Hybrid Retirement Stabilization Funds	1,441,014	0	0	1,441,014
Committed:				
Committed for Education	0	0	1,500,000	1,500,000
Assigned:				
Assigned for Education	1,095,492	0	0	1,095,492
Unassigned	11,940,960	0	0	11,940,960
Total Fund Balances	$ 15,387,522	$ 5,074,968	$ 5,253,230	$ 25,715,720
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 36,736,787	$ 5,206,025	$ 6,768,357	$ 48,711,169

ANDERSON COUNTY, TENNESSEE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
Discretely Presented Anderson County School Department
June 30, 2025

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)			$ 25,715,720
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$	4,696,706	
Add: construction in progress		6,358,916	
Add: buildings and improvements net of accumulated depreciation		53,523,397	
Add: other capital assets net of accumulated depreciation		3,064,739	67,643,758
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: OPEB liability	$	(7,915,630)	
Less: compensated absences payable		(1,429,059)	(9,344,689)
(3) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			1,611,760
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.			
Add: deferred outflows of resources related to pensions	$	8,110,277	
Less: deferred inflows of resources related to pensions		(3,165,099)	
Add: deferred outflows of resources related to OPEB		2,190,582	
Less: deferred inflows of resources related to OPEB		(1,597,113)	5,538,647
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension asset - agent plan	$	771,302	
Add: net pension asset - teacher retirement plan		468,522	
Add: net pension asset - teacher legacy pension plan		11,995,937	13,235,761
Net position of governmental activities (Exhibit A)			$ 104,400,957

ANDERSON COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2025

	Major Funds		Nonmajor Funds	
	General Purpose School	Central Cafeteria	Other Govern-mental Funds	Total Governmental Funds
Revenues				
Local Taxes	$ 30,287,731	$ 0	$ 903,748	$ 31,191,479
Licenses and Permits	3,118	0	0	3,118
Charges for Current Services	656,804	131,048	288,422	1,076,274
Other Local Revenues	697,999	93,620	3,574,231	4,365,850
State of Tennessee	48,315,190	29,863	646,105	48,991,158
Federal Government	372,700	4,212,921	9,984,839	14,570,460
Other Governments and Citizens Groups	636,075	0	0	636,075
Total Revenues	$ 80,969,617	$ 4,467,452	$ 15,397,345	$ 100,834,414
Expenditures				
Current:				
Instruction	$ 43,916,802	$ 0	$ 3,529,314	$ 47,446,116
Support Services	29,104,614	0	1,516,454	30,621,068
Operation of Non-Instructional Services	0	4,345,379	9,078,759	13,424,138
Capital Outlay	5,984,631	0	735,749	6,720,380
Debt Service:				
Other Debt Service	1,500,000	0	0	1,500,000
Capital Projects	0	0	2,691	2,691
Total Expenditures	$ 80,506,047	$ 4,345,379	$ 14,862,967	$ 99,714,393
Excess (Deficiency) of Revenues Over Expenditures	$ 463,570	$ 122,073	$ 534,378	$ 1,120,021
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	$ 1,012	$ 0	$ 0	$ 1,012
Insurance Recovery	0	0	1,754	1,754
Transfers In	217,244	62,843	300,000	580,087
Transfers Out	(300,000)	0	(280,087)	(580,087)
Total Other Financing Sources (Uses)	$ (81,744)	$ 62,843	$ 21,667	$ 2,766
Net Change in Fund Balances	$ 381,826	$ 184,916	$ 556,045	$ 1,122,787
Fund Balance, July 1, 2024	15,005,696	4,890,052	4,697,185	24,592,933
Fund Balance, June 30, 2025	$ 15,387,522	$ 5,074,968	$ 5,253,230	$ 25,715,720

ANDERSON COUNTY, TENNESSEE

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

Discretely Presented Anderson County School Department

For the Year Ended June 30, 2025

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)		$ 1,122,787
(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	$ 6,789,790	
Less: current-year depreciation/amortization expense	(3,887,600)	2,902,190
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of capital assets disposed		(37,977)
(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, 2025	$ 1,611,760	
Less: deferred delinquent property taxes and other deferred June 30, 2024	(1,675,271)	(63,511)
(4) 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 OPEB liability	$ (327,774)	
Change in compensated absences payable	(276,209)	
Change in net pension asset/liability	4,519,465	
Change in deferred outflows related to OPEB	(192,463)	
Change in deferred inflows related to OPEB	102,929	
Change in deferred outflows related to pensions	(3,664,602)	
Change in deferred inflows related to pensions	(2,458,080)	(2,296,734)
Change in net position of governmental activities (Exhibit B)		$ 1,626,755

ANDERSON COUNTY, TENNESSEE
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Anderson County School Department
June 30, 2025

	Special Revenue Funds				Capital Projects Fund	
	School Federal Projects	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
ASSETS						
Cash	$ 0	$ 0	$ 2,327,304	$ 2,327,304	$ 0	$ 2,327,304
Equity in Pooled Cash and Investments	768,090	141,872	0	909,962	1,221,892	2,131,854
Due from Other Governments	899,038	460,630	0	1,359,668	0	1,359,668
Property Taxes Receivable	0	0	0	0	975,139	975,139
Allowance for Uncollectible Property Taxes	0	0	0	0	(25,608)	(25,608)
Total Assets	$ 1,667,128	$ 602,502	$ 2,327,304	$ 4,596,934	$ 2,171,423	$ 6,768,357
LIABILITIES						
Accounts Payable	$ 22,065	$ 251,653	$ 2,650	$ 276,368	$ 5,564	$ 281,932
Accrued Payroll	0	1,397	0	1,397	0	1,397
Payroll Deductions Payable	127,667	94,304	0	221,971	0	221,971
Contracts Payable	0	0	0	0	56,855	56,855
Due to Primary Government	572	4,667	0	5,239	0	5,239
Due to State of Tennessee	0	227	0	227	0	227
Total Liabilities	$ 150,304	$ 352,248	$ 2,650	$ 505,202	$ 62,419	$ 567,621

(Continued)

ANDERSON COUNTY, TENNESSEE
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Anderson County School Department (Cont.)

	Special Revenue Funds				Capital Projects Fund	
	School Federal Projects	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 928,773	$ 928,773
Deferred Delinquent Property Taxes	0	0	0	0	18,733	18,733
Total Deferred Inflows of Resources	$ 0	$ 0	$ 0	$ 0	$ 947,506	$ 947,506
FUND BALANCES						
Restricted:						
Restricted for Education	$ 16,824	$ 250,254	$ 2,324,654	$ 2,591,732	$ 0	$ 2,591,732
Restricted for Capital Projects	0	0	0	0	1,161,498	1,161,498
Committed:						
Committed for Education	1,500,000	0	0	1,500,000	0	1,500,000
Total Fund Balances	$ 1,516,824	$ 250,254	$ 2,324,654	$ 4,091,732	$ 1,161,498	$ 5,253,230
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,667,128	$ 602,502	$ 2,327,304	$ 4,596,934	$ 2,171,423	$ 6,768,357

ANDERSON COUNTY, TENNESSEE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2025

	Special Revenue Funds				Capital Projects Fund	
	School Federal Projects	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
Revenues						
Local Taxes	$ 0	$ 0	$ 0	$ 0	$ 903,748	$ 903,748
Charges for Current Services	0	288,422	0	288,422	0	288,422
Other Local Revenues	1,062	2,193	3,570,976	3,574,231	0	3,574,231
State of Tennessee	11,287	634,818	0	646,105	0	646,105
Federal Government	5,231,652	4,753,187	0	9,984,839	0	9,984,839
Total Revenues	$ 5,244,001	$ 5,678,620	$ 3,570,976	$ 14,493,597	$ 903,748	$ 15,397,345
Expenditures						
Current:						
Instruction	$ 3,529,314	$ 0	$ 0	$ 3,529,314	$ 0	$ 3,529,314
Support Services	1,516,454	0	0	1,516,454	0	1,516,454
Operation of Non-Instructional Services	0	5,622,737	3,456,022	9,078,759	0	9,078,759
Capital Outlay	116,810	0	0	116,810	618,939	735,749
Capital Projects	0	0	0	0	2,691	2,691
Total Expenditures	$ 5,162,578	$ 5,622,737	$ 3,456,022	$ 14,241,337	$ 621,630	$ 14,862,967

(Continued)

ANDERSON COUNTY, TENNESSEE

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

Discretely Presented Anderson County School Department (Cont.)

	Special Revenue Funds				Capital Projects Fund	
	School Federal Projects	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	$ 81,423	$ 55,883	$ 114,954	$ 252,260	$ 282,118	$ 534,378
Other Financing Sources (Uses)						
Insurance Recovery	$ 0	$ 1,754	$ 0	$ 1,754	$ 0	$ 1,754
Transfers In	0	300,000	0	300,000	0	300,000
Transfers Out	(87,057)	(193,030)	0	(280,087)	0	(280,087)
Total Other Financing Sources (Uses)	$ (87,057)	$ 108,724	$ 0	$ 21,667	$ 0	$ 21,667
Net Change in Fund Balances	$ (5,634)	$ 164,607	$ 114,954	$ 273,927	$ 282,118	$ 556,045
Fund Balance, July 1, 2024	1,522,458	85,647	2,209,700	3,817,805	879,380	4,697,185
Fund Balance, June 30, 2025	$ 1,516,824	$ 250,254	$ 2,324,654	$ 4,091,732	$ 1,161,498	$ 5,253,230

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
General Purpose School Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 30,287,731	$ 0	$ 0	$ 30,287,731	$ 31,072,500	$ 31,072,500	$ (784,769)
Licenses and Permits	3,118	0	0	3,118	2,500	2,500	618
Charges for Current Services	656,804	0	0	656,804	79,000	440,742	216,062
Other Local Revenues	697,999	0	0	697,999	210,000	229,700	468,299
State of Tennessee	48,315,190	0	0	48,315,190	46,528,570	49,151,951	(836,761)
Federal Government	372,700	0	0	372,700	175,000	175,000	197,700
Other Governments and Citizens Groups	636,075	0	0	636,075	0	636,075	0
Total Revenues	$ 80,969,617	$ 0	$ 0	$ 80,969,617	$ 78,067,570	$ 81,708,468	$ (738,851)
Expenditures							
Instruction							
Regular Instruction Program	$ 31,455,519	$ 0	$ 0	$ 31,455,519	$ 32,379,856	$ 32,846,510	$ 1,390,991
Alternative Instruction Program	420,434	0	0	420,434	0	557,774	137,340
Special Education Program	7,901,246	0	0	7,901,246	7,955,829	8,492,627	591,381
Career and Technical Education Program	3,870,266	0	8,097	3,878,363	3,962,610	4,338,624	460,261
Student Body Education Program	269,337	0	0	269,337	0	324,999	55,662
Support Services							
Attendance	273,624	0	0	273,624	294,800	298,523	24,899
Health Services	1,499,388	0	0	1,499,388	1,602,860	1,604,695	105,307

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Other Student Support	$ 2,030,571	$ 0	$ 0	$ 2,030,571	$ 2,131,122	$ 2,155,610	$ 125,039
Regular Instruction Program	1,164,420	0	0	1,164,420	1,549,925	1,579,925	415,505
Special Education Program	1,497,320	0	0	1,497,320	1,634,175	1,732,842	235,522
Career and Technical Education Program	286,180	0	0	286,180	362,325	367,125	80,945
Technology	2,397,729	0	22,306	2,420,035	1,948,770	2,549,845	129,810
Other Programs	121,200	0	0	121,200	0	121,200	0
Board of Education	1,913,480	0	0	1,913,480	1,937,709	2,099,501	186,021
Director of Schools	479,803	0	0	479,803	448,640	521,566	41,763
Office of the Principal	5,355,913	0	0	5,355,913	5,610,610	5,693,888	337,975
Fiscal Services	701,551	0	0	701,551	747,135	775,982	74,431
Human Services/Personnel	113,763	0	0	113,763	127,380	127,380	13,617
Operation of Plant	5,706,031	0	1,382	5,707,413	5,818,385	6,153,245	445,832
Maintenance of Plant	1,615,272	0	6,120	1,621,392	1,886,315	1,888,965	267,573
Transportation	3,852,127	0	0	3,852,127	4,084,432	4,172,932	320,805
Central and Other	96,242	0	0	96,242	242,500	242,500	146,258
Capital Outlay							
Regular Capital Outlay	5,984,631	(1,249,014)	699,032	5,434,649	2,910,215	7,594,678	2,160,029

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Interest on Debt							
Education	$ 0	$ 0	$ 0	$ 0	$ 1,000,000	$ 0	$ 0
Other Debt Service							
Education	1,500,000	0	0	1,500,000	0	1,500,000	0
Total Expenditures	$ 80,506,047	$ (1,249,014)	$ 736,937	$ 79,993,970	$ 78,635,593	$ 87,740,936	$ 7,746,966
Excess (Deficiency) of Revenues Over Expenditures	$ 463,570	$ 1,249,014	$ (736,937)	$ 975,647	$ (568,023)	$ (6,032,468)	$ 7,008,115
Other Financing Sources (Uses)							
Proceeds from Sale of Capital Assets	$ 1,012	$ 0	$ 0	$ 1,012	$ 0	$ 0	$ 1,012
Transfers In	217,244	0	0	217,244	300,000	300,000	(82,756)
Transfers Out	(300,000)	0	0	(300,000)	0	(300,000)	0
Total Other Financing Sources	$ (81,744)	$ 0	$ 0	$ (81,744)	$ 300,000	$ 0	$ (81,744)
Net Change in Fund Balance	$ 381,826	$ 1,249,014	$ (736,937)	$ 893,903	$ (268,023)	$ (6,032,468)	$ 6,926,371
Fund Balance, July 1, 2024	15,005,696	(1,249,014)	0	13,756,682	9,500,000	14,500,000	(743,318)
Fund Balance, June 30, 2025	$ 15,387,522	$ 0	$ (736,937)	$ 14,650,585	$ 9,231,977	$ 8,467,532	$ 6,183,053

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Revenues						
Other Local Revenues	$ 1,062	$ 0	$ 1,062	$ 0	$ 0	$ 1,062
State of Tennessee	11,287	0	11,287	0	11,287	0
Federal Government	5,231,652	0	5,231,652	4,736,630	6,230,211	(998,559)
Total Revenues	$ 5,244,001	$ 0	$ 5,244,001	$ 4,736,630	$ 6,241,498	$ (997,497)
Expenditures						
Instruction						
Regular Instruction Program	$ 1,574,359	$ 31,006	$ 1,605,365	$ 1,382,566	$ 1,731,323	$ 125,958
Special Education Program	1,804,233	0	1,804,233	1,265,305	1,986,723	182,490
Career and Technical Education Program	150,722	0	150,722	143,851	151,168	446
Support Services						
Other Student Support	310,651	0	310,651	422,962	615,395	304,744
Regular Instruction Program	856,578	0	856,578	970,792	1,033,362	176,784
Special Education Program	153,678	0	153,678	236,920	264,475	110,797
Technology	3,544	0	3,544	0	3,914	370
Transportation	192,003	0	192,003	206,503	262,412	70,409
Capital Outlay						
Regular Capital Outlay	116,810	0	116,810	0	116,810	0
Total Expenditures	$ 5,162,578	$ 31,006	$ 5,193,584	$ 4,628,899	$ 6,165,582	$ 971,998

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
School Federal Projects Fund (Cont.)

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	$ 81,423	$ (31,006)	$ 50,417	$ 107,731	$ 75,916	$ (25,499)
Other Financing Sources (Uses)						
Transfers Out	$ (87,057)	$ 0	$ (87,057)	$ (123,891)	$ (97,500)	$ 10,443
Total Other Financing Sources	$ (87,057)	$ 0	$ (87,057)	$ (123,891)	$ (97,500)	$ 10,443
Net Change in Fund Balance	$ (5,634)	$ (31,006)	$ (36,640)	$ (16,160)	$ (21,584)	$ (15,056)
Fund Balance, July 1, 2024	1,522,458	0	1,522,458	22,458	22,458	1,500,000
Fund Balance, June 30, 2025	$ 1,516,824	$ (31,006)	$ 1,485,818	$ 6,298	$ 874	$ 1,484,944

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Charges for Current Services	$ 131,048	$ 0	$ 131,048	$ 178,000	$ 178,000	$ (46,952)
Other Local Revenues	93,620	0	93,620	87,000	87,000	6,620
State of Tennessee	29,863	0	29,863	31,000	31,000	(1,137)
Federal Government	4,212,921	0	4,212,921	4,132,170	4,199,105	13,816
Total Revenues	$ 4,467,452	$ 0	$ 4,467,452	$ 4,428,170	$ 4,495,105	$ (27,653)
Expenditures						
Operation of Non-Instructional Services						
Food Service	$ 4,345,379	$ 173,497	$ 4,518,876	$ 4,829,682	$ 4,896,617	$ 377,741
Total Expenditures	$ 4,345,379	$ 173,497	$ 4,518,876	$ 4,829,682	$ 4,896,617	$ 377,741
Excess (Deficiency) of Revenues Over Expenditures	$ 122,073	$ (173,497)	$ (51,424)	$ (401,512)	$ (401,512)	$ 350,088
Other Financing Sources (Uses)						
Transfers In	$ 62,843	$ 0	$ 62,843	$ 54,000	$ 54,000	$ 8,843
Total Other Financing Sources	$ 62,843	$ 0	$ 62,843	$ 54,000	$ 54,000	$ 8,843
Net Change in Fund Balance	$ 184,916	$ (173,497)	$ 11,419	$ (347,512)	$ (347,512)	$ 358,931
Fund Balance, July 1, 2024	4,890,052	0	4,890,052	4,300,000	4,300,000	590,052
Fund Balance, June 30, 2025	$ 5,074,968	$ (173,497)	$ 4,901,471	$ 3,952,488	$ 3,952,488	$ 948,983

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
Discretely Presented Anderson County School Department
Other Education Special Revenue Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Charges for Current Services	$ 288,422	$ 461,651	$ 461,651	$ (173,229)
Other Local Revenues	2,193	0	2,193	0
State of Tennessee	634,818	0	636,860	(2,042)
Federal Government	4,753,187	4,668,538	4,773,393	(20,206)
Total Revenues	$ 5,678,620	$ 5,130,189	$ 5,874,097	$ (195,477)
Expenditures				
Operation of Non-Instructional Services				
Community Services	$ 4,987,919	$ 4,927,576	$ 5,056,429	$ 68,510
Early Childhood Education	634,818	0	636,860	2,042
Total Expenditures	$ 5,622,737	$ 4,927,576	$ 5,693,289	$ 70,552
Excess (Deficiency) of Revenues Over Expenditures	$ 55,883	$ 202,613	$ 180,808	$ (124,925)
Other Financing Sources (Uses)				
Insurance Recovery	$ 1,754	$ 0	$ 1,754	$ 0
Transfers In	300,000	0	250,000	50,000
Transfers Out	(193,030)	(202,613)	(195,927)	2,897
Total Other Financing Sources	$ 108,724	$ (202,613)	$ 55,827	$ 52,897
Net Change in Fund Balance	$ 164,607	$ 0	$ 236,635	$ (72,028)
Fund Balance, July 1, 2024	85,647	170,278	170,278	(84,631)
Fund Balance, June 30, 2025	$ 250,254	$ 170,278	$ 406,913	$ (156,659)

ANDERSON COUNTY, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
Education Capital Projects Fund
For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 903,748	$ 0	$ 0	$ 903,748	$ 924,766	$ 924,766	$ (21,018)
Total Revenues	$ 903,748	$ 0	$ 0	$ 903,748	$ 924,766	$ 924,766	$ (21,018)
Expenditures							
Capital Outlay							
Regular Capital Outlay	$ 618,939	$ (12,560)	$ 26,520,994	$ 27,127,373	$ 824,766	$ 20,824,766	$ (6,302,607)
Capital Projects							
Education Capital Projects	2,691	0	96,598	99,289	100,000	100,000	711
Total Expenditures	$ 621,630	$ (12,560)	$ 26,617,592	$ 27,226,662	$ 924,766	$ 20,924,766	$ (6,301,896)
Excess (Deficiency) of Revenues Over Expenditures	$ 282,118	$ 12,560	$ (26,617,592)	$ (26,322,914)	$ 0	$ (20,000,000)	$ (6,322,914)
Other Financing Sources (Uses)							
Bonds Issued	$ 0	$ 0	$ 0	$ 0	$ 0	$ 20,000,000	$ (20,000,000)
Total Other Financing Sources	$ 0	$ 0	$ 0	$ 0	$ 0	$ 20,000,000	$ (20,000,000)
Net Change in Fund Balance	$ 282,118	$ 12,560	$ (26,617,592)	$ (26,322,914)	$ 0	$ 0	$ (26,322,914)
Fund Balance, July 1, 2024	879,380	(12,560)	0	866,820	675,000	675,000	191,820
Fund Balance, June 30, 2025	$ 1,161,498	$ 0	$ (26,617,592)	$ (25,456,094)	$ 675,000	$ 675,000	$ (26,131,094)

Miscellaneous Schedules

ANDERSON COUNTY, TENNESSEE
Schedule of Changes in Long-term Other Loans and Bonds
For the Year Ended June 30, 2025

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-24	Paid and/or Matured During Period	Outstanding 6-30-25
OTHER LOANS PAYABLE							
Payable through Rural Debt Service Fund							
City of Clarksville Series 2014 PBA	$ 4,505,215	2.75 %	2-4-14	5-1-31	$ 2,610,000	$ 200,000	$ 2,410,000
Payable through Education Debt Service Fund							
City of Clarksville Series 2014 PBA	5,180,000	2.75	2-4-14	5-1-31	2,985,000	225,000	2,760,000
Total Other Loans Payable					$ 5,595,000	$ 425,000	$ 5,170,000
BONDS PAYABLE							
Payable through General Debt Service Fund							
General Obligation Refunding, Series 2016	8,030,000	2 to 2.7	5-19-17	5-1-35	$ 7,725,000	$ 50,000	$ 7,675,000
General Obligation, Series 2020A	7,180,000	2 to 5	5-15-20	5-1-40	6,115,000	300,000	5,815,000
General Obligation Refunding, Series 2020A	6,670,000	5	5-15-20	5-1-29	4,160,000	780,000	3,380,000
Total Payable through General Debt Service Fund					$ 18,000,000	$ 1,130,000	$ 16,870,000
Payable through Rural Debt Service Fund							
Rural School Refunding	6,310,000	3 to 5	3-8-18	5-1-26	$ 1,825,000	$ 890,000	$ 935,000
Rural School	5,620,000	2 to 5	2-28-19	5-1-39	4,605,000	240,000	4,365,000
Rural School Refunding, Series 2020B	1,525,000	3 to 5	5-15-20	5-1-31	1,425,000	25,000	1,400,000
Total Payable through Rural Debt Service Fund					$ 7,855,000	$ 1,155,000	$ 6,700,000
Payable through Education Debt Service Fund							
Rural High School Refunding	4,770,000	3 to 5	3-8-18	5-1-25	$ 785,000	$ 785,000	$ 0
Rural High School	5,280,000	3 to 5	2-28-19	5-1-39	4,380,000	215,000	4,165,000
Rural High School Refunding, Series 2020C	5,725,000	4 to 5	5-15-20	5-1-31	5,325,000	100,000	5,225,000
Total Payable through Education Debt Service Fund					$ 10,490,000	$ 1,100,000	$ 9,390,000
Total Bonds Payable					$ 36,345,000	$ 3,385,000	$ 32,960,000

ANDERSON COUNTY, TENNESSEE
Schedule of Long-term Debt Requirements by Year

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2026	$ 625,000	$ 142,175	$ 767,175
2027	875,000	124,988	999,988
2028	875,000	100,925	975,925
2029	925,000	76,863	1,001,863
2030	925,000	51,425	976,425
2031	945,000	25,988	970,988
Total	$ 5,170,000	$ 522,364	$ 5,692,364

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	$ 3,385,000	$ 1,200,113	$ 4,585,113
2027	2,795,000	1,032,763	3,827,763
2028	2,935,000	902,163	3,837,163
2029	2,900,000	764,513	3,664,513
2030	3,310,000	628,913	3,938,913
2031	3,440,000	507,993	3,947,993
2032	2,200,000	395,578	2,595,578
2033	2,270,000	334,153	2,604,153
2034	2,335,000	270,648	2,605,648
2035	2,395,000	207,954	2,602,954
2036	1,090,000	143,132	1,233,132
2037	1,120,000	112,655	1,232,655
2038	1,150,000	80,455	1,230,455
2039	1,185,000	46,844	1,231,844
2040	450,000	11,250	461,250
Total	$ 32,960,000	$ 6,639,127	$ 39,599,127

ANDERSON COUNTY, TENNESSEE
Schedule of Changes in Leases Obligations
For the Year Ended June 30, 2025

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding 7-1-24	Paid and/or Matured During Period	Outstanding 6-30-25
LEASES PAYABLE							
Payable through General Fund							
Enterprise 2023 Dodge Durango	$ 43,978	5.39 %	3-1-24	2-1-29	$ 41,177	$ 7,898	$ 33,279
Enterprise 2023 Dodge Durango	43,978	5.39	3-1-24	2-1-29	41,177	7,898	33,279
Enterprise 2023 Dodge Durango	43,978	5.39	3-1-24	2-1-29	41,177	7,898	33,279
Enterprise 2023 Ford F250	55,872	5.39	4-1-24	3-1-29	51,222	9,648	41,574
Total Payable through General Fund					$ 174,753	$ 33,342	$ 141,411
Total Leases Payable					$ 174,753	$ 33,342	$ 141,411

ANDERSON COUNTY, TENNESSEE
Schedule of Lease Requirements by Year

Year Ending June 30	Leases		
	Principal	Interest	Total
2026	$ 35,183	$ 6,762	$ 41,945
2027	37,127	4,818	41,945
2028	39,178	2,767	41,945
2029	29,923	658	30,581
Total	$ 141,411	$ 15,005	$ 156,416

ANDERSON COUNTY, TENNESSEE
Schedule of Leases Receivable
Primary Government
June 30, 2025

Description	Debtor	Original Amount of Lease	Date of Issue	Date of Maturity	Interest Rate	Balance 7-1-24	Deductions	Balance 6-30-25
PRIMARY GOVERNMENT								
General Fund								
District Attorney Office Space	Tennessee District Attorney General Conference	$ 367,953	9-1-22	8-1-30	3.5 %	$ 296,014	$ 43,127	$ 252,887
Total Leases Receivable						$ 296,014	$ 43,127	$ 252,887

ANDERSON COUNTY, TENNESSEE
Schedule of Transfers
Primary Government and Discretely Presented Anderson County School Department
For the Year Ended June 30, 2025

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General Fund	Employee Health Insurance	Contribution in addition to premiums	$ 134,109
Public Library	"	"	4,100
Solid Waste/Sanitation	"	"	1,200
Other General Government	"	"	800
Other Special Revenue	"	"	250
Highway/Public Works	"	"	9,000
Special Purpose	General Capital Projects	Matching funds for TDEC ARPA project	195,236
Total Transfers Primary Government			$ 344,695
DISCRETELY PRESENTED ANDERSON COUNTY SCHOOL DEPARTMENT			
General Purpose School	Other Education Special Revenue	Salaries and other support	$ 300,000
School Federal Projects	General Purpose School	Operations	5,428
"	"	Indirect costs	81,629
Other Education Special Revenue	"	"	130,187
"	Central Cafeteria	Food service	62,843
Total Transfers Discretely Presented Anderson County School Department			$ 580,087

ANDERSON COUNTY, TENNESSEE
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Anderson County School Department
For the Year Ended June 30, 2025

Official	Salary	Authorization	Bond	Surety
County Mayor		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 128,655			
Vehicle allowance	9,600			
Total compensation	$ 138,255			
Highway Superintendent		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 122,529			
Director of Schools		State Board of Education and	(1)	Tennessee Risk Management Trust
Base salary	$ 190,000	County Board of Education		
Vehicle allowance	9,600			
Annuity contribution	10,000			
Chief executive officer training supplement	1,000			
Total compensation	$ 210,600			
Trustee		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 111,390			
Assessor of Property		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 111,390			
County Clerk		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 111,390			
Circuit, General Sessions and Juvenile Courts Clerk		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 111,390			
Clerk and Master		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 111,390			
Special commissioner fees	11,765			
Total compensation	$ 123,155			
Register of Deeds		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 111,390			
Sheriff		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 122,529			
Law enforcement training supplement	800			
Law enforcement retention bonus	800			
Total compensation	$ 124,129			
Administrator of Elections		Section 2-12-208, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 100,251			
Finance Director		County Commission	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 111,390			
Employee Blanket Bonds:				
Employee Fidelity - County Departments			$ 400,000	Tennessee Risk Management Trust
Employee Fidelity - School Department			400,000	"

(1) Official is under the employee fidelity insurance coverage.

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2025

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Local Taxes					
County Property Taxes					
Current Property Tax	$ 13,678,289	$ 408,148	$ 1,373,946	$ 0	$ 0
Trustee's Collections - Prior Year	180,208	6,437	19,346	0	0
Trustee's Collections - Bankruptcy	3,434	113	328	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	165,551	0	0	0	0
Interest and Penalty	162,995	1,556	4,928	0	0
Payments in-Lieu-of Taxes - T.V.A.	33,349	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	390,594	0	0	0	0
Payments in-Lieu-of Taxes - Other	1,796,799	0	0	0	0
County Local Option Taxes					
Local Option Sales Tax	2,092,769	0	0	0	0
Hotel/Motel Tax	1,537	0	0	0	0
Litigation Tax - General	139,087	0	0	0	0
Litigation Tax - Special Purpose	17,810	0	0	0	0
Litigation Tax - Office of Public Defender	4,983	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	9,104	0	0	0	0
Litigation Tax - Victim-Offender Mediation Center	9,624	0	0	0	0
Litigation Tax - Courthouse Security	80,535	0	0	0	0
Business Tax	1,798,946	0	0	0	0

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Local Taxes (Cont.)					
County Local Option Taxes (Cont.)					
Mixed Drink Tax	$ 8,898	$ 0	$ 0	$ 0	$ 0
Mineral Severance Tax	0	0	0	0	0
Statutory Local Taxes					
Bank Excise Tax	240,728	0	0	0	0
Wholesale Beer Tax	199,339	0	0	0	0
Other Statutory Local Taxes	6,571	0	0	0	0
Total Local Taxes	$ 21,021,150	$ 416,254	$ 1,398,548	$ 0	$ 0
Licenses and Permits					
Licenses					
Cable TV Franchise	$ 158,948	$ 0	$ 0	$ 0	$ 0
Permits					
Beer Permits	475	0	0	0	0
Building Permits	216,207	0	0	0	0
Total Licenses and Permits	$ 375,630	$ 0	$ 0	$ 0	$ 0

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Fines, Forfeitures, and Penalties					
Circuit Court					
Fines	$ 7,206	$ 0	$ 0	$ 0	$ 0
Officers Costs	21,784	0	0	0	0
Drug Control Fines	5,391	0	0	0	53
Drug Court Fees	5,701	0	0	0	0
Jail Fees	11,483	0	0	0	0
District Attorney General Fees	30	0	0	0	0
DUI Treatment Fines	937	0	0	0	0
Data Entry Fee - Circuit Court	6,645	0	0	0	0
Courtroom Security Fee	53	0	0	0	0
Victims Assistance Assessments	4,702	0	0	0	0
General Sessions Court					
Fines	18,783	0	0	0	0
Officers Costs	73,547	0	0	0	0
Drug Control Fines	6,213	0	0	0	37
Drug Court Fees	2,693	0	0	0	0
Jail Fees	85,752	0	0	0	0
District Attorney General Fees	318	0	0	0	0
DUI Treatment Fines	4,516	0	0	0	0

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Fines, Forfeitures, and Penalties (Cont.)					
General Sessions Court (Cont.)					
Data Entry Fee - General Sessions Court	$ 19,604	$ 0	$ 0	$ 0	$ 0
Courtroom Security Fee	175	0	0	0	0
Victims Assistance Assessments	23,691	0	0	0	0
Juvenile Court					
Fines	3,762	0	0	0	0
Officers Costs	16,868	0	0	0	0
Jail Fees	8,421	0	0	0	0
Data Entry Fee - Juvenile Court	2,992	0	0	0	0
Chancery Court					
Officers Costs	22,726	0	0	0	0
Data Entry Fee - Chancery Court	11,630	0	0	0	0
Courtroom Security Fee	4,676	0	0	0	0
Other Courts - In-county					
Fines	1,378	0	0	0	0
Other Fines, Forfeitures, and Penalties					
Proceeds from Confiscated Property	0	0	0	0	18,848
Other Fines, Forfeitures, and Penalties	2,511	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 374,188	$ 0	$ 0	$ 0	$ 18,938

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Charges for Current Services					
General Service Charges					
Convenience Waste Centers Collection Charge	$ 0	$ 0	$ 108,895	$ 0	$ 0
Surcharge - Host Agency	0	0	549,213	0	0
Solid Waste Disposal Fee	0	0	14,280	0	0
Surcharge - Waste Tire Disposal	0	0	64,236	0	0
Patient Charges	6,484,651	0	0	0	0
Health Department Collections	227,981	0	0	0	0
Other General Service Charges	170,415	0	0	0	0
Service Charges	27,284	0	0	0	0
Fees					
Recreation Fees	190,757	0	0	0	0
Copy Fees	1,454	0	0	0	0
Library Fees	0	15,594	0	0	0
Archives and Records Management Fee	29,675	0	0	0	0
Greenbelt Late Application Fee	100	0	0	0	0
Telephone Commissions	163,582	0	0	0	0
Additional Fees - Titling and Registration	123,507	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0
Data Processing Fee - Register	22,488	0	0	0	0

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Charges for Current Services (Cont.)					
Fees (Cont.)					
Data Processing Fee - Sheriff	$ 11,840	$ 0	$ 0	$ 0	$ 0
Sexual Offender Registration Fee - Sheriff	7,800	0	0	0	0
Data Processing Fee - County Clerk	14,637	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	14,987	0	0	0	0
Education Charges					
Tuition - Other	21,467	0	0	0	0
Other Charges for Services	12,503	0	0	0	0
Total Charges for Current Services	$ 7,525,128	$ 15,594	$ 736,624	$ 0	$ 0
Other Local Revenues					
Recurring Items					
Investment Income	$ 767,630	$ 10,329	$ 37,620	$ 154,095	$ 5,358
Lease/Rentals/PPP	74,121	0	0	0	0
Lease/PPP Interest	9,673	0	0	0	0
Sale of Materials and Supplies	3,553	0	0	0	0
Commissary Sales	65,310	0	0	0	0
Sale of Gasoline	0	0	0	0	0
Sale of Recycled Materials	0	0	13,346	0	0
Miscellaneous Refunds	13,347	127	107	2,755	3

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Other Local Revenues (Cont.)					
Nonrecurring Items					
Sale of Equipment	$ 17,652	$ 0	$ 0	$ 0	$ 0
Damages Recovered from Individuals	445	0	0	0	0
Contributions and Gifts	16,874	1,184	0	0	0
Other Local Revenues					
Other Local Revenues	314,533	0	0	0	0
Total Other Local Revenues	$ 1,283,138	$ 11,640	$ 51,073	$ 156,850	$ 5,361
Fees Received From County Officials					
Fees In-Lieu-of Salary					
County Clerk	$ 1,298,460	$ 0	$ 0	$ 0	$ 0
General Sessions Court Clerk	1,004,884	0	0	0	0
Clerk and Master	345,412	0	0	0	0
Register	393,015	0	0	0	0
Sheriff	82,259	0	0	0	0
Trustee	1,850,241	0	0	0	0
Total Fees Received From County Officials	$ 4,974,271	$ 0	$ 0	$ 0	$ 0

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
State of Tennessee					
General Government Grants					
Juvenile Services Program	$ 18,000	$ 0	$ 0	$ 0	$ 0
Aging Programs	45,000	0	0	0	0
Other General Government Grants	41,995	0	0	0	0
Public Safety Grants					
Law Enforcement Training Programs	105,600	0	0	0	0
Drug Control Grants	157,065	0	0	0	0
School Resource Officer Grants	1,221,586	0	0	0	0
Other Public Safety Grants	824,585	0	0	0	0
Health and Welfare Grants					
Health Department Programs	328,139	0	0	0	0
Other Health and Welfare Grants	28,000	0	0	0	0
Public Works Grants					
State Aid Program	0	0	0	0	0
Litter Program	0	0	22,256	0	0
Other Public Works Grants	44,653	0	0	0	0
Other State Revenues					
Income Tax	82	0	0	0	0
Beer Tax	17,752	0	0	0	0

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
State of Tennessee (Cont.)					
Other State Revenues (Cont.)					
Alcoholic Beverage Tax	$ 150,095	$ 0	$ 0	$ 0	$ 0
Opioid Settlement Funds - TN Abatement Council	334,627	0	0	0	0
State Revenue Sharing - T.V.A.	278,364	0	0	0	0
State Revenue Sharing - Telecommunications	109,250	0	0	0	0
State Shared Sports Gaming Privilege Tax	73,820	0	0	0	0
Contracted Prisoner Boarding	3,503,991	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0
Registrar's Salary Supplement	15,164	0	0	0	0
Other State Grants	236,987	0	0	0	0
Other State Revenues	73,807	0	0	0	0
Total State of Tennessee	$ 7,608,562	$ 0	$ 22,256	$ 0	$ 0
Federal Government					
Federal Through State					
Community Development	$ 2,000	$ 0	$ 0	$ 0	$ 0
Civil Defense Reimbursement	32,024	0	0	0	0

(Continued)

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

		Special Revenue Funds			
	General	Public Library	Solid Waste / Sanitation	Special Purpose	Drug Control
Federal Government (Cont.)					
Federal Through State (Cont.)					
Medicaid	$ 293,040	$ 0	$ 0	$ 0	$ 0
American Rescue Plan Act Grant #1	0	0	0	0	0
Other Federal through State	514,453	4,740	0	0	0
Direct Federal Revenue					
American Rescue Plan Act Grant #6	0	0	0	2,335,989	0
Other Direct Federal Revenue	61,598	0	0	0	0
Total Federal Government	$ 903,115	$ 4,740	$ 0	$ 2,335,989	$ 0
Other Governments and Citizens Groups					
Other Governments					
Contributions	$ 11,820	$ 130,315	$ 0	$ 0	$ 0
Contracted Services	362,484	0	0	0	0
Citizens Groups					
Donations	26,503	0	0	0	0
Other					
Other	21,913	0	0	0	0
Opioid Settlement Funds - Past Remediation	177,923	0	0	0	0
Total Other Governments and Citizens Groups	$ 600,643	$ 130,315	$ 0	$ 0	$ 0
Total	$ 44,665,825	$ 578,543	$ 2,208,501	$ 2,492,839	$ 24,299

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Local Taxes						
County Property Taxes						
Current Property Tax	$ 0	$ 0	$ 0	$ 513,922	$ 1,796,820	$ 205,673
Trustee's Collections - Prior Year	0	0	0	6,613	32,927	1,456
Trustee's Collections - Bankruptcy	0	0	0	129	437	60
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	0	0	0	0
Interest and Penalty	0	0	0	1,712	5,715	658
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	0	0	0	1,190,244	0	0
Hotel/Motel Tax	0	673,056	0	0	0	0
Litigation Tax - General	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0
Litigation Tax - Office of Public Defender	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	58,554	0
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	0	0
Litigation Tax - Courthouse Security	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Local Taxes (Cont.)						
County Local Option Taxes (Cont.)						
Mixed Drink Tax	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Mineral Severance Tax	0	0	0	158,854	0	0
Statutory Local Taxes						
Bank Excise Tax	0	0	0	0	0	0
Wholesale Beer Tax	0	0	0	0	0	0
Other Statutory Local Taxes	0	0	0	0	0	0
Total Local Taxes	$ 0	$ 673,056	$ 0	$ 1,871,474	$ 1,894,453	$ 207,847
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 115,039	$ 0	$ 0	$ 0	$ 0	$ 0
Permits						
Beer Permits	0	0	0	0	0	0
Building Permits	0	0	0	0	0	0
Total Licenses and Permits	$ 115,039	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
Victims Assistance Assessments	0	0	0	0	0	0
General Sessions Court						
Fines	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
Data Entry Fee - General Sessions Court	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Courtroom Security Fee	0	0	0	0	0	0
Victims Assistance Assessments	0	0	0	0	0	0
Juvenile Court						
Fines	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0	0
Chancery Court						
Officers Costs	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
Other Courts - In-county						
Fines	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Charges for Current Services						
General Service Charges						
Convenience Waste Centers Collection Charge	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Surcharge - Host Agency	0	0	0	0	0	0
Solid Waste Disposal Fee	0	0	0	0	0	0
Surcharge - Waste Tire Disposal	0	0	0	0	0	0
Patient Charges	0	0	0	0	0	0
Health Department Collections	0	0	0	0	0	0
Other General Service Charges	37,000	0	0	0	0	0
Service Charges	0	0	0	0	0	0
Fees						
Recreation Fees	0	0	0	0	0	0
Copy Fees	0	0	0	0	0	0
Library Fees	0	0	0	0	0	0
Archives and Records Management Fee	0	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0
Additional Fees - Titling and Registration	0	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	11,765	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Charges for Current Services (Cont.)						
Fees (Cont.)						
Data Processing Fee - Sheriff	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	0	0	0
Education Charges						
Tuition - Other	0	0	0	0	0	0
Other Charges for Services	0	0	0	0	0	0
Total Charges for Current Services	$ 37,000	$ 0	$ 11,765	$ 0	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 537	$ 34,497	$ 0	$ 150,203	$ 71,566	$ 41,347
Lease/Rentals/PPP	0	0	0	0	0	0
Lease/PPP Interest	0	0	0	0	0	0
Sale of Materials and Supplies	0	0	0	18	0	0
Commissary Sales	0	0	0	0	0	0
Sale of Gasoline	0	0	0	162,267	0	0
Sale of Recycled Materials	0	0	0	0	0	0
Miscellaneous Refunds	186	908	0	62	0	0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Other Local Revenues (Cont.)						
Nonrecurring Items						
Sale of Equipment	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Damages Recovered from Individuals	0	0	0	1,200	0	0
Contributions and Gifts	0	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	0	0	0	0	0	0
Total Other Local Revenues	$ 723	$ 35,405	$ 0	$ 313,750	$ 71,566	$ 41,347
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
General Sessions Court Clerk	0	0	0	0	0	0
Clerk and Master	0	0	0	0	0	0
Register	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
Total Fees Received From County Officials	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	0	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	0	0	0	0	0	0
Drug Control Grants	0	0	0	0	0	0
School Resource Officer Grants	0	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	0	0	0	0	0	0
Other Health and Welfare Grants	0	0	0	0	0	0
Public Works Grants						
State Aid Program	0	0	0	1,127,317	0	0
Litter Program	0	0	0	0	0	0
Other Public Works Grants	0	0	0	0	0	0
Other State Revenues						
Income Tax	0	0	0	0	0	0
Beer Tax	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
State of Tennessee (Cont.)						
Other State Revenues (Cont.)						
Alcoholic Beverage Tax	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	2,845,531	0	0
Hybrid/Electric Vehicle Registration Fee	0	0	0	31,571	0	0
Petroleum Special Tax	0	0	0	51,100	0	0
Registrar's Salary Supplement	0	0	0	0	0	0
Other State Grants	0	129,999	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Total State of Tennessee	$ 0	$ 129,999	$ 0	$ 4,055,519	$ 0	$ 0
Federal Government						
Federal Through State						
Community Development	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Civil Defense Reimbursement	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Federal Government (Cont.)						
Federal Through State (Cont.)						
Medicaid	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
American Rescue Plan Act Grant #1	0	66,027	0	0	0	0
Other Federal through State	0	0	0	0	0	0
Direct Federal Revenue						
American Rescue Plan Act Grant #6	0	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0	0
Total Federal Government	$ 0	$ 66,027	$ 0	$ 0	$ 0	$ 0
Other Governments and Citizens Groups						
Other Governments						
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,500,000
Contracted Services	0	0	0	0	0	0
Citizens Groups						
Donations	0	0	0	0	0	0
Other						
Other	0	0	0	0	0	0
Opioid Settlement Funds - Past Remediation	0	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,500,000
Total	$ 152,762	$ 904,487	$ 11,765	$ 6,240,743	$ 1,966,019	$ 1,749,194

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Local Taxes			
County Property Taxes			
Current Property Tax	$ 1,717,502	$ 411,528	$ 20,105,828
Trustee's Collections - Prior Year	13,870	6,112	266,969
Trustee's Collections - Bankruptcy	483	2,175	7,159
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	165,551
Interest and Penalty	2,319	1,537	181,420
Payments in-Lieu-of Taxes - T.V.A.	0	0	33,349
Payments in-Lieu-of Taxes - Local Utilities	0	0	390,594
Payments in-Lieu-of Taxes - Other	0	0	1,796,799
County Local Option Taxes			
Local Option Sales Tax	0	0	3,283,013
Hotel/Motel Tax	0	0	674,593
Litigation Tax - General	0	0	139,087
Litigation Tax - Special Purpose	0	0	17,810
Litigation Tax - Office of Public Defender	0	0	4,983
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	67,658
Litigation Tax - Victim-Offender Mediation Center	0	0	9,624
Litigation Tax - Courthouse Security	0	0	80,535
Business Tax	0	0	1,798,946

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Local Taxes (Cont.)			
County Local Option Taxes (Cont.)			
Mixed Drink Tax	$ 0	$ 0	$ 8,898
Mineral Severance Tax	0	0	158,854
Statutory Local Taxes			
Bank Excise Tax	0	0	240,728
Wholesale Beer Tax	0	0	199,339
Other Statutory Local Taxes	0	0	6,571
Total Local Taxes	$ 1,734,174	$ 421,352	$ 29,638,308
Licenses and Permits			
Licenses			
Cable TV Franchise	$ 0	$ 0	$ 273,987
Permits			
Beer Permits	0	0	475
Building Permits	0	0	216,207
Total Licenses and Permits	$ 0	$ 0	$ 490,669

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Fines, Forfeitures, and Penalties			
Circuit Court			
Fines	$ 0	$ 0	$ 7,206
Officers Costs	0	0	21,784
Drug Control Fines	0	0	5,444
Drug Court Fees	0	0	5,701
Jail Fees	0	0	11,483
District Attorney General Fees	0	0	30
DUI Treatment Fines	0	0	937
Data Entry Fee - Circuit Court	0	0	6,645
Courtroom Security Fee	0	0	53
Victims Assistance Assessments	0	0	4,702
General Sessions Court			
Fines	0	0	18,783
Officers Costs	0	0	73,547
Drug Control Fines	0	0	6,250
Drug Court Fees	0	0	2,693
Jail Fees	0	0	85,752
District Attorney General Fees	0	0	318
DUI Treatment Fines	0	0	4,516

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)			
General Sessions Court (Cont.)			
Data Entry Fee - General Sessions Court	$ 0	$ 0	$ 19,604
Courtroom Security Fee	0	0	175
Victims Assistance Assessments	0	0	23,691
Juvenile Court			
Fines	0	0	3,762
Officers Costs	0	0	16,868
Jail Fees	0	0	8,421
Data Entry Fee - Juvenile Court	0	0	2,992
Chancery Court			
Officers Costs	0	0	22,726
Data Entry Fee - Chancery Court	0	0	11,630
Courtroom Security Fee	0	0	4,676
Other Courts - In-county			
Fines	0	0	1,378
Other Fines, Forfeitures, and Penalties			
Proceeds from Confiscated Property	0	0	18,848
Other Fines, Forfeitures, and Penalties	0	0	2,511
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 393,126

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Charges for Current Services			
General Service Charges			
Convenience Waste Centers Collection Charge	$ 0	$ 0	$ 108,895
Surcharge - Host Agency	0	0	549,213
Solid Waste Disposal Fee	0	0	14,280
Surcharge - Waste Tire Disposal	0	0	64,236
Patient Charges	0	0	6,484,651
Health Department Collections	0	0	227,981
Other General Service Charges	0	0	207,415
Service Charges	0	0	27,284
Fees			
Recreation Fees	0	0	190,757
Copy Fees	0	0	1,454
Library Fees	0	0	15,594
Archives and Records Management Fee	0	0	29,675
Greenbelt Late Application Fee	0	0	100
Telephone Commissions	0	0	163,582
Additional Fees - Titling and Registration	0	0	123,507
Special Commissioner Fees/Special Master Fees	0	0	11,765
Data Processing Fee - Register	0	0	22,488

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Charges for Current Services (Cont.)			
Fees (Cont.)			
Data Processing Fee - Sheriff	$ 0	$ 0	$ 11,840
Sexual Offender Registration Fee - Sheriff	0	0	7,800
Data Processing Fee - County Clerk	0	0	14,637
Vehicle Insurance Coverage and Reinstatement Fees	0	0	14,987
Education Charges			
Tuition - Other	0	0	21,467
Other Charges for Services	0	0	12,503
Total Charges for Current Services	$ 0	$ 0	$ 8,326,111
Other Local Revenues			
Recurring Items			
Investment Income	$ 3,177	$ 0	$ 1,276,359
Lease/Rentals/PPP	0	0	74,121
Lease/PPP Interest	0	0	9,673
Sale of Materials and Supplies	0	0	3,571
Commissary Sales	0	0	65,310
Sale of Gasoline	0	0	162,267
Sale of Recycled Materials	0	0	13,346
Miscellaneous Refunds	0	111	17,606

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Other Local Revenues (Cont.)			
Nonrecurring Items			
Sale of Equipment	$ 0	$ 0	$ 17,652
Damages Recovered from Individuals	0	0	1,645
Contributions and Gifts	0	0	18,058
Other Local Revenues			
Other Local Revenues	0	0	314,533
Total Other Local Revenues	$ 3,177	$ 111	$ 1,974,141
Fees Received From County Officials			
Fees In-Lieu-of Salary			
County Clerk	$ 0	$ 0	$ 1,298,460
General Sessions Court Clerk	0	0	1,004,884
Clerk and Master	0	0	345,412
Register	0	0	393,015
Sheriff	0	0	82,259
Trustee	0	0	1,850,241
Total Fees Received From County Officials	$ 0	$ 0	$ 4,974,271

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
State of Tennessee			
General Government Grants			
Juvenile Services Program	$ 0	$ 0	$ 18,000
Aging Programs	0	0	45,000
Other General Government Grants	0	0	41,995
Public Safety Grants			
Law Enforcement Training Programs	0	0	105,600
Drug Control Grants	0	0	157,065
School Resource Officer Grants	0	0	1,221,586
Other Public Safety Grants	0	0	824,585
Health and Welfare Grants			
Health Department Programs	0	0	328,139
Other Health and Welfare Grants	0	0	28,000
Public Works Grants			
State Aid Program	0	0	1,127,317
Litter Program	0	0	22,256
Other Public Works Grants	0	0	44,653
Other State Revenues			
Income Tax	0	0	82
Beer Tax	0	0	17,752

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
State of Tennessee (Cont.)			
Other State Revenues (Cont.)			
Alcoholic Beverage Tax	$ 0	$ 0	$ 150,095
Opioid Settlement Funds - TN Abatement Council	0	0	334,627
State Revenue Sharing - T.V.A.	0	0	278,364
State Revenue Sharing - Telecommunications	0	0	109,250
State Shared Sports Gaming Privilege Tax	0	0	73,820
Contracted Prisoner Boarding	0	0	3,503,991
Gasoline and Motor Fuel Tax	0	0	2,845,531
Hybrid/Electric Vehicle Registration Fee	0	0	31,571
Petroleum Special Tax	0	0	51,100
Registrar's Salary Supplement	0	0	15,164
Other State Grants	0	0	366,986
Other State Revenues	0	0	73,807
Total State of Tennessee	$ 0	$ 0	$ 11,816,336
Federal Government			
Federal Through State			
Community Development	$ 0	$ 0	$ 2,000
Civil Defense Reimbursement	0	0	32,024

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Federal Government (Cont.)			
Federal Through State (Cont.)			
Medicaid	$ 0	$ 0	$ 293,040
American Rescue Plan Act Grant #1	0	1,952,364	2,018,391
Other Federal through State	0	0	519,193
Direct Federal Revenue			
American Rescue Plan Act Grant #6	0	0	2,335,989
Other Direct Federal Revenue	0	0	61,598
Total Federal Government	$ 0	$ 1,952,364	$ 5,262,235
Other Governments and Citizens Groups			
Other Governments			
Contributions	$ 0	$ 0	$ 1,642,135
Contracted Services	0	0	362,484
Citizens Groups			
Donations	0	0	26,503
Other			
Other	0	0	21,913
Opioid Settlement Funds - Past Remediation	0	0	177,923
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 2,230,958
Total	$ 1,737,351	$ 2,373,827	$ 65,106,155

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2025

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Other Education Special Revenue	Internal School
Local Taxes					
County Property Taxes					
Current Property Tax	$ 15,336,752	$ 0	$ 0	$ 0	$ 0
Trustee's Collections - Prior Year	203,376	0	0	0	0
Trustee's Collections - Bankruptcy	3,856	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	140,470	0	0	0	0
Interest and Penalty	103,812	0	0	0	0
Payments in-Lieu-of Taxes - Other	492,000	0	0	0	0
County Local Option Taxes					
Local Option Sales Tax	14,005,431	0	0	0	0
Mixed Drink Tax	2,034	0	0	0	0
Total Local Taxes	$ 30,287,731	$ 0	$ 0	$ 0	$ 0
Licenses and Permits					
Licenses					
Marriage Licenses	$ 3,118	$ 0	$ 0	$ 0	$ 0
Total Licenses and Permits	$ 3,118	$ 0	$ 0	$ 0	$ 0

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Other Education Special Revenue	Special Revenue Funds: Internal School
Charges for Current Services					
Education Charges					
Tuition - Other	$ 0	$ 0	$ 0	$ 288,422	$ 0
Lunch Payments - Adults	0	0	12,243	0	0
A la Carte Sales	0	0	118,805	0	0
School Based Health Services - FFS	531,141	0	0	0	0
Receipts from Individual Schools	115,160	0	0	0	0
Other Charges for Services	10,503	0	0	0	0
Total Charges for Current Services	$ 656,804	$ 0	$ 131,048	$ 288,422	$ 0
Other Local Revenues					
Recurring Items					
Investment Income	$ 592,741	$ 0	$ 75,270	$ 0	$ 0
Sale of Materials and Supplies	1,388	0	356	0	0
Miscellaneous Refunds	57,169	1,062	17,994	638	0
Nonrecurring Items					
Sale of Equipment	21,395	0	0	0	0
Damages Recovered from Individuals	106	0	0	0	0

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Other Education Special Revenue	Special Revenue Funds: Internal School
Other Local Revenues (Cont.)					
Other Local Revenues					
Other Local Revenues	$ 25,200	$ 0	$ 0	$ 1,555	$ 3,570,976
Total Other Local Revenues	$ 697,999	$ 1,062	$ 93,620	$ 2,193	$ 3,570,976
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 121,200	$ 0	$ 0	$ 0	$ 0
State Education Funds					
Tennessee Investment in Student Achievement	43,661,389	0	0	0	0
TISA - On-behalf Payments	116,868	0	0	0	0
Early Childhood Education	122,659	0	0	634,818	0
School Food Service	0	0	29,863	0	0
Other State Education Funds	711,371	0	0	0	0
Paid Parental Leave	281,807	11,287	0	0	0
Career Ladder Program	51,698	0	0	0	0
Other Vocational	2,256,269	0	0	0	0
Other State Revenues					
State Revenue Sharing - T.V.A.	986,928	0	0	0	0

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Other Education Special Revenue	Special Revenue Funds: Internal School
State of Tennessee (Cont.)					
Other State Revenues (Cont.)					
Other State Revenues	$ 5,001	$ 0	$ 0	$ 0	$ 0
Total State of Tennessee	$ 48,315,190	$ 11,287	$ 29,863	$ 634,818	$ 0
Federal Government					
Federal Through State					
USDA School Lunch Program	$ 0	$ 0	$ 2,415,127	$ 0	$ 0
USDA - Commodities	0	0	317,935	0	0
Breakfast	0	0	1,130,308	0	0
USDA - Other	0	0	349,551	152,782	0
Vocational Education - Basic Grants to States	0	188,440	0	0	0
Title I Grants to Local Education Agencies	0	1,731,188	0	0	0
Special Education - Grants to States	0	2,070,448	0	0	0
Special Education Preschool Grants	0	98,969	0	0	0
English Language Acquisition Grants	0	15,289	0	0	0
Eisenhower Professional Development State Grants	0	293,096	0	0	0
COVID-19 Grant D	0	82,783	0	0	0
American Rescue Plan Act Grant #1	0	500,448	0	0	0
Other Federal through State	191,766	250,991	0	0	0

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Other Education Special Revenue	Special Revenue Funds: Internal School
Federal Government (Cont.)					
Direct Federal Revenue					
ROTC Reimbursement	$ 180,934	$ 0	$ 0	$ 0	$ 0
Other Direct Federal Revenue	0	0	0	4,600,405	0
Total Federal Government	$ 372,700	$ 5,231,652	$ 4,212,921	$ 4,753,187	$ 0
Other Governments and Citizens Groups					
Other Governments					
Contributions	$ 634,200	$ 0	$ 0	$ 0	$ 0
Citizens Groups					
Donations	1,875	0	0	0	0
Total Other Governments and Citizens Groups	$ 636,075	$ 0	$ 0	$ 0	$ 0
Total	$ 80,969,617	$ 5,244,001	$ 4,467,452	$ 5,678,620	$ 3,570,976

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund	
	Education Capital Projects	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 881,015	$ 16,217,767
Trustee's Collections - Prior Year	18,060	221,436
Trustee's Collections - Bankruptcy	213	4,069
Circuit Clerk/Clerk and Master Collections - Prior Years	0	140,470
Interest and Penalty	4,460	108,272
Payments in-Lieu-of Taxes - Other	0	492,000
County Local Option Taxes		
Local Option Sales Tax	0	14,005,431
Mixed Drink Tax	0	2,034
Total Local Taxes	$ 903,748	$ 31,191,479
Licenses and Permits		
Licenses		
Marriage Licenses	$ 0	$ 3,118
Total Licenses and Permits	$ 0	$ 3,118

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund	
	Education Capital Projects	Total
Charges for Current Services		
Education Charges		
Tuition - Other	$ 0	$ 288,422
Lunch Payments - Adults	0	12,243
A la Carte Sales	0	118,805
School Based Health Services - FFS	0	531,141
Receipts from Individual Schools	0	115,160
Other Charges for Services	0	10,503
Total Charges for Current Services	$ 0	$ 1,076,274
Other Local Revenues		
Recurring Items		
Investment Income	$ 0	$ 668,011
Sale of Materials and Supplies	0	1,744
Miscellaneous Refunds	0	76,863
Nonrecurring Items		
Sale of Equipment	0	21,395
Damages Recovered from Individuals	0	106

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund	
	Education Capital Projects	Total
Other Local Revenues (Cont.)		
Other Local Revenues		
Other Local Revenues	$ 0	$ 3,597,731
Total Other Local Revenues	$ 0	$ 4,365,850
State of Tennessee		
General Government Grants		
On-behalf Contributions for OPEB	$ 0	$ 121,200
State Education Funds		
Tennessee Investment in Student Achievement	0	43,661,389
TISA - On-behalf Payments	0	116,868
Early Childhood Education	0	757,477
School Food Service	0	29,863
Other State Education Funds	0	711,371
Paid Parental Leave	0	293,094
Career Ladder Program	0	51,698
Other Vocational	0	2,256,269
Other State Revenues		
State Revenue Sharing - T.V.A.	0	986,928

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund	
	Education Capital Projects	Total
State of Tennessee (Cont.)		
Other State Revenues (Cont.)		
Other State Revenues	$ 0	$ 5,001
Total State of Tennessee	$ 0	$ 48,991,158
Federal Government		
Federal Through State		
USDA School Lunch Program	$ 0	$ 2,415,127
USDA - Commodities	0	317,935
Breakfast	0	1,130,308
USDA - Other	0	502,333
Vocational Education - Basic Grants to States	0	188,440
Title I Grants to Local Education Agencies	0	1,731,188
Special Education - Grants to States	0	2,070,448
Special Education Preschool Grants	0	98,969
English Language Acquisition Grants	0	15,289
Eisenhower Professional Development State Grants	0	293,096
COVID-19 Grant D	0	82,783
American Rescue Plan Act Grant #1	0	500,448
Other Federal through State	0	442,757

(Continued)

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Anderson County School Department (Cont.)

	Capital Projects Fund	
	Education Capital Projects	Total
Federal Government (Cont.)		
Direct Federal Revenue		
ROTC Reimbursement	$ 0	$ 180,934
Other Direct Federal Revenue	0	4,600,405
Total Federal Government	$ 0	$ 14,570,460
Other Governments and Citizens Groups		
Other Governments		
Contributions	$ 0	$ 634,200
Citizens Groups		
Donations	0	1,875
Total Other Governments and Citizens Groups	$ 0	$ 636,075
Total	$ 903,748	$ 100,834,414

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2025

General Fund			
General Government			
County Commission			
Secretary to Board	$ 62,703		
Board and Committee Members Fees	145,017		
Social Security	11,019		
Pensions	11,635		
Life Insurance	1,065		
Medical Insurance	105,677		
Dental Insurance	5,573		
Unemployment Compensation	23		
Employer Medicare	2,438		
Other Fringe Benefits	849		
Communication	3,396		
Dues and Memberships	2,535		
Legal Notices, Recording, and Court Costs	2,244		
Postal Charges	17		
Printing, Stationery, and Forms	195		
Travel	13,781		
Other Contracted Services	4,902		
Office Supplies	719		
Other Supplies and Materials	275		
In Service/Staff Development	6,175		
Total County Commission		$	380,238
Board of Equalization			
Board and Committee Members Fees	$ 2,965		
Social Security	184		
Unemployment Compensation	4		
Employer Medicare	43		
Total Board of Equalization			3,196
Other Boards and Committees			
County Official/Administrative Officer	$ 56,025		
Guards	9,550		
Secretary(ies)	8,398		
Maintenance Personnel	112,312		
Social Security	10,527		
Pensions	10,598		

(Continued)

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

General Fund (Cont.)
General Government (Cont.)
Other Boards and Committees (Cont.)

Life Insurance	$ 336	
Medical Insurance	45,648	
Dental Insurance	1,355	
Unemployment Compensation	109	
Employer Medicare	2,462	
Other Fringe Benefits	275	
Communication	2,519	
Dues and Memberships	80	
Lease/SBITA Payments	1,250	
Maintenance and Repair Services - Equipment	993	
Maintenance and Repair Services - Vehicles	2,916	
Rentals	9,100	
Disposal Fees	2,101	
Other Contracted Services	35,212	
Crushed Stone	3,000	
Gasoline	15,880	
Natural Gas	1,704	
Office Supplies	150	
Tires and Tubes	808	
Uniforms	765	
Utilities	49,953	
Water and Sewer	2,156	
Wood Products	1,500	
Other Supplies and Materials	20,383	
Vehicle and Equipment Insurance	4,500	
Other Charges	46	
Total Other Boards and Committees		$ 412,611

County Mayor/Executive

County Official/Administrative Officer	$ 128,655
Clerical Personnel	38,400
Other Per Diem and Fees	9,600
Social Security	10,395
Pensions	10,577
Life Insurance	156
Medical Insurance	19,630

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
County Mayor/Executive (Cont.)			
Dental Insurance	$ 653		
Unemployment Compensation	18		
Employer Medicare	2,431		
Other Fringe Benefits	138		
Dues and Memberships	2,360		
Postal Charges	42		
Travel	3,815		
Other Contracted Services	4,967		
Office Supplies	717		
Other Supplies and Materials	205		
In Service/Staff Development	1,650		
Total County Mayor/Executive		$	234,409
Personnel Office			
Supervisor/Director	$ 83,795		
Clerical Personnel	61,108		
Part-time Personnel	1,539		
Social Security	8,949		
Pensions	7,658		
Life Insurance	184		
Medical Insurance	9,712		
Dental Insurance	406		
Unemployment Compensation	59		
Employer Medicare	2,093		
Other Fringe Benefits	97		
Communication	39		
Data Processing Services	7,764		
Dues and Memberships	590		
Postal Charges	118		
Travel	48		
Other Contracted Services	1,660		
Office Supplies	1,066		
In Service/Staff Development	899		
Total Personnel Office			187,784

(Continued)

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

General Fund (Cont.)
General Government (Cont.)
County Attorney

County Official/Administrative Officer	$ 142,862	
Assistant(s)	21,944	
Paraprofessionals	46,800	
Secretary(ies)	70,611	
Social Security	21,378	
Pensions	15,204	
Life Insurance	219	
Medical Insurance	30,678	
Dental Insurance	1,284	
Unemployment Compensation	91	
Employer Medicare	4,489	
Other Fringe Benefits	213	
Dues and Memberships	1,979	
Legal Services	314	
Legal Notices, Recording, and Court Costs	188	
Postal Charges	1,936	
Travel	2,185	
Other Contracted Services	50,247	
Library Books/Media	1,003	
Office Supplies	1,867	
Other Charges	120	
Total County Attorney		$ 415,612

Election Commission

County Official/Administrative Officer	$ 100,251	
Deputy(ies)	153,638	
Part-time Personnel	17,870	
Other Salaries and Wages	14,958	
Election Commission	9,100	
Election Workers	117,712	
Social Security	22,572	
Pensions	13,510	
Life Insurance	530	
Medical Insurance	22,936	
Dental Insurance	3,054	
Unemployment Compensation	158	

(Continued)

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

General Fund (Cont.)
General Government (Cont.)
Election Commission (Cont.)

Employer Medicare	$ 5,279	
Other Fringe Benefits	531	
Communication	2,228	
Data Processing Services	5,316	
Dues and Memberships	574	
Legal Notices, Recording, and Court Costs	3,179	
Maintenance Agreements	25,200	
Postal Charges	8,254	
Printing, Stationery, and Forms	20,000	
Rentals	8,015	
Travel	5,350	
Other Contracted Services	5,760	
Office Supplies	3,416	
Other Supplies and Materials	1,296	
In Service/Staff Development	400	
Total Election Commission		$ 571,087

Register of Deeds

County Official/Administrative Officer	$ 111,390	
Clerical Personnel	228,602	
Social Security	19,631	
Pensions	20,379	
Life Insurance	402	
Medical Insurance	57,336	
Dental Insurance	2,007	
Unemployment Compensation	84	
Employer Medicare	4,591	
Other Fringe Benefits	343	
Communication	278	
Dues and Memberships	1,186	
Maintenance and Repair Services - Office Equipment	23,145	
Postal Charges	1,472	
Rentals	2,858	
Travel	2,448	
Data Processing Supplies	368	
Duplicating Supplies	425	

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Register of Deeds (Cont.)			
Office Supplies	$ 1,407		
In Service/Staff Development	425		
Data Processing Equipment	2,172		
Furniture and Fixtures	1,321		
Other Capital Outlay	1,000		
Total Register of Deeds		$	483,270
Planning			
Supervisor/Director	$ 76,981		
Part-time Personnel	23,850		
Other Salaries and Wages	122,391		
Social Security	12,834		
Pensions	12,037		
Life Insurance	336		
Medical Insurance	49,560		
Dental Insurance	1,716		
Unemployment Compensation	112		
Employer Medicare	3,001		
Other Fringe Benefits	275		
Communication	3,915		
Dues and Memberships	295		
Legal Notices, Recording, and Court Costs	810		
Maintenance Agreements	1,800		
Maintenance and Repair Services - Vehicles	2,530		
Postal Charges	1,238		
Printing, Stationery, and Forms	125		
Other Contracted Services	26,446		
Gasoline	4,990		
Office Supplies	1,143		
Other Supplies and Materials	2,857		
Vehicle and Equipment Insurance	3,000		
In Service/Staff Development	1,607		
Motor Vehicles	2,313		
Total Planning			356,162

(Continued)

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

General Fund (Cont.)
General Government (Cont.)
County Buildings

Supervisor/Director	$ 63,482	
Clerical Personnel	3,608	
Custodial Personnel	137,924	
Maintenance Personnel	32,794	
Overtime Pay	284	
Other Salaries and Wages	5,766	
Social Security	13,528	
Pensions	14,618	
Life Insurance	521	
Medical Insurance	58,824	
Dental Insurance	1,885	
Unemployment Compensation	128	
Employer Medicare	3,164	
Other Fringe Benefits	412	
Communication	1,290	
Janitorial Services	11,364	
Maintenance and Repair Services - Buildings	48,582	
Maintenance and Repair Services - Equipment	1,199	
Maintenance and Repair Services - Vehicles	676	
Pest Control	1,860	
Disposal Fees	6,302	
Other Contracted Services	24,591	
Custodial Supplies	27,876	
Electricity	197,543	
Gasoline	5,313	
Natural Gas	36,267	
Office Supplies	346	
Small Tools	471	
Uniforms	3,733	
Water and Sewer	21,308	
Other Supplies and Materials	9,076	
Other Charges	10,704	
Building Improvements	33,961	
Other Construction	14,155	
Total County Buildings		$ 793,555

(Continued)

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

General Fund (Cont.)
General Government (Cont.)
Other Facilities

Maintenance Personnel	$ 47,630		
Social Security	2,946		
Pensions	2,851		
Life Insurance	90		
Unemployment Compensation	21		
Employer Medicare	689		
Communication	780		
Maintenance and Repair Services - Buildings	9,737		
Maintenance and Repair Services - Equipment	574		
Other Contracted Services	789		
Other Supplies and Materials	2,801		
Total Other Facilities		$	68,908

Other General Administration

Accounting Services	$ 1,060		
Audit Services	33,934		
Dues and Memberships	2,500		
Legal Services	1,186		
Travel	5,954		
Remittance of Revenue Collected	8,868		
Other Contracted Services	35,302		
Other Supplies and Materials	8,002		
Judgments	1,600,000		
Workers' Compensation Insurance	580,000		
Other Charges	200,364		
Other Capital Outlay	45,439		
Total Other General Administration			2,522,609

Preservation of Records

Clerical Personnel	$ 37,848		
Part-time Personnel	7,946		
Social Security	2,731		
Pensions	2,251		
Life Insurance	66		
Medical Insurance	11,402		
Dental Insurance	291		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Preservation of Records (Cont.)			
Unemployment Compensation	$ 40		
Employer Medicare	639		
Other Fringe Benefits	69		
Postal Charges	3		
Travel	483		
Other Contracted Services	3,918		
Other Supplies and Materials	448		
In Service/Staff Development	85		
Office Equipment	184		
Total Preservation of Records		$	68,404
Finance			
Accounting and Budgeting			
County Official/Administrative Officer	$ 111,390		
Accountants/Bookkeepers	389,265		
Part-time Personnel	3,000		
Social Security	28,737		
Pensions	29,463		
Life Insurance	614		
Medical Insurance	70,192		
Dental Insurance	3,250		
Unemployment Compensation	156		
Employer Medicare	6,721		
Other Fringe Benefits	507		
Dues and Memberships	190		
Legal Notices, Recording, and Court Costs	268		
Maintenance Agreements	44,200		
Postal Charges	4,697		
Printing, Stationery, and Forms	3,012		
Travel	2,651		
Other Contracted Services	396		
Office Supplies	1,434		
In Service/Staff Development	2,672		
Other Charges	959		
Communication Equipment	4,070		
Data Processing Equipment	3,833		
Total Accounting and Budgeting			711,677

(Continued)

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

General Fund (Cont.)
Finance (Cont.)
Purchasing

County Official/Administrative Officer	$ 74,558	
Purchasing Personnel	60,135	
Social Security	7,533	
Pensions	7,801	
Life Insurance	134	
Medical Insurance	23,897	
Dental Insurance	1,053	
Unemployment Compensation	56	
Employer Medicare	1,762	
Other Fringe Benefits	117	
Dues and Memberships	80	
Postal Charges	1,594	
Other Contracted Services	10,117	
Office Supplies	35	
Other Supplies and Materials	1,226	
In Service/Staff Development	350	
Total Purchasing		$ 190,448

Property Assessor's Office

County Official/Administrative Officer	$ 111,390
Deputy(ies)	417,066
Social Security	29,730
Pensions	27,682
Life Insurance	639
Medical Insurance	60,980
Dental Insurance	3,546
Unemployment Compensation	248
Employer Medicare	7,430
Other Fringe Benefits	658
Audit Services	51,750
Communication	1,290
Data Processing Services	45,233
Dues and Memberships	2,120
Legal Services	16,884
Maintenance Agreements	4,608
Maintenance and Repair Services - Vehicles	3,221

(Continued)

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

General Fund (Cont.)
Finance (Cont.)
Property Assessor's Office (Cont.)

Postal Charges	$ 4,272	
Printing, Stationery, and Forms	1,607	
Travel	5,376	
Other Contracted Services	5,785	
Gasoline	1,083	
Office Supplies	937	
Other Supplies and Materials	2,086	
In Service/Staff Development	1,985	
Data Processing Equipment	2,972	
Total Property Assessor's Office		$ 810,578

County Trustee's Office

County Official/Administrative Officer	$ 111,390	
Clerical Personnel	370,003	
Part-time Personnel	25,193	
Social Security	29,359	
Pensions	26,464	
Life Insurance	788	
Medical Insurance	95,168	
Dental Insurance	5,056	
Unemployment Compensation	239	
Employer Medicare	6,866	
Other Fringe Benefits	500	
Data Processing Services	7,694	
Dues and Memberships	1,086	
Legal Notices, Recording, and Court Costs	111	
Maintenance Agreements	29,909	
Postal Charges	16,200	
Printing, Stationery, and Forms	11,526	
Rentals	14,714	
Travel	931	
Other Contracted Services	1,286	
Office Supplies	2,906	
Utilities	4,336	
Water and Sewer	598	
Other Supplies and Materials	1,995	

(Continued)

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

General Fund (Cont.)		
Finance (Cont.)		
County Trustee's Office (Cont.)		
In Service/Staff Development	$ 150	
Data Processing Equipment	1,959	
Total County Trustee's Office		$ 766,427
County Clerk's Office		
County Official/Administrative Officer	$ 111,390	
Clerical Personnel	620,411	
Part-time Personnel	33,268	
Social Security	44,863	
Pensions	40,762	
Life Insurance	1,458	
Medical Insurance	109,226	
Dental Insurance	6,719	
Unemployment Compensation	455	
Employer Medicare	10,492	
Other Fringe Benefits	1,055	
Communication	1,948	
Data Processing Services	23,232	
Dues and Memberships	926	
Janitorial Services	3,600	
Maintenance and Repair Services - Buildings	422	
Postal Charges	46,527	
Printing, Stationery, and Forms	6,406	
Rentals	8,681	
Travel	673	
Other Contracted Services	16,300	
Data Processing Supplies	3,940	
Gasoline	96	
Office Supplies	9,988	
In Service/Staff Development	500	
Data Processing Equipment	18,765	
Furniture and Fixtures	1,800	
Total County Clerk's Office		1,123,903
Data Processing		
County Official/Administrative Officer	$ 86,277	

(Continued)

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

General Fund (Cont.)		
Finance (Cont.)		
Data Processing (Cont.)		
Data Processing Personnel	$ 116,159	
Clerical Personnel	5,260	
Other Salaries and Wages	9,960	
Social Security	12,702	
Pensions	13,016	
Life Insurance	291	
Medical Insurance	35,139	
Dental Insurance	1,526	
Unemployment Compensation	90	
Employer Medicare	2,971	
Other Fringe Benefits	254	
Communication	1,755	
Maintenance and Repair Services - Vehicles	239	
Other Contracted Services	121,790	
Gasoline	611	
Office Supplies	1,175	
Other Supplies and Materials	2,474	
Data Processing Equipment	607	
Total Data Processing		$ 412,296
Administration of Justice		
Circuit Court		
County Official/Administrative Officer	$ 111,390	
Clerical Personnel	855,349	
Part-time Personnel	41,972	
Overtime Pay	4,989	
Jury and Witness Expense	53,787	
Social Security	59,192	
Pensions	54,612	
Life Insurance	1,722	
Medical Insurance	147,746	
Dental Insurance	8,516	
Unemployment Compensation	467	
Employer Medicare	13,843	
Other Fringe Benefits	1,310	
Contracts with Other Public Agencies	35,501	

(Continued)

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

General Fund (Cont.)
Administration of Justice (Cont.)
Circuit Court (Cont.)

Dues and Memberships	$ 710	
Legal Notices, Recording, and Court Costs	321	
Maintenance Agreements	10,457	
Maintenance and Repair Services - Office Equipment	1,545	
Postal Charges	19,218	
Printing, Stationery, and Forms	7,927	
Travel	450	
Duplicating Supplies	5,048	
Gasoline	753	
Office Supplies	10,124	
Other Supplies and Materials	4,971	
In Service/Staff Development	1,226	
Data Processing Equipment	34,155	
Furniture and Fixtures	5,028	
Total Circuit Court		$ 1,492,329

Criminal Court

Office Supplies	$ 459	
Total Criminal Court		459

General Sessions Judge

Judge(s)	$ 403,305	
Assistant(s)	110,822	
Other Salaries and Wages	10,092	
Social Security	28,225	
Pensions	31,488	
Life Insurance	358	
Medical Insurance	39,066	
Dental Insurance	1,445	
Unemployment Compensation	42	
Employer Medicare	7,358	
Other Fringe Benefits	223	
Dues and Memberships	700	
Maintenance and Repair Services - Office Equipment	250	
Postal Charges	292	
Printing, Stationery, and Forms	400	

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
General Sessions Judge (Cont.)			
Travel	$ 2,900		
Other Contracted Services	6,037		
Office Supplies	959		
In Service/Staff Development	1,751		
Total General Sessions Judge		$	645,713
Drug Court			
Supervisor/Director	$ 56,809		
Social Security	3,280		
Pensions	3,277		
Life Insurance	67		
Medical Insurance	4,680		
Dental Insurance	243		
Unemployment Compensation	21		
Employer Medicare	767		
Other Fringe Benefits	57		
Dues and Memberships	220		
Travel	2,110		
Other Contracted Services	32,762		
Office Supplies	2,914		
Other Supplies and Materials	7,999		
Workers' Compensation Insurance	72		
In Service/Staff Development	1,575		
Other Charges	7,593		
Total Drug Court			124,446
Chancery Court			
County Official/Administrative Officer	$ 111,390		
Clerical Personnel	302,412		
Social Security	24,081		
Pensions	23,029		
Life Insurance	529		
Medical Insurance	76,964		
Dental Insurance	3,135		
Unemployment Compensation	174		
Employer Medicare	5,632		

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
Chancery Court (Cont.)			
Other Fringe Benefits	$ 541		
Dues and Memberships	1,136		
Legal Notices, Recording, and Court Costs	120		
Maintenance Agreements	5,278		
Maintenance and Repair Services - Office Equipment	19,288		
Postal Charges	5,770		
Printing, Stationery, and Forms	546		
Other Contracted Services	398		
Data Processing Supplies	240		
Duplicating Supplies	2,332		
Office Supplies	9,028		
Furniture and Fixtures	39,524		
Total Chancery Court		$	631,547
Juvenile Court			
Judge(s)	$ 201,653		
Other Salaries and Wages	287,720		
Social Security	28,953		
Pensions	29,355		
Life Insurance	591		
Medical Insurance	60,054		
Dental Insurance	3,393		
Unemployment Compensation	126		
Employer Medicare	6,771		
Other Fringe Benefits	395		
Communication	601		
Contracts with Government Agencies	33,615		
Dues and Memberships	530		
Evaluation and Testing	1,995		
Postal Charges	4,999		
Rentals	2,054		
Travel	3,254		
Office Supplies	438		
Other Supplies and Materials	2,145		
Vehicle and Equipment Insurance	750		
In Service/Staff Development	1,380		
Total Juvenile Court			670,772

(Continued)

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

General Fund (Cont.)
Administration of Justice (Cont.)

District Attorney General			
Other Salaries and Wages	$ 268,946		
Social Security	15,947		
Pensions	16,245		
Life Insurance	441		
Medical Insurance	48,304		
Dental Insurance	1,763		
Unemployment Compensation	105		
Employer Medicare	3,730		
Other Fringe Benefits	286		
Maintenance and Repair Services - Vehicles	288		
Rentals	12,000		
Travel	761		
Electricity	5,686		
Gasoline	464		
Other Supplies and Materials	9,263		
Liability Insurance	1,657		
Vehicle and Equipment Insurance	500		
Workers' Compensation Insurance	250		
In Service/Staff Development	125		
Other Charges	4,038		
Total District Attorney General		$	390,799
Office of Public Defender			
Part-time Personnel	$ 30,540		
Social Security	1,893		
Unemployment Compensation	63		
Employer Medicare	443		
Total Office of Public Defender			32,939
Judicial Commissioners			
Duplicating Supplies	$ 34		
Office Supplies	1,957		
Total Judicial Commissioners			1,991
Probate Court			
Duplicating Supplies	$ 499		

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Probate Court (Cont.)		
Office Supplies	$ 1,195	
Other Supplies and Materials	500	
Total Probate Court		$ 2,194
Other Administration of Justice		
Supervisor/Director	$ 56,852	
Probation Officer(s)	50,626	
Social Security	6,288	
Pensions	6,333	
Life Insurance	175	
Medical Insurance	14,012	
Dental Insurance	699	
Unemployment Compensation	42	
Employer Medicare	1,471	
Other Fringe Benefits	149	
Travel	466	
Other Contracted Services	9,175	
Office Supplies	1,420	
Other Supplies and Materials	1,146	
Total Other Administration of Justice		148,854
Courtroom Security		
Other Contracted Services	$ 609	
Law Enforcement Supplies	4,038	
Other Supplies and Materials	659	
Other Capital Outlay	2,564	
Total Courtroom Security		7,870
Victim Assistance Programs		
Remittance of Revenue Collected	$ 28,393	
Total Victim Assistance Programs		28,393
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 122,529	
Supervisor/Director	62,990	

(Continued)

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

General Fund (Cont.)
Public Safety (Cont.)
Sheriff's Department (Cont.)

Deputy(ies)	$	2,951,071
Secretary(ies)		62,552
Clerical Personnel		78,470
School Resource Officer		926,014
Overtime Pay		193,035
Bonus Payments		112,600
Other Salaries and Wages		644,319
Social Security		300,713
Pensions		293,409
Life Insurance		7,262
Medical Insurance		878,554
Dental Insurance		37,746
Unemployment Compensation		2,264
Employer Medicare		70,307
Other Fringe Benefits		5,407
Communication		39,655
Contracts with Government Agencies		12,263
Contracts with Private Agencies		49,153
Dues and Memberships		2,500
Maintenance and Repair Services - Equipment		8,324
Maintenance and Repair Services - Vehicles		45,801
Medical and Dental Services		4,896
Postal Charges		13,908
Printing, Stationery, and Forms		1,974
Rentals		1,772
Towing Services		1,025
Travel		10,048
Duplicating Supplies		1,468
Gasoline		183,800
Law Enforcement Supplies		121,927
Office Supplies		5,995
Tires and Tubes		34,918
Uniforms		61,720
Utilities		2,562
Software		159,486
Other Supplies and Materials		2,412

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Sheriff's Department (Cont.)		
Liability Insurance	$ 59,600	
Vehicle and Equipment Insurance	55,000	
Workers' Compensation Insurance	1,500	
In Service/Staff Development	54,689	
Communication Equipment	51,585	
Data Processing Equipment	6,653	
Law Enforcement Equipment	173,054	
Motor Vehicles	65,189	
Total Sheriff's Department		$ 7,982,119
Jail		
Guards	$ 3,556,629	
Overtime Pay	249,719	
Social Security	224,061	
Pensions	201,431	
Life Insurance	5,160	
Medical Insurance	532,522	
Dental Insurance	21,253	
Unemployment Compensation	1,798	
Employer Medicare	51,923	
Other Fringe Benefits	3,729	
Communication	21,728	
Contracts with Government Agencies	5,279	
Contracts with Private Agencies	92,209	
Maintenance and Repair Services - Buildings	77,099	
Medical and Dental Services	9,600	
Pest Control	480	
Printing, Stationery, and Forms	332	
Travel	11,967	
Disposal Fees	18,302	
Other Contracted Services	1,269,906	
Custodial Supplies	89,001	
Duplicating Supplies	4,685	
Electricity	169,811	
Gasoline	26,392	
Law Enforcement Supplies	7,318	

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Jail (Cont.)			
Natural Gas	$ 74,674		
Office Supplies	6,769		
Prisoners Clothing	19,219		
Uniforms	26,965		
Water and Sewer	127,439		
Other Supplies and Materials	55,324		
Building and Contents Insurance	26,000		
Liability Insurance	39,374		
Medical Claims	910,000		
Vehicle and Equipment Insurance	10,000		
In Service/Staff Development	4,260		
Other Charges	2,600		
Communication Equipment	6,644		
Data Processing Equipment	6,720		
Furniture and Fixtures	4,382		
Law Enforcement Equipment	2,599		
Motor Vehicles	37,545		
Total Jail		$	8,012,848
Correctional Incentive Program Improvements			
Supervisor/Director	$ 64,288		
Part-time Personnel	18,490		
Other Salaries and Wages	45,088		
Social Security	7,778		
Pensions	6,930		
Life Insurance	177		
Medical Insurance	7,887		
Dental Insurance	400		
Unemployment Compensation	52		
Employer Medicare	1,819		
Other Fringe Benefits	163		
Travel	396		
Other Supplies and Materials	14,635		
Workers' Compensation Insurance	30		
In Service/Staff Development	4,405		
Total Correctional Incentive Program Improvements			172,538

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Commissary			
Other Supplies and Materials	$ 7,610		
Furniture and Fixtures	2,564		
Other Capital Outlay	21,649		
Total Commissary		$	31,823
Civil Defense			
Assistant(s)	$ 52,748		
Supervisor/Director	56,025		
Part-time Personnel	31,967		
Social Security	8,284		
Pensions	6,517		
Life Insurance	156		
Medical Insurance	21,768		
Dental Insurance	995		
Unemployment Compensation	94		
Employer Medicare	1,937		
Other Fringe Benefits	137		
Communication	2,204		
Contracts with Government Agencies	2,000		
Contributions	144,006		
Maintenance and Repair Services - Equipment	33,329		
Maintenance and Repair Services - Vehicles	23,150		
Rentals	4,100		
Travel	3,145		
Other Contracted Services	76,671		
Gasoline	7,587		
Natural Gas	1,916		
Office Supplies	990		
Tires and Tubes	1,375		
Uniforms	901		
Utilities	1,066		
Other Supplies and Materials	68,653		
Building and Contents Insurance	2,500		
Vehicle and Equipment Insurance	10,000		
In Service/Staff Development	5,515		
Other Charges	1,103		

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Civil Defense (Cont.)		
Communication Equipment	$ 76,507	
Office Equipment	3,515	
Total Civil Defense		$ 650,861
Rescue Squad		
Contributions	$ 27,500	
Total Rescue Squad		27,500
Other Emergency Management		
Dispatchers/Radio Operators	$ 698,300	
Overtime Pay	138,677	
Social Security	48,582	
Pensions	48,472	
Life Insurance	1,037	
Medical Insurance	116,658	
Dental Insurance	4,631	
Unemployment Compensation	315	
Employer Medicare	11,362	
Other Fringe Benefits	760	
Communication	1,123	
Contracts with Government Agencies	2,800	
Contracts with Private Agencies	3,500	
Medical and Dental Services	900	
Travel	993	
Other Supplies and Materials	275	
In Service/Staff Development	104	
Total Other Emergency Management		1,078,489
County Coroner/Medical Examiner		
Other Contracted Services	$ 400,000	
Total County Coroner/Medical Examiner		400,000
Other Public Safety		
Supervisor/Director	$ 63,320	
Mechanic(s)	146,414	
Clerical Personnel	1,500	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Other Public Safety (Cont.)		
Part-time Personnel	$ 4,895	
Other Salaries and Wages	41,214	
Social Security	14,509	
Pensions	15,091	
Life Insurance	426	
Medical Insurance	59,904	
Dental Insurance	2,350	
Unemployment Compensation	120	
Employer Medicare	3,393	
Other Fringe Benefits	343	
Communication	4,564	
Dues and Memberships	710	
Maintenance and Repair Services - Vehicles	1,742	
Rentals	24,500	
Towing Services	3,300	
Disposal Fees	1,051	
Other Contracted Services	20,151	
Garage Supplies	12,738	
Gasoline	5,266	
Lubricants	6,936	
Office Supplies	1,493	
Small Tools	2,680	
Tires and Tubes	22,546	
Uniforms	5,799	
Utilities	18,760	
Vehicle Parts	90,860	
Other Supplies and Materials	4,390	
Vehicle and Equipment Insurance	1,443	
In Service/Staff Development	1,909	
Other Equipment	10,799	
Total Other Public Safety		$ 595,116
Public Health and Welfare		
Local Health Center		
Other Salaries and Wages	$ 29,305	
Social Security	1,815	

(Continued)

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

General Fund (Cont.)
Public Health and Welfare (Cont.)
Local Health Center (Cont.)

Pensions	$ 1,757		
Life Insurance	66		
Medical Insurance	6,288		
Dental Insurance	291		
Unemployment Compensation	21		
Employer Medicare	425		
Other Fringe Benefits	69		
Communication	3,852		
Dues and Memberships	570		
Maintenance and Repair Services - Buildings	5,151		
Maintenance and Repair Services - Equipment	180		
Postal Charges	500		
Rentals	1,091		
Travel	88		
Disposal Fees	1,050		
Other Contracted Services	240		
Electricity	36,020		
Natural Gas	201		
Office Supplies	6,660		
Other Supplies and Materials	3,412		
Building and Contents Insurance	2,500		
Liability Insurance	1,000		
Other Charges	5,401		
Building Improvements	450		
Heating and Air Conditioning Equipment	3,471		
Maintenance Equipment	900		
Total Local Health Center		$	112,774

Rabies and Animal Control

Supervisor/Director	$ 56,113		
Other Salaries and Wages	198,197		
Social Security	15,371		
Pensions	12,625		
Life Insurance	394		
Medical Insurance	16,472		
Dental Insurance	825		

(Continued)

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

General Fund (Cont.)
Public Health and Welfare (Cont.)
Rabies and Animal Control (Cont.)

Unemployment Compensation	$ 198	
Employer Medicare	3,595	
Other Fringe Benefits	240	
Communication	4,229	
Dues and Memberships	500	
Licenses	4,759	
Maintenance and Repair Services - Vehicles	2,440	
Other Contracted Services	2,041	
Animal Food and Supplies	3,119	
Gasoline	11,279	
Office Supplies	94	
Uniforms	3,057	
Other Supplies and Materials	19,841	
Medical Claims	35,104	
Vehicle and Equipment Insurance	2,000	
In Service/Staff Development	1,769	
Other Equipment	7,085	
Total Rabies and Animal Control		$ 401,347

Ambulance/Emergency Medical Services

Supervisor/Director	$ 89,144	
Accountants/Bookkeepers	162,498	
Medical Personnel	3,333,287	
Part-time Personnel	228,574	
Overtime Pay	1,087,224	
Social Security	287,288	
Pensions	259,003	
Life Insurance	5,834	
Medical Insurance	612,543	
Dental Insurance	29,816	
Unemployment Compensation	2,228	
Employer Medicare	67,188	
Other Fringe Benefits	4,449	
Communication	38,722	
Contracts with Government Agencies	88,440	
Data Processing Services	1,830	

(Continued)

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

General Fund (Cont.)
Public Health and Welfare (Cont.)
Ambulance/Emergency Medical Services (Cont.)

Dues and Memberships	$ 925	
Laundry Service	48,553	
Maintenance and Repair Services - Buildings	29,534	
Maintenance and Repair Services - Equipment	5,966	
Maintenance and Repair Services - Vehicles	23,770	
Pest Control	1,260	
Postal Charges	299	
Printing, Stationery, and Forms	383	
Rentals	30,360	
Travel	4,775	
Tuition	14,627	
Disposal Fees	2,101	
Other Contracted Services	388,014	
Custodial Supplies	11,959	
Drugs and Medical Supplies	231,418	
Duplicating Supplies	446	
Gasoline	160,433	
Natural Gas	6,644	
Office Supplies	3,342	
Tires and Tubes	19,758	
Uniforms	25,523	
Utilities	35,969	
Vehicle Parts	41,965	
Other Supplies and Materials	9,357	
Building and Contents Insurance	5,000	
Liability Insurance	22,612	
Vehicle and Equipment Insurance	11,500	
In Service/Staff Development	31,216	
Communication Equipment	2,130	
Data Processing Equipment	2,990	
Furniture and Fixtures	3,779	
Other Equipment	134,180	
Total Ambulance/Emergency Medical Services		$ 7,608,856

Dental Health Program

Medical Personnel	$ 353,293	

(Continued)

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

General Fund (Cont.)
Public Health and Welfare (Cont.)
Dental Health Program (Cont.)

Social Security	$ 20,781	
Pensions	18,578	
Life Insurance	426	
Medical Insurance	43,152	
Dental Insurance	1,989	
Unemployment Compensation	126	
Employer Medicare	4,860	
Other Fringe Benefits	343	
Communication	273	
Licenses	770	
Maintenance Agreements	2,868	
Maintenance and Repair Services - Equipment	3,905	
Maintenance and Repair Services - Vehicles	310	
Travel	56	
Disposal Fees	80	
Other Contracted Services	1,335	
Office Supplies	1,770	
Other Supplies and Materials	20,724	
Liability Insurance	5,100	
In Service/Staff Development	1,035	
Other Charges	621	
Health Equipment	1,638	
Total Dental Health Program		$ 484,033

Other Local Health Services

Medical Personnel	$ 253,388
Clerical Personnel	39,977
Social Security	16,854
Pensions	12,139
Life Insurance	498
Medical Insurance	52,206
Dental Insurance	1,962
Unemployment Compensation	223
Employer Medicare	3,942
Other Fringe Benefits	323
Travel	8,120

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Other Local Health Services (Cont.)			
Liability Insurance	$ 1,000		
Workers' Compensation Insurance	5,630		
Total Other Local Health Services		$	396,262
Appropriation to State			
Contracts with Other Public Agencies	$ 123,486		
Total Appropriation to State			123,486
Social, Cultural, and Recreational Services			
Senior Citizens Assistance			
Supervisor/Director	$ 49,293		
Clerical Personnel	2,000		
Part-time Personnel	43,517		
Social Security	5,617		
Pensions	1,494		
Life Insurance	80		
Medical Insurance	5,138		
Dental Insurance	266		
Unemployment Compensation	150		
Employer Medicare	1,314		
Other Fringe Benefits	63		
Communication	4,799		
Maintenance and Repair Services - Buildings	2,786		
Postal Charges	37		
Travel	31		
Disposal Fees	1,050		
Other Contracted Services	6,787		
Custodial Supplies	1,461		
Electricity	9,729		
Gasoline	12		
Natural Gas	3,334		
Office Supplies	959		
Water and Sewer	568		
Other Supplies and Materials	13,130		
In Service/Staff Development	300		
Data Processing Equipment	863		

(Continued)

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

General Fund (Cont.)		
Social, Cultural, and Recreational Services (Cont.)		
Senior Citizens Assistance (Cont.)		
Motor Vehicles	$ 41,476	
Other Equipment	4,550	
Total Senior Citizens Assistance		$ 200,804
Parks and Fair Boards		
Contributions	$ 3,000	
Total Parks and Fair Boards		3,000
Agriculture and Natural Resources		
Agricultural Extension Service		
Dues and Memberships	$ 900	
Postal Charges	675	
Travel	4,328	
Other Contracted Services	152,023	
Office Supplies	1,964	
Other Supplies and Materials	1,259	
In Service/Staff Development	500	
Data Processing Equipment	1,594	
Total Agricultural Extension Service		163,243
Soil Conservation		
Secretary(ies)	$ 40,435	
Social Security	2,490	
Pensions	2,414	
Life Insurance	66	
Dental Insurance	291	
Unemployment Compensation	21	
Employer Medicare	582	
Other Fringe Benefits	69	
Total Soil Conservation		46,368
Storm Water Management		
Maintenance Agreements	$ 3,460	
Other Contracted Services	27,800	
Other Supplies and Materials	79	
Other Charges	240	
Total Storm Water Management		31,579

(Continued)

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

General Fund (Cont.)
Other Operations

Industrial Development		
Contributions	$ 963,769	
Total Industrial Development		$ 963,769
Other Economic and Community Development		
Other Contracted Services	$ 43,995	
Total Other Economic and Community Development		43,995
Veterans' Services		
County Official/Administrative Officer	$ 52,000	
Assistant(s)	21,695	
Social Security	4,592	
Pensions	3,584	
Life Insurance	158	
Medical Insurance	4,302	
Dental Insurance	218	
Unemployment Compensation	34	
Employer Medicare	1,074	
Other Fringe Benefits	51	
Advertising	215	
Communication	312	
Postal Charges	21	
Rentals	532	
Travel	1,114	
Other Contracted Services	2,400	
Office Supplies	2,260	
Total Veterans' Services		94,562
Other Charges		
Contributions	$ 11,000	
Other Contracted Services	1,251	
Building and Contents Insurance	6,500	
Liability Insurance	130,000	
Trustee's Commission	449,829	
Total Other Charges		598,580

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
Contributions to Other Agencies			
Legal Notices, Recording, and Court Costs	$ 131		
Total Contributions to Other Agencies		$ 131	
Miscellaneous			
County Official/Administrative Officer	$ 10,000		
Part-time Personnel	16,146		
Social Security	1,578		
Pensions	600		
Unemployment Compensation	23		
Employer Medicare	369		
Communication	186,861		
Dues and Memberships	12,245		
Other Contracted Services	5,069		
Total Miscellaneous		232,891	
Principal on Debt			
General Government			
Principal on Leases	$ 33,342		
Total General Government		33,342	
Interest on Debt			
General Government			
Interest on Leases	$ 8,603		
Total General Government		8,603	
Capital Projects			
Public Utility Projects			
Engineering Services	$ 48,152		
Total Public Utility Projects		48,152	
Total General Fund			$ 45,238,551
Public Library Fund			
Social, Cultural, and Recreational Services			
Libraries			
Librarians	$ 312,446		

(Continued)

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

Public Library Fund (Cont.)			
Social, Cultural, and Recreational Services (Cont.)			
Libraries (Cont.)			
Part-time Personnel	$ 95,532		
Social Security	23,616		
Pensions	17,396		
Life Insurance	710		
Medical Insurance	82,728		
Dental Insurance	3,292		
Unemployment Compensation	395		
Employer Medicare	5,523		
Other Fringe Benefits	549		
Communication	19,184		
Data Processing Services	5,116		
Dues and Memberships	180		
Maintenance Agreements	2,110		
Pest Control	240		
Postal Charges	632		
Travel	507		
Custodial Supplies	1,392		
Library Books/Media	30,583		
Office Supplies	1,528		
Periodicals	2,153		
Utilities	28,905		
Other Supplies and Materials	10,017		
Building and Contents Insurance	1,000		
Trustee's Commission	8,716		
Workers' Compensation Insurance	1,119		
In Service/Staff Development	250		
Data Processing Equipment	7,476		
Total Libraries		$ 663,295	
Total Public Library Fund			$ 663,295
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Sanitation Management			
Supervisor/Director	$ 55,900		
Laborers	41,358		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)		
Public Health and Welfare (Cont.)		
Sanitation Management (Cont.)		
Social Security	$ 5,389	
Pensions	5,688	
Life Insurance	156	
Medical Insurance	21,696	
Dental Insurance	995	
Unemployment Compensation	42	
Employer Medicare	1,260	
Other Fringe Benefits	69	
Advertising	2,201	
Communication	286	
Maintenance and Repair Services - Vehicles	344	
Other Contracted Services	21	
Gasoline	989	
Uniforms	286	
Trustee's Commission	36,788	
Vehicle and Equipment Insurance	1,500	
Workers' Compensation Insurance	2,492	
Motor Vehicles	64,112	
Total Sanitation Management		$ 241,572
Convenience Centers		
Maintenance and Repair Services - Buildings	$ 133	
Rentals	4,248	
Other Contracted Services	723,404	
Electricity	7,921	
Water and Sewer	4,541	
Fencing	5,000	
Other Supplies and Materials	666	
Solid Waste Equipment	4,026	
Total Convenience Centers		749,939
Other Waste Collection		
Supervisor/Director	$ 3,026	
Deputy(ies)	8,927	
Social Security	698	
Pensions	717	

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Other Waste Collection (Cont.)			
Life Insurance	$ 12		
Medical Insurance	1,021		
Dental Insurance	53		
Employer Medicare	551		
Other Fringe Benefits	12		
Maintenance and Repair Services - Vehicles	881		
Other Contracted Services	37,387		
Gasoline	2,999		
Instructional Supplies and Materials	9,951		
Uniforms	397		
Vehicle and Equipment Insurance	1,700		
Workers' Compensation Insurance	50		
Total Other Waste Collection		$ 68,382	
Recycling Center			
Contracts with Private Agencies	$ 15,002		
Total Recycling Center		15,002	
Landfill Operation and Maintenance			
Contracts with Private Agencies	$ 909,950		
Contributions	14,058		
Total Landfill Operation and Maintenance		924,008	
Other Waste Disposal			
Contracts with Private Agencies	$ 88,600		
Total Other Waste Disposal		88,600	
Total Solid Waste/Sanitation Fund			$ 2,087,503
Special Purpose Fund			
Other Operations			
American Rescue Plan Act Grant #6			
Other Salaries and Wages	$ 414,500		
Social Security	25,699		
Pensions	23,070		
Unemployment Compensation	9		
Employer Medicare	6,010		
Total American Rescue Plan Act Grant #6		$ 469,288	

(Continued)

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

Special Purpose Fund (Cont.)			
Other Operations (Cont.)			
American Rescue Plan Act Grant A			
Maintenance and Repair Services - Buildings	$ 13,803		
Motor Vehicles	270,281		
Total American Rescue Plan Act Grant A		$ 284,084	
Capital Projects			
American Rescue Plan Act Grant #1			
Architects	$ 22,600		
Engineering Services	9,800		
Other Contracted Services	32,064		
Building Improvements	438,529		
Communication Equipment	151,586		
Data Processing Equipment	35,163		
Motor Vehicles	583,808		
Other Equipment	330,000		
Total American Rescue Plan Act Grant #1		1,603,550	
Total Special Purpose Fund			$ 2,356,922
Drug Control Fund			
Public Safety			
Drug Enforcement			
Communication	$ 3,408		
Dues and Memberships	665		
Travel	207		
Veterinary Services	1,711		
Animal Food and Supplies	2,480		
Gasoline	852		
Law Enforcement Supplies	1,440		
Uniforms	791		
Other Supplies and Materials	383		
Trustee's Commission	192		
Vehicle and Equipment Insurance	3,000		
In Service/Staff Development	390		
Motor Vehicles	59,057		
Total Drug Enforcement		$ 74,576	
Total Drug Control Fund			74,576

(Continued)

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

Other General Government Special Revenue Fund			
Social, Cultural, and Recreational Services			
Other Social, Cultural, and Recreational			
Audiovisual Personnel	$ 57,866		
Clerical Personnel	3,000		
Part-time Personnel	32,300		
Social Security	5,392		
Pensions	3,467		
Life Insurance	90		
Medical Insurance	15,960		
Dental Insurance	703		
Unemployment Compensation	117		
Employer Medicare	1,261		
Other Fringe Benefits	69		
Communication	472		
Other Contracted Services	14,947		
Gasoline	606		
Uniforms	2,650		
Other Supplies and Materials	20,848		
Trustee's Commission	1,178		
Vehicle and Equipment Insurance	2,000		
Workers' Compensation Insurance	132		
Data Processing Equipment	23,388		
Total Other Social, Cultural, and Recreational		$ 186,446	
Total Other General Government Special Revenue Fund			$ 186,446
Other Special Revenue Fund			
Other Operations			
Tourism			
Supervisor/Director	$ 72,888		
Clerical Personnel	23,414		
Part-time Personnel	900		
Social Security	5,695		
Pensions	4,367		
Life Insurance	120		
Medical Insurance	1,872		
Dental Insurance	824		
Unemployment Compensation	45		

(Continued)

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

Other Special Revenue Fund (Cont.)			
Other Operations (Cont.)			
Tourism (Cont.)			
Employer Medicare	$ 1,332		
Other Fringe Benefits	94		
Advertising	402,735		
Communication	6,004		
Contributions	221,101		
Dues and Memberships	4,100		
Lease/SBITA Payments	15,600		
Maintenance and Repair Services - Vehicles	50		
Postal Charges	25		
Printing, Stationery, and Forms	295		
Rentals	601		
Travel	3,055		
Other Contracted Services	3,816		
Gasoline	902		
Office Supplies	895		
Utilities	3,186		
Other Supplies and Materials	112		
Building and Contents Insurance	750		
Liability Insurance	1,000		
Trustee's Commission	6,826		
Vehicle and Equipment Insurance	1,000		
Workers' Compensation Insurance	275		
In Service/Staff Development	707		
Other Charges	146		
Data Processing Equipment	2,629		
Other Capital Outlay	195,000		
Total Tourism		$ 982,361	
Total Other Special Revenue Fund			$ 982,361
Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 11,765		
Total Chancery Court		$ 11,765	
Total Constitutional Officers - Fees Fund			11,765

(Continued)

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

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	$ 122,529		
Clerical Personnel	112,050		
Social Security	13,716		
Pensions	10,792		
Life Insurance	100		
Medical Insurance	19,608		
Dental Insurance	652		
Unemployment Compensation	84		
Employer Medicare	3,307		
Other Fringe Benefits	137		
Dues and Memberships	4,269		
Legal Notices, Recording, and Court Costs	41		
Maintenance Agreements	2,906		
Pest Control	240		
Disposal Fees	525		
Other Contracted Services	545		
Office Supplies	2,528		
In Service/Staff Development	700		
Office Equipment	216		
Total Administration		$	294,945

Highway and Bridge Maintenance

Foremen	$ 53,727		
Equipment Operators	281,687		
Truck Drivers	84,093		
Laborers	366,305		
Overtime Pay	56,727		
Social Security	48,412		
Pensions	45,010		
Life Insurance	1,245		
Medical Insurance	127,359		
Dental Insurance	5,355		
Unemployment Compensation	550		
Employer Medicare	11,517		
Other Fringe Benefits	998		
Rentals	4,232		

(Continued)

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

Highway/Public Works Fund (Cont.)
Highways (Cont.)
Highway and Bridge Maintenance (Cont.)

Other Contracted Services	$ 89,756	
Asphalt	1,525,688	
Crushed Stone	177,057	
Custodial Supplies	942	
Fertilizer, Lime, and Seed	3,579	
General Construction Materials	95	
Pipe - Metal	61,652	
Road Signs	4,880	
Uniforms	6,314	
Other Supplies and Materials	1,545	
Total Highway and Bridge Maintenance		$ 2,958,725

Operation and Maintenance of Equipment

Mechanic(s)	$ 52,561	
Nightwatchmen	93,632	
Overtime Pay	27,346	
Social Security	9,956	
Pensions	10,455	
Life Insurance	336	
Medical Insurance	35,568	
Dental Insurance	1,676	
Unemployment Compensation	84	
Employer Medicare	2,328	
Other Fringe Benefits	317	
Maintenance and Repair Services - Equipment	51,632	
Other Contracted Services	10,965	
Equipment and Machinery Parts	169,535	
Garage Supplies	942	
Gasoline	248,851	
Lubricants	2,804	
Tires and Tubes	34,557	
Other Supplies and Materials	13,863	
Total Operation and Maintenance of Equipment		767,408

Other Charges

Communication	$ 2,616	

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Other Charges (Cont.)			
Electricity	$ 9,925		
Natural Gas	6,766		
Water and Sewer	456		
Building and Contents Insurance	1,000		
Liability Insurance	58,600		
Trustee's Commission	53,280		
Vehicle and Equipment Insurance	55,000		
Workers' Compensation Insurance	76,944		
Total Other Charges		$ 264,587	
Capital Outlay			
Highway Construction	$ 1,095,371		
Highway Equipment	18,940		
Total Capital Outlay		1,114,311	
Total Highway/Public Works Fund			$ 5,399,976
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 1,130,000		
Total General Government		$ 1,130,000	
Interest on Debt			
General Government			
Interest on Bonds	$ 608,119		
Total General Government		608,119	
Other Debt Service			
General Government			
Fiscal Agent Charges	$ 3,550		
Trustee's Commission	52,676		
Total General Government		56,226	
Total General Debt Service Fund			1,794,345

(Continued)

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

Rural Debt Service Fund			
Principal on Debt			
Education			
Principal on Bonds	$ 1,155,000		
Principal on Other Loans	200,000		
Total Education		$ 1,355,000	
Interest on Debt			
Education			
Interest on Bonds	$ 298,738		
Interest on Other Loans	71,775		
Total Education		370,513	
Other Debt Service			
Education			
Fiscal Agent Charges	$ 1,500		
Trustee's Commission	4,168		
Total Education		5,668	
Total Rural Debt Service Fund			$ 1,731,181
Education Debt Service Fund			
Principal on Debt			
Education			
Principal on Bonds	$ 1,100,000		
Principal on Other Loans	225,000		
Total Education		$ 1,325,000	
Interest on Debt			
Education			
Interest on Bonds	$ 460,606		
Interest on Other Loans	82,088		
Total Education		542,694	
Other Debt Service			
Education			
Fiscal Agent Charges	$ 1,000		
Trustee's Commission	34,826		
Total Education		35,826	
Total Education Debt Service Fund			1,903,520

(Continued)

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

General Capital Projects Fund			
Capital Projects			
General Administration Projects			
Trustee's Commission	$ 8,169		
Other Capital Outlay	330,134		
Total General Administration Projects		$ 338,303	
American Rescue Plan Act Grant #1			
Contracts with Other Public Agencies	$ 2,147,600		
Total American Rescue Plan Act Grant #1		2,147,600	
Total General Capital Projects Fund			$ 2,485,903
Total Governmental Funds - Primary Government			$ 64,916,344

ANDERSON COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2025

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 20,634,844	
Career Ladder Program	22,000	
Homebound Teachers	64,900	
Educational Assistants	1,265,226	
Bonus Payments	307,956	
Other Salaries and Wages	642,776	
Social Security	1,343,091	
Pensions	1,553,189	
Life Insurance	22,348	
Medical Insurance	3,006,811	
Employer Medicare	314,710	
Payments to Retirees	81,853	
Termination Benefits	58,284	
Other Contracted Services	659,765	
Instructional Supplies and Materials	790,115	
Textbooks - Bound	442,259	
Other Supplies and Materials	86,771	
TISA - On-behalf Payments	116,868	
Other Charges	41,753	
Total Regular Instruction Program		$ 31,455,519
Alternative Instruction Program		
Supervisor/Director	$ 6,000	
Teachers	268,230	
Medical Personnel	8,514	
Educational Assistants	55,520	
Cafeteria Personnel	9,590	
Other Salaries and Wages	2,000	
Social Security	20,624	
Pensions	15,515	
Employer Medicare	5,073	
Contracts with Private Agencies	12,855	
Travel	90	
Food Supplies	964	
Instructional Supplies and Materials	1,748	

(Continued)

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

General Purpose School Fund (Cont.)		
Instruction (Cont.)		
Alternative Instruction Program (Cont.)		
Other Supplies and Materials	$ 11,553	
Other Charges	2,158	
Total Alternative Instruction Program		$ 420,434
Special Education Program		
Teachers	$ 3,835,023	
Career Ladder Program	10,000	
Homebound Teachers	94,963	
Educational Assistants	1,294,787	
Speech Pathologist	670,292	
Other Salaries and Wages	111,162	
Social Security	353,557	
Pensions	397,704	
Life Insurance	8,061	
Medical Insurance	792,690	
Employer Medicare	82,687	
Payments to Retirees	30,656	
Other Contracted Services	80,644	
Instructional Supplies and Materials	102,340	
Other Supplies and Materials	33,476	
Special Education Equipment	3,204	
Total Special Education Program		7,901,246
Career and Technical Education Program		
Teachers	$ 2,183,194	
Career Ladder Program	4,000	
Guidance Personnel	243,042	
Clerical Personnel	71,138	
Other Salaries and Wages	67,208	
Social Security	145,314	
Pensions	174,539	
Life Insurance	1,801	
Medical Insurance	422,240	
Employer Medicare	33,985	
Payments to Retirees	8,398	

(Continued)

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

General Purpose School Fund (Cont.)		
Instruction (Cont.)		
Career and Technical Education Program (Cont.)		
Maintenance and Repair Services - Equipment	$ 9,584	
Instructional Supplies and Materials	68,884	
Other Supplies and Materials	14,054	
Vocational Instruction Equipment	422,885	
Total Career and Technical Education Program		$ 3,870,266
Student Body Education Program		
Supervisor/Director	$ 14,763	
Teachers	73,162	
Clerical Personnel	9,712	
Educational Assistants	32,744	
Other Salaries and Wages	105,907	
Social Security	12,574	
Pensions	13,708	
Employer Medicare	3,244	
Instructional Supplies and Materials	3,523	
Total Student Body Education Program		269,337
Support Services		
Attendance		
Supervisor/Director	$ 109,353	
Clerical Personnel	39,840	
Other Salaries and Wages	51,378	
Social Security	11,960	
Pensions	12,428	
Life Insurance	107	
Medical Insurance	17,019	
Employer Medicare	2,797	
Travel	2,856	
Other Supplies and Materials	23,426	
In Service/Staff Development	1,520	
Other Equipment	940	
Total Attendance		273,624

(Continued)

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

General Purpose School Fund (Cont.)
Support Services (Cont.)

Health Services		
Supervisor/Director	$ 185,398	
Medical Personnel	931,238	
Clerical Personnel	27,715	
Other Salaries and Wages	10,350	
Certified Substitute Teachers	13,758	
Social Security	69,565	
Pensions	67,062	
Life Insurance	975	
Medical Insurance	93,009	
Employer Medicare	16,269	
Communication	472	
Travel	11,338	
Drugs and Medical Supplies	31,342	
Other Supplies and Materials	36,315	
In Service/Staff Development	4,582	
Total Health Services		$ 1,499,388
Other Student Support		
Guidance Personnel	$ 1,328,261	
Social Workers	216,592	
Other Salaries and Wages	56,642	
Social Security	95,391	
Pensions	108,791	
Life Insurance	1,144	
Medical Insurance	181,438	
Employer Medicare	22,309	
Payments to Retirees	16,245	
Travel	3,758	
Total Other Student Support		2,030,571
Regular Instruction Program		
Supervisor/Director	$ 163,481	
Career Ladder Program	3,080	
Librarians	427,702	
Clerical Personnel	34,388	

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Regular Instruction Program (Cont.)		
Other Salaries and Wages	$ 232,394	
Social Security	47,770	
Pensions	47,576	
Life Insurance	547	
Medical Insurance	100,065	
Employer Medicare	11,878	
Travel	2,461	
Library Books/Media	25,700	
Other Supplies and Materials	49,394	
In Service/Staff Development	17,984	
Total Regular Instruction Program		$ 1,164,420
Special Education Program		
Supervisor/Director	$ 110,076	
Career Ladder Program	1,520	
Psychological Personnel	289,388	
Medical Personnel	295,834	
Clerical Personnel	108,185	
Other Salaries and Wages	293,248	
Social Security	61,534	
Pensions	66,683	
Life Insurance	978	
Medical Insurance	125,763	
Employer Medicare	15,022	
Travel	325	
Other Contracted Services	8,206	
Other Supplies and Materials	8,946	
In Service/Staff Development	12,930	
Other Charges	2,418	
Motor Vehicles	96,264	
Total Special Education Program		1,497,320
Career and Technical Education Program		
Supervisor/Director	$ 111,773	
Career Ladder Program	1,000	

(Continued)

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

General Purpose School Fund (Cont.)
Support Services (Cont.)

Career and Technical Education Program (Cont.)				
Other Salaries and Wages	$	91,351		
Social Security		12,676		
Pensions		12,964		
Life Insurance		99		
Medical Insurance		13,815		
Employer Medicare		2,965		
Travel		35,740		
In Service/Staff Development		3,797		
Total Career and Technical Education Program			$	286,180
Technology				
Supervisor/Director	$	116,025		
Data Processing Personnel		93,606		
Audiovisual Personnel		10,200		
Other Salaries and Wages		614,435		
Other Per Diem and Fees		7,199		
Social Security		50,542		
Pensions		50,881		
Life Insurance		570		
Medical Insurance		110,001		
Employer Medicare		11,820		
Internet Connectivity		730,891		
Travel		6,835		
Other Contracted Services		224,942		
Other Supplies and Materials		237,588		
In Service/Staff Development		4,231		
Other Charges		76,880		
Administration Equipment		7,042		
Data Processing Equipment		44,041		
Total Technology				2,397,729
Other Programs				
On-behalf Payments to OPEB	$	121,200		
Total Other Programs				121,200

(Continued)

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

General Purpose School Fund (Cont.)
Support Services (Cont.)
Board of Education

Secretary to Board	$ 6,000	
Bonus Payments	14,000	
Board and Committee Members Fees	67,700	
Social Security	4,794	
Pensions	1,824	
Life Insurance	396	
Unemployment Compensation	16,903	
Employer Medicare	1,263	
Audit Services	41,500	
Contributions	25,000	
Dues and Memberships	9,917	
Legal Services	50,993	
Travel	7,672	
Other Contracted Services	10,928	
Other Supplies and Materials	1,418	
Liability Insurance	793,825	
Trustee's Commission	534,910	
Workers' Compensation Insurance	315,760	
Other Charges	8,677	
Total Board of Education		$ 1,913,480

Director of Schools

County Official/Administrative Officer	$ 190,000	
Secretary(ies)	36,660	
Other Salaries and Wages	1,000	
Other Per Diem and Fees	9,600	
Social Security	17,130	
Pensions	14,958	
Life Insurance	50	
Medical Insurance	14,367	
Employer Medicare	4,333	
Payments to Retirees	66,688	
Other Fringe Benefits	10,000	
Communication	59,169	
Dues and Memberships	3,193	

(Continued)

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

General Purpose School Fund (Cont.)
Support Services (Cont.)
Director of Schools (Cont.)

Travel	$ 2,001	
Other Contracted Services	6,323	
Office Supplies	1,012	
Other Supplies and Materials	42,305	
Other Charges	1,014	
Total Director of Schools		$ 479,803

Office of the Principal

Principals	$ 1,937,008	
Career Ladder Program	3,000	
Assistant Principals	1,325,652	
Secretary(ies)	899,812	
Social Security	244,375	
Pensions	262,253	
Life Insurance	2,115	
Medical Insurance	518,001	
Employer Medicare	57,451	
Payments to Retirees	63,426	
Communication	36,898	
Travel	4,797	
In Service/Staff Development	1,125	
Total Office of the Principal		5,355,913

Fiscal Services

Assistant(s)	$ 77,697
Supervisor/Director	103,596
Accountants/Bookkeepers	320,413
Social Security	30,214
Pensions	29,017
Life Insurance	368
Medical Insurance	65,747
Employer Medicare	7,066
Payments to Retirees	17,987
Travel	858
Other Contracted Services	31,162

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Fiscal Services (Cont.)			
Other Supplies and Materials	$ 12,689		
In Service/Staff Development	295		
Administration Equipment	4,442		
Total Fiscal Services		$	701,551
Human Services/Personnel			
Supervisor/Director	$ 72,899		
Social Security	4,520		
Pensions	4,374		
Life Insurance	50		
Employer Medicare	1,057		
Travel	1,230		
Other Contracted Services	25,879		
Office Supplies	3,504		
In Service/Staff Development	250		
Total Human Services/Personnel			113,763
Operation of Plant			
Supervisor/Director	$ 6,300		
Custodial Personnel	2,153,784		
Other Salaries and Wages	24,031		
Social Security	128,884		
Pensions	117,637		
Life Insurance	2,883		
Medical Insurance	394,332		
Employer Medicare	30,646		
Payments to Retirees	55,489		
Communication	15,068		
Maintenance and Repair Services - Vehicles	20,943		
Rentals	22,439		
Disposal Fees	99,786		
Other Contracted Services	150,663		
Custodial Supplies	405,552		
Electricity	1,314,666		
Natural Gas	217,858		

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Operation of Plant (Cont.)		
Water and Sewer	$ 297,617	
Other Supplies and Materials	107,457	
Motor Vehicles	131,796	
Plant Operation Equipment	8,200	
Total Operation of Plant		$ 5,706,031
Maintenance of Plant		
Supervisor/Director	$ 107,208	
Secretary(ies)	44,975	
Maintenance Personnel	686,689	
Social Security	48,093	
Pensions	46,353	
Life Insurance	954	
Medical Insurance	117,608	
Employer Medicare	11,679	
Maintenance and Repair Services - Buildings	42,502	
Maintenance and Repair Services - Equipment	21,927	
Internet Connectivity	3,348	
Other Contracted Services	93,266	
Gasoline	93,558	
Office Supplies	4,940	
Other Supplies and Materials	292,172	
Total Maintenance of Plant		1,615,272
Transportation		
Supervisor/Director	$ 10,500	
Clerical Personnel	49,840	
Other Salaries and Wages	76,173	
Social Security	7,662	
Pensions	8,228	
Medical Insurance	24,356	
Employer Medicare	1,792	
Contracts with Vehicle Owners	3,634,873	
Other Contracted Services	6,986	
Other Supplies and Materials	2,317	
Transportation Equipment	29,400	
Total Transportation		3,852,127

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Central and Other			
Contracts with Government Agencies	$ 16,737		
Other Contracted Services	12,030		
Other Supplies and Materials	16,998		
In Service/Staff Development	5,477		
Motor Vehicles	45,000		
Total Central and Other		$ 96,242	
Capital Outlay			
Regular Capital Outlay			
Architects	$ 743,880		
Other Contracted Services	323,043		
Building Construction	3,771,480		
Building Improvements	874,358		
Land	271,870		
Total Regular Capital Outlay		5,984,631	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 1,500,000		
Total Education		1,500,000	
Total General Purpose School Fund			$ 80,506,047
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 913,367		
Social Security	53,086		
Pensions	59,543		
Life Insurance	591		
Medical Insurance	111,138		
Unemployment Compensation	275		
Employer Medicare	12,415		
Other Fringe Benefits	4,324		
Other Contracted Services	216,597		

(Continued)

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

School Federal Projects Fund (Cont.)		
Instruction (Cont.)		
Regular Instruction Program (Cont.)		
Instructional Supplies and Materials	$ 50,773	
Software	151,950	
Regular Instruction Equipment	300	
Total Regular Instruction Program		$ 1,574,359
Special Education Program		
Teachers	$ 891,361	
Educational Assistants	448,401	
Speech Pathologist	4,324	
Other Salaries and Wages	8,531	
Social Security	78,389	
Pensions	88,488	
Life Insurance	1,951	
Medical Insurance	189,968	
Unemployment Compensation	736	
Employer Medicare	18,347	
Other Fringe Benefits	5,400	
Instructional Supplies and Materials	39,075	
Other Supplies and Materials	10,955	
Special Education Equipment	18,307	
Total Special Education Program		1,804,233
Career and Technical Education Program		
Travel	$ 2,294	
Software	36,339	
Other Supplies and Materials	20,954	
Vocational Instruction Equipment	91,135	
Total Career and Technical Education Program		150,722
Support Services		
Other Student Support		
Other Salaries and Wages	$ 176,618	
Social Security	10,587	
Pensions	11,813	
Medical Insurance	19,833	

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Other Student Support (Cont.)			
Employer Medicare	$ 2,476		
Travel	30,503		
Other Supplies and Materials	29,686		
In Service/Staff Development	29,135		
Total Other Student Support		$	310,651
Regular Instruction Program			
Supervisor/Director	$ 118,603		
Secretary(ies)	50,654		
Clerical Personnel	6,000		
Instructional Coaches	334,440		
Other Salaries and Wages	91,547		
Social Security	35,830		
Pensions	38,928		
Life Insurance	432		
Medical Insurance	55,968		
Unemployment Compensation	169		
Employer Medicare	8,379		
Other Fringe Benefits	2,784		
Communication	366		
Travel	2,000		
Other Contracted Services	72,800		
Other Supplies and Materials	210		
In Service/Staff Development	37,468		
Total Regular Instruction Program			856,578
Special Education Program			
Clerical Personnel	$ 43,475		
In-service Training	14,250		
Social Security	3,528		
Pensions	3,722		
Life Insurance	103		
Medical Insurance	651		
Unemployment Compensation	18		
Employer Medicare	825		

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Special Education Program (Cont.)			
Other Fringe Benefits	$ 307		
Contracts with Other Public Agencies	43,200		
Travel	21,649		
Other Contracted Services	4,140		
In Service/Staff Development	11,447		
Other Equipment	6,363		
Total Special Education Program		$ 153,678	
Technology			
Other Equipment	$ 3,544		
Total Technology		3,544	
Transportation			
Other Salaries and Wages	$ 116,835		
Social Security	7,018		
Pensions	3,704		
Employer Medicare	1,641		
Contracts with Private Agencies	750		
Contracts with Parents	4,274		
Contracts with Vehicle Owners	1,450		
Maintenance and Repair Services - Vehicles	18,042		
Gasoline	31,917		
Transportation Equipment	6,372		
Total Transportation		192,003	
Capital Outlay			
Regular Capital Outlay			
Building Improvements	$ 116,810		
Total Regular Capital Outlay		116,810	
Total School Federal Projects Fund			$ 5,162,578

(Continued)

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

Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 117,525		
Accountants/Bookkeepers	179,845		
Clerical Personnel	713,962		
Cafeteria Personnel	555,863		
Other Salaries and Wages	53,751		
Social Security	93,427		
Pensions	73,646		
Life Insurance	1,986		
Medical Insurance	219,882		
Unemployment Compensation	400		
Employer Medicare	22,562		
Payments to Retirees	34,288		
Termination Benefits	4,117		
Bank Charges	5,044		
Communication	7,036		
Dues and Memberships	2,736		
Licenses	1,291		
Maintenance and Repair Services - Equipment	21,311		
Printing, Stationery, and Forms	329		
Travel	31,733		
Other Contracted Services	25,621		
Food Preparation Supplies	101,974		
Food Supplies	1,601,954		
Gasoline	1,316		
Office Supplies	3,485		
Uniforms	9,610		
USDA - Commodities	317,935		
Software	28,665		
Other Supplies and Materials	3,680		
Trustee's Commission	764		
Workers' Compensation Insurance	16,000		
In Service/Staff Development	18,281		
Data Processing Equipment	9,446		
Food Service Equipment	30,818		
Furniture and Fixtures	2,812		
Motor Vehicles	32,284		
Total Food Service		$ 4,345,379	
Total Central Cafeteria Fund			$ 4,345,379

(Continued)

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

Other Education Special Revenue Fund
Operation of Non-Instructional Services
Community Services

Supervisor/Director	$	89,957
Teachers		414,379
Medical Personnel		52,534
Secretary(ies)		68,199
Clerical Personnel		21,712
Educational Assistants		1,951,999
Other Salaries and Wages		74,227
Social Security		155,697
Pensions		149,131
Life Insurance		3,949
Medical Insurance		389,888
Unemployment Compensation		1,263
Employer Medicare		36,498
Advertising		993
Communication		21,742
Contracts with Other School Systems		1,075,035
Dues and Memberships		1,985
Maintenance and Repair Services - Office Equipment		1,490
Maintenance and Repair Services - Vehicles		2,204
Pest Control		720
Postal Charges		121
Rentals		7,800
Travel		4,835
Other Contracted Services		168,586
Drugs and Medical Supplies		3,586
Electricity		12,636
Food Supplies		48,422
Gasoline		3,802
Instructional Supplies and Materials		44,694
Natural Gas		2,176
Office Supplies		6,993
Other Supplies and Materials		87,560
Building and Contents Insurance		2,249
Vehicle and Equipment Insurance		5,250
Workers' Compensation Insurance		12,218

(Continued)

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

Other Education Special Revenue Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services (Cont.)			
In Service/Staff Development	$ 36,976		
Other Charges	1,202		
Data Processing Equipment	25,211		
Total Community Services		$ 4,987,919	
Early Childhood Education			
Supervisor/Director	$ 15,875		
Teachers	300,896		
Medical Personnel	12,839		
Secretary(ies)	7,035		
Clerical Personnel	24,521		
Educational Assistants	135,461		
Social Security	29,279		
Pensions	33,316		
Life Insurance	607		
Medical Insurance	58,451		
Employer Medicare	6,847		
Communication	2,124		
Maintenance and Repair Services - Office Equipment	592		
Other Contracted Services	3,705		
Other Supplies and Materials	400		
Other Charges	2,870		
Total Early Childhood Education		634,818	
Total Other Education Special Revenue Fund			$ 5,622,737
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 3,456,022		
Total Community Services		$ 3,456,022	
Total Internal School Fund			3,456,022

(Continued)

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

Education Capital Projects Fund			
Capital Outlay			
Regular Capital Outlay			
Trustee's Commission	$ 18,472		
Building Improvements	600,467		
Total Regular Capital Outlay		$ 618,939	
Capital Projects			
Education Capital Projects			
Other Capital Outlay	$ 2,691		
Total Education Capital Projects		2,691	
Total Education Capital Projects Fund			$ 621,630
Total Governmental Funds - Anderson County School Department			$ 99,714,393

STATISTICAL SECTION

This part of Anderson County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	Table(s)	Page(s)
Financial Trends:		
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	1-5	289-294
Revenue Capacity:		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	6-10	295-299
Debt Capacity:		
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	11-15	300-304
Demographic and Economic Information:		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	16-17	305-306
Operating Information:		
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	18-20	307-309

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

ANDERSON COUNTY, TENNESSEE
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities:										
Net Investment in Capital Assets	$ 13,682,164	$ 13,178,548	$ 14,227,812	$ 15,883,442	$ 16,972,716	$ 19,635,386	$ 21,862,495	$ 23,159,967	$ 26,029,142	$ 26,004,777
Restricted for:										
General Government	77,455	88,864	93,231	182,188	165,542	204,782	283,405	397,328	266,097	320,728
Finance	56,626	55,224	68,661	81,780	45,986	47,573	31,811	100,905	77,735	16,225
Administration of Justice	663,791	724,192	817,386	804,158	534,679	393,652	422,699	456,857	473,849	549,437
Public Safety	692,038	714,484	849,352	678,446	264,817	207,368	210,969	218,317	377,903	422,050
Public Health and Welfare	493,754	525,220	534,746	643,277	771,169	525,374	1,029,962	1,607,067	1,876,199	3,006,185
Social, Cultural, and Recreational Services	613,050	580,214	639,582	752,241	734,613	884,072	994,697	1,116,115	1,373,491	1,171,080
Highway/Public Works	3,678,033	3,677,601	3,721,912	4,154,276	4,023,065	5,391,360	5,017,268	4,156,603	4,008,962	4,883,881
Debt Service	2,839,152	3,001,213	3,044,885	1,305,439	1,482,116	1,319,281	40,363	171,607	317,403	410,524
Capital Projects	26,729	41,271	60,069	308,470	589,788	442,728	306,619	572,975	866,498	964,099
Pensions	0	0	1,414,834	3,179,973	3,413,650	3,117,750	8,948,552	874,080	302,246	1,218,128
Other Purposes	1,235,085	0	0	0	0	0	0	0	0	0
Unrestricted	(24,950,315)	(20,182,268)	(17,054,986)	(24,279,458)	(22,518,034)	(13,529,299)	(14,094,057)	(2,602,648)	1,042,004	3,618,143
Subtotal Governmental Activities Net Position	$ (892,438)	$ 2,404,563	$ 8,417,484	$ 3,694,232	$ 6,480,107	$ 18,640,027	$ 25,054,783	$ 30,229,173	$ 37,011,529	$ 42,585,257
Business-type Activities: (1)										
Net Investment in Capital Assets	$ 687,200	$ 511,757	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Other Purposes (2)	265,079	0	0	0	0	0	0	0	0	0
Unrestricted	(43,945)	47,853	0	0	0	0	0	0	0	0
Subtotal Business-type Activities Net Position	$ 908,334	$ 559,610	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Primary Government:										
Net Investment in Capital Assets	$ 14,369,364	$ 13,690,305	$ 14,227,812	$ 15,883,442	$ 16,972,716	$ 19,635,386	$ 21,862,495	$ 23,159,967	$ 26,029,142	$ 26,004,777
Restricted for:										
General Government	77,455	88,864	93,231	182,188	165,542	204,782	283,405	397,328	266,097	320,728
Finance	56,626	55,224	68,661	81,780	45,986	47,573	31,811	100,905	77,735	16,225
Administration of Justice	663,791	724,192	817,386	804,158	534,679	393,652	422,699	456,857	473,849	549,437
Public Safety	692,038	714,484	849,352	678,446	264,817	207,368	210,969	218,317	377,903	422,050
Public Health and Welfare	493,754	525,220	534,746	643,277	771,169	525,374	1,029,962	1,607,067	1,876,199	3,006,185
Social, Cultural, and Recreational Services	613,050	580,214	639,582	752,241	734,613	884,072	994,697	1,116,115	1,373,491	1,171,080
Highway/Public Works	3,678,033	3,677,601	3,721,912	4,154,276	4,023,065	5,391,360	5,017,268	4,156,603	4,008,962	4,883,881
Debt Service	2,839,152	3,001,213	3,044,885	1,305,439	1,482,116	1,319,281	40,363	171,607	317,403	410,524
Capital Projects	26,729	41,271	60,069	308,470	589,788	442,728	306,619	572,975	866,498	964,099
Pensions	0	0	1,414,834	3,179,973	3,413,650	3,117,750	8,948,552	874,080	302,246	1,218,128
Other Purposes	1,500,164	0	0	0	0	0	0	0	0	0
Unrestricted	(24,994,260)	(20,134,415)	(17,054,986)	(24,279,458)	(22,518,034)	(13,529,299)	(14,094,057)	(2,602,648)	1,042,004	3,618,143
Sub-Total Primary Government Net Position (3)	$ 15,896	$ 2,964,173	$ 8,417,484	$ 3,694,232	$ 6,480,107	$ 18,640,027	$ 25,054,783	$ 30,229,173	$ 37,011,529	$ 42,585,257

(1) The Business-type Activity was the Anderson County Emergency Medical Services from July 1, 2011 through June 30, 2017. Subsequent to that date the activity has been classified as Governmental Activity.
(2) The Other Purpose reflected in the Business-Type Activities is the result of Anderson County complying with the provisions of GASB Statement No. 67 - Financial Reporting for Pension Plans.
(3) See Table 2 for changes in net position from year to year.

ANDERSON COUNTY, TENNESSEE
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities:										
General Government	$ 4,722,322	$ 5,525,125	$ 4,800,543	$ 5,014,298	$ 6,517,909	$ 5,518,070	$ 7,044,697	$ 7,446,739	$ 10,297,712	$ 7,419,110
Finance	2,833,421	2,957,033	2,957,049	2,902,433	3,032,878	3,171,245	3,128,175	3,674,336	3,840,608	4,120,727
Administration of Justice	3,045,914	2,866,798	2,957,763	2,864,820	3,136,954	3,310,179	3,304,519	4,059,895	4,301,347	4,305,149
Public Safety	13,040,212	13,275,663	13,070,328	14,171,665	15,282,062	14,532,992	14,839,019	17,400,255	20,646,783	20,157,209
Public Health and Welfare (1)	2,918,888	3,447,087	8,407,549	8,273,405	8,619,020	9,394,781	9,505,014	10,572,771	12,987,581	14,289,887
Social, Cultural, and Recreational Services	1,145,163	1,254,501	1,437,339	1,298,570	1,647,002	1,357,703	878,430	1,033,457	1,100,922	2,219,092
Agriculture and Natural Resources	228,116	246,231	247,912	238,149	227,895	241,506	236,994	229,618	258,830	242,467
Highways	2,464,000	4,032,399	4,463,812	4,237,204	4,971,682	4,450,171	5,698,212	7,684,466	6,572,662	5,780,333
Education	1,200,000	0	0	11,275,996	0	0	0	0	0	
Interest on Long-term Debt	1,892,076	2,006,374	1,858,282	1,894,192	2,339,783	1,785,987	1,642,154	1,470,327	1,305,057	1,143,825
Total Governmental Activities Expenses	$ 33,490,112	$ 35,611,211	$ 40,200,577	$ 52,170,732	$ 45,775,185	$ 43,762,634	$ 46,277,214	$ 53,571,864	$ 61,311,502	$ 59,677,799
Business-type Activities										
Ambulance Service (1)	$ 5,542,626	$ 5,577,294	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Business-type Activities Expenses	$ 5,542,626	$ 5,577,294	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Primary Government Expenses	$ 39,032,738	$ 41,188,505	$ 40,200,577	$ 52,170,732	$ 45,775,185	$ 43,762,634	$ 46,277,214	$ 53,571,864	$ 61,311,502	$ 59,677,799
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 947,657	$ 992,532	$ 1,019,812	$ 957,355	$ 884,818	$ 1,014,629	$ 1,150,088	$ 971,062	$ 955,509	$ 984,159
Finance	2,397,467	2,438,941	2,460,709	2,542,354	2,641,656	3,003,411	3,126,539	3,265,684	3,272,196	3,453,455
Administration of Justice	1,833,834	1,751,231	1,532,869	1,394,386	1,690,992	1,633,327	1,580,067	1,706,997	1,756,803	1,784,962
Public Safety	1,795,679	1,513,344	2,306,962	2,718,093	2,344,701	1,931,569	1,496,673	2,184,244	2,658,169	3,972,264
Public Health and Welfare (1)	778,187	782,134	6,543,431	6,201,036	5,703,033	6,306,424	6,129,479	6,700,550	7,373,140	8,157,797
Social, Cultural, and Recreational Services	296,552	315,728	338,362	437,252	630,961	684,681	704,111	647,223	514,513	478,989
Highways	165,728	152,463	202,810	183,089	127,825	123,984	169,345	207,006	172,480	162,267
Operating Grants and Contributions	3,099,104	3,163,801	3,706,388	4,579,383	4,194,719	6,510,815	5,547,507	6,650,632	9,293,594	9,641,803
Capital Grants and Contributions	717,325	1,882,756	889,035	747,673	535,788	943,708	764,081	3,724,310	6,470,191	3,370,806
Total Governmental Activities Program Revenues	$ 12,031,533	$ 12,992,930	$ 19,000,378	$ 19,760,621	$ 18,754,493	$ 22,152,548	$ 20,667,890	$ 26,057,708	$ 32,466,595	$ 32,006,502
Business-type Activities:										
Charges for Services:										
Ambulance Service (1)	$ 4,912,868	$ 5,243,281	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Business-type Activities Program Revenues	$ 4,912,868	$ 5,243,281	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Primary Government Program Revenues	$ 16,944,401	$ 18,236,211	$ 19,000,378	$ 19,760,621	$ 18,754,493	$ 22,152,548	$ 20,667,890	$ 26,057,708	$ 32,466,595	$ 32,006,502

(Continued)

ANDERSON COUNTY, TENNESSEE
Changes in Net Position (Cont.)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (Expense)/Revenue										
Governmental Activities	$ (21,458,579)	$ (22,618,281)	$ (21,200,199)	$ (32,410,111)	$ (27,020,692)	$ (21,610,086)	$ (25,609,324)	$ (27,514,156)	$ (28,844,907)	$ (27,671,297)
Business-type Activities	(629,758)	(334,013)	0	0	0	0	0	0	0	0
Total Primary Government Net Expense	$ (22,088,337)	$ (22,952,294)	$ (21,200,199)	$ (32,410,111)	$ (27,020,692)	$ (21,610,086)	$ (25,609,324)	$ (27,514,156)	$ (28,844,907)	$ (27,671,297)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	$ 17,603,970	$ 17,784,072	$ 18,045,188	$ 18,320,087	$ 19,595,151	$ 20,545,803	$ 21,374,109	$ 20,911,734	$ 21,358,275	$ 20,579,125
Sales Taxes	974,149	954,828	1,249,588	1,428,550	2,452,197	3,187,447	3,074,328	3,123,407	3,244,863	3,272,441
Other Taxes (2)	1,924,562	2,119,326	2,132,983	2,267,363	2,333,663	2,445,407	2,835,901	3,084,027	3,146,663	3,197,903
Grants and Contributions not Restricted to Specific Programs	5,013,622	4,934,772	5,413,716	5,526,788	5,191,858	7,518,593	4,710,914	5,352,194	6,426,165	4,829,585
Unrestricted Investment Income	25,252	33,688	79,209	120,759	174,606	35,059	15,427	179,483	879,277	1,276,445
Gain on Sale of Capital Assets	0	0	0	0	0	0	0	0	521,811	0
Miscellaneous	26,921	71,469	35,196	23,312	59,092	37,697	13,401	37,701	50,209	197,954
Transfers	(172,312)	17,127	559,610	0	0	0	0	0	0	
Total Governmental Activities	$ 25,396,164	$ 25,915,282	$ 27,515,490	$ 27,686,859	$ 29,806,567	$ 33,770,006	$ 32,024,080	$ 32,688,546	$ 35,627,263	$ 33,353,453
Business-type Activities:										
Transfers	$ 172,312	$ (17,127)	$ (559,610)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Business-type Activities	$ 172,312	$ (14,711)	$ (559,610)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Primary Government	$ 25,568,476	$ 25,900,571	$ 26,955,880	$ 27,686,859	$ 29,806,567	$ 33,770,006	$ 32,024,080	$ 32,688,546	$ 35,627,263	$ 33,353,453
Change in Net Position										
Governmental Activities	$ 3,937,585	$ 3,297,001	$ 6,315,291	$ (4,723,252)	$ 2,785,875	$ 12,159,920	$ 6,414,756	$ 5,174,390	$ 6,782,356	$ 5,682,156
Business-type Activities	(457,446)	(348,724)	(559,610)	0	0	0	0	0	0	0
Total Primary Government (2) (3)	$ 3,480,139	$ 2,948,277	$ 5,755,681	$ (4,723,252)	$ 2,785,875	$ 12,159,920	$ 6,414,756	$ 5,174,390	$ 6,782,356	$ 5,682,156

(1) The Business-type Activity is Anderson County Emergency Medical Services. Subsequent to 2017 has been reflected as special revenue fund (Governmental Activities - Public Health and Welfare Expenditure Function).
(2) See Table 3 for details of the amounts reflect per year.
(3) In fiscal year ending 2019, the negative Change in Net Position is primarily due to the issuance of $10,900,000 in debt (Bonds) issued by the primary government and contributed the proceeds to the Anderson County School Department which is reflected as a Discretely Presented Component Unit.

ANDERSON COUNTY, TENNESSEE
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year	Property Tax (1)	Local Option Sales Tax	Other Taxes							Total
			Hotel Motel Tax	Local Litigation Tax	Business Tax	Wholesale Beer Tax	Mineral and Coal Gas & Oil Severance Taxes	Other Local Taxes	Total Other Taxes	
2016	$ 17,603,970	$ 974,149	$ 354,431	$ 322,021	$ 932,049	$ 153,951	$ 147,222	$ 14,888	$ 1,924,562	$ 20,502,681
2017	17,784,072	954,828	364,465	366,881	1,024,707	152,116	169,362	41,795	2,119,326	20,858,226
2018	18,045,188	1,249,588	384,964	318,670	1,070,057	155,969	192,299	11,024	2,132,983	21,427,759
2019	18,320,087	1,428,550	395,870	364,060	1,137,029	171,673	185,268	13,463	2,267,363	22,016,000
2020	19,595,151	2,452,197	343,880	355,346	1,263,670	182,987	172,724	15,056	2,333,663	24,381,011
2021	20,545,803	3,187,447	423,965	308,090	1,363,386	185,017	159,726	5,223	2,445,407	26,178,657
2022	21,374,109	3,074,328	612,705	307,069	1,518,029	193,828	197,354	6,916	2,835,901	27,284,338
2023	20,911,734	3,123,407	659,156	320,631	1,662,970	192,133	233,673	15,464	3,084,027	27,119,168
2024	21,358,275	3,244,863	658,175	323,599	1,788,591	187,714	173,650	14,934	3,146,663	27,749,801
2025	20,579,125	3,272,441	674,593	319,697	1,798,946	199,339	189,859	15,469	3,197,903	27,049,469

(1) Includes current year, prior year, and interest and penalty.

ANDERSON COUNTY, TENNESSEE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund:										
Nonspendable (1) (3)	$ 960,146	$ 1,808,392	$ 1,040,858	$ 12,500	$ 11,250	$ 23,836	$ 8,750	$ 7,900	$ 6,250	$ 28,217
Restricted (1)	1,375,295	1,411,627	1,535,977	1,792,009	1,161,525	1,050,479	1,189,693	1,871,714	2,241,730	2,704,145
Committed (1)	2,936,535	2,588,346	2,952,229	2,153,917	2,439,363	2,254,969	1,940,726	1,701,164	1,430,276	267,028
Assigned (1)	702,220	385,052	880,480	529,244	42,692	2,791,694	3,664,330	4,830,134	6,230,820	4,519,109
Unassigned	4,511,788	3,791,841	5,625,259	7,508,363	8,923,493	10,912,239	11,248,265	11,255,599	12,825,190	15,611,345
Total General Fund	$ 10,485,984	$ 9,985,258	$ 12,034,803	$ 11,996,033	$ 12,578,323	$ 17,033,217	$ 18,051,764	$ 19,666,511	$ 22,734,266	$ 23,129,844
All Other Governmental Funds:										
Nonspendable (1)										
Special Revenue Funds	$ 24,295	$ 32,389	$ 47,973	$ 35,560	$ 23,028	$ 44,257	$ 77,670	$ 60,294	$ 75,128	$ 47,550
Debt Service Funds	102,630	198,150	6,272	0	0	0	0	0	0	0
Restricted (1)										
Special Revenue Funds	4,684,213	5,214,792	4,981,798	5,338,474	5,228,285	6,420,809	6,642,483	5,995,471	6,088,075	6,949,227
Debt Service Funds	4,442,662	4,528,560	4,320,709	2,463,406	2,192,016	2,649,474	739,783	653,862	1,643,131	1,589,967
Capital Projects Funds	571,724	393,328	188,429	120,339	4,296,785	284,821	125,360	375,460	649,148	732,308
Committed (1)										
Special Revenue Funds	497,741	499,004	89,306	642,137	809,821	1,425,526	829,027	741,572	369,997	311,599
Debt Service Funds	329,496	380,700	425,889	466,323	571,241	583,436	583,647	593,236	653,503	730,185
Capital Projects Funds	0	0	0	355,001	823,065	73,010	73,010	73,010	0	0
Unreserved, Reported in:										
Special Revenue Funds	0	0	(612,529)	0	0	0	0	(53,083)	0	0
Total Other Governmental Funds	$ 10,652,761	$ 11,246,923	$ 9,447,847	$ 9,421,240	$ 13,944,241	$ 11,481,333	$ 9,070,980	$ 8,439,822	$ 9,478,982	$ 10,360,836
Total Governmental Funds (2)	$ 21,138,745	$ 21,232,181	$ 21,482,650	$ 21,417,273	$ 26,522,564	$ 28,514,550	$ 27,122,744	$ 28,106,333	$ 32,213,248	$ 33,490,680

(1) See Exhibit C-1 for details of fund balances.
(2) See Table 5 for Net Change in Fund Balances from year to year.
(3) Fiscal years 2015-2018 included various amounts for a long term receivable from the Ambulance Service Fund. During 2019 Anderson County Commission passed a resolution forgiving the June 30,2018 balance of $1,026,787.

ANDERSON COUNTY, TENNESSEE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
Local Taxes	$ 23,279,676	$ 23,566,449	$ 24,405,901	$ 24,865,041	$ 27,721,005	$ 28,747,774	$ 30,158,173	$ 29,826,711	$ 30,272,155	$ 29,638,308
Licenses and Permits	304,082	352,987	334,894	506,165	402,944	592,884	516,455	509,071	499,954	490,669
Fines, Forfeitures, and Penalties	460,034	506,087	486,976	395,878	441,905	379,899	369,759	419,099	414,639	393,126
Charges for Current Services	1,130,186	1,112,020	6,196,798	6,136,255	6,197,730	6,604,943	6,568,571	7,064,878	7,703,539	8,326,111
Other Local Revenues	771,711	768,928	819,293	1,096,468	1,060,494	886,645	857,027	1,097,055	1,331,962	1,974,141
Fees Received from County Officials	3,979,478	3,935,125	3,779,542	3,826,199	4,246,093	4,633,303	4,752,834	4,696,776	4,723,312	4,974,271
State of Tennessee	5,153,509	5,000,725	6,938,862	7,202,488	5,932,772	7,787,685	6,557,021	6,649,608	11,226,803	11,816,336
Federal Government	708,870	947,632	1,170,857	927,299	1,355,116	3,148,668	1,857,308	5,656,637	8,271,750	5,262,235
Other Governments and Citizens Groups	1,782,793	1,941,128	1,973,217	1,932,380	1,941,800	2,926,575	1,550,814	2,426,141	3,548,505	2,230,958
Total Revenues	$ 37,570,339	$ 38,131,081	$ 46,106,340	$ 46,888,173	$ 49,299,859	$ 55,708,376	$ 53,187,962	$ 58,345,976	$ 67,992,619	$ 65,106,155
Expenditures:										
General Government	$ 3,482,482	$ 3,878,980	$ 3,834,111	$ 4,231,852	$ 3,868,893	$ 4,237,564	$ 5,509,111	$ 4,597,910	$ 5,926,588	$ 6,497,845
Finance	2,909,850	3,044,210	3,044,031	3,109,310	3,160,674	3,219,077	3,336,043	3,691,315	3,728,203	4,015,329
Administration of Justice	3,090,897	2,944,956	3,006,180	3,106,520	3,267,576	3,416,049	3,504,297	3,816,279	4,122,170	4,190,071
Public Safety	12,257,379	13,067,528	12,821,855	14,642,331	14,721,730	14,832,375	15,286,908	16,666,125	18,523,419	19,025,870
Public Health and Welfare	2,713,778	2,702,997	8,587,567	8,231,335	9,091,892	9,409,451	9,465,762	9,841,770	11,295,878	11,214,261
Social, Cultural, and Recreational Services	644,560	680,210	736,004	932,978	1,025,452	1,106,243	965,000	993,613	1,011,253	1,053,545
Agricultural and Natural Resources	231,371	243,121	248,764	243,505	228,504	245,539	238,475	228,073	257,900	241,190
Other Operations	1,230,479	1,838,190	1,247,261	1,254,930	1,473,512	1,704,115	2,489,749	2,187,919	2,336,387	3,669,661
Highways	2,664,137	4,453,512	4,431,339	4,256,579	4,572,666	4,133,345	5,825,313	7,943,205	6,561,659	5,399,976
Debt Service:										
Principal on Debt	2,976,386	3,368,560	3,689,418	3,639,551	3,490,495	4,016,206	4,935,082	3,606,470	3,728,778	3,843,342
Interest on Debt	1,847,162	1,804,155	1,672,002	1,804,381	2,102,532	2,180,651	2,043,869	1,871,223	1,697,200	1,529,929
Other Debt Service	92,411	251,212	268,041	248,639	516,762	84,402	87,281	85,320	92,987	97,720
Capital Projects	1,452,077	924,294	1,773,567	12,957,016	5,678,828	5,223,794	990,857	2,151,748	5,383,600	4,137,605
Total Expenditures	$ 35,592,969	$ 39,201,925	$ 45,360,140	$ 58,658,927	$ 53,199,516	$ 53,808,811	$ 54,677,747	$ 57,680,970	$ 64,666,022	$ 64,916,344
Excess of Revenues Over (Under) Expenditures	$ 1,977,370	$ (1,070,844)	$ 746,200	$ (11,770,754)	$ (3,899,657)	$ 1,899,565	$ (1,489,785)	$ 665,006	$ 3,326,597	$ 189,811
Other Financing Sources (Uses):										
Bonds Issued	$ 0	$ 0	$ 0	$ 10,900,000	$ 7,180,000	$ 0	$ 0	$ 0	$ 0	$ 0
Notes Issued	1,200,000	1,400,000	0	0	0	0	0	0	0	0
Capital Leases Issued	0	0	0	0	0	0	0	0	186,066	0
Refunding Debt Issued	0	8,030,000	11,080,000	0	13,920,000	0	0	0	0	0
Premiums on Bonds Sold	0	3,157	1,359,374	568,061	3,632,107	0	0	0	0	0
Proceeds from Sale of Capital Assets	9,705	29,743	10,554	4,699	485,688	44,660	9,289	64,611	696,614	53,610
Insurance Recovery	19,389	13,919	164,752	126,789	141,759	47,761	88,690	253,972	96,364	1,183,470
Transfers In	49,100	269,691	0	1,464,989	2,986,353	1,006,350	608,758	0	1,602,844	195,236
Transfers Out	(513,005)	(690,141)	(840,494)	(1,359,161)	(2,706,353)	(1,006,350)	(608,758)	0	(1,801,570)	(344,695)
Redemption of Refunded Debt	0	(7,892,089)	(12,269,917)	0	(16,634,606)	0	0	0	0	0
Total Other Financing Sources (Uses)	$ 765,189	$ 1,164,280	$ (495,731)	$ 11,705,377	$ 9,004,948	$ 92,421	$ 97,979	$ 318,583	$ 780,318	$ 1,087,621
Net Change in Fund Balances	$ 2,742,559	$ 93,436	$ 250,469	$ (65,377)	$ 5,105,291	$ 1,991,986	$ (1,391,806)	$ 983,589	$ 4,106,915	$ 1,277,432
Debt Service as a Percentage of Noncapital Expenditures										
Principal on Debt	$ 2,976,386	$ 3,368,560	$ 3,689,418	$ 3,639,551	$ 3,490,495	$ 4,016,206	$ 4,935,082	$ 3,606,470	$ 3,728,778	$ 3,843,342
Interest on Debt	1,847,162	1,804,155	1,672,002	1,804,381	2,102,532	2,180,651	2,043,869	1,871,223	1,697,200	1,529,929
Other Debt Service								85,320	92,987	97,720
Total Debt Service Expenditures	$ 4,823,548	$ 5,172,715	$ 5,361,420	$ 5,443,932	$ 5,593,027	$ 6,196,857	$ 6,978,951	$ 5,563,013	$ 5,518,965	$ 5,470,991
Total Expenditures	$ 35,592,969	$ 39,201,925	$ 45,360,140	$ 58,658,927	$ 53,199,516	$ 53,808,811	$ 54,677,747	$ 57,680,970	$ 64,666,022	$ 64,916,344
Less Contributions of Debt Proceeds to Anderson County School Department	0	0	0	(11,275,996)	0	0	0	0	0	0
Less Expenditures that Result in Increase of Capital Assets	(748,758)	(1,275,934)	(2,554,212)	(2,488,889)	(6,497,963)	(4,883,087)	(2,310,822)	(2,776,507)	(4,687,357)	(2,707,603)
Total Adjusted Expenditures	$ 34,844,211	$ 37,925,991	$ 42,805,928	$ 44,894,042	$ 46,701,553	$ 48,925,724	$ 52,366,925	$ 54,904,463	$ 59,978,665	$ 62,208,741
Debt Service as a Percentage of Noncapital Expenditures	13.8%	13.6%	12.5%	12.1%	12.0%	12.7%	13.3%	10.1%	9.2%	8.8%

ANDERSON COUNTY, TENNESSEE
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Local Option Sales Tax	Interstate Communi-cations Tax (1)	Hotel Motel Tax	Local Litigation Tax	Business Tax	Mineral Severance Taxes	Coal Severance Taxes	Wholesale Beer Tax	Bank Excise Tax	Other Local Tax	Total
2016	$ 17,419,382	$ 972,826	$ 3,401	$ 354,431	$ 322,021	$ 932,049	$ 93,556	$ 0	$ 153,951	$ 52,191	$ 10,939	$ 20,314,747
2017	17,747,348	953,129	3,266	364,465	366,881	1,024,707	114,214	1,482	152,116	50,777	38,437	20,816,822
2018	17,994,943	1,208,047	9	384,964	318,670	1,070,057	163,675	125	155,969	60,240	9,713	21,366,412
2019	18,002,531	1,423,227	0	395,870	364,060	1,137,029	122,657	200	171,673	92,286	9,504	21,719,037
2020	19,975,558	2,376,630	0	343,880	355,346	1,263,670	139,861	15	182,987	193,595	9,680	24,841,222
2021	20,262,324	3,084,005	0	423,965	308,090	1,363,386	127,954	0	185,017	194,524	5,223	25,954,488
2022	21,796,251	3,098,488	0	612,705	307,069	1,518,029	145,813	0	193,828	241,414	6,916	27,920,513
2023	20,794,476	3,143,244	0	659,156	320,631	1,662,970	149,639	0	192,133	311,626	15,464	27,249,339
2024	21,269,661	3,207,479	0	658,175	323,599	1,788,591	143,968	0	187,714	312,082	12,232	27,903,501
2025	20,726,927	3,283,013	0	674,593	319,697	1,798,946	158,854	0	199,339	240,728	15,469	27,417,566

(1) Starting in Fiscal Year 2018 Interstate Communications Tax has been allocated to the Anderson County School Department which is presented as a Discretely Presented Component Unit.

ANDERSON COUNTY, TENNESSEE
Appraised and Assessed Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year Ended June 30	Tax Year	Real Property		Personal Property		Public Utility Property		Total		Total Direct Tax Rate	Ratio of Total Assessed to Total Appraised Value
		Appraised Value	Assessed Value	Appraised Value	Assessed Value	Appraised Value	Assessed Value	Appraised Value	Assessed Value		
2016	2015 (2)	$ 4,983,179,900	$ 1,432,911,060	$ 523,996,186	$ 157,198,953	$ 83,780,171	$ 46,079,094	$ 5,590,956,257	$ 1,636,189,107	$ 2.7903	29.26%
2017	2016	5,033,026,000	1,447,855,685	565,160,540	161,601,506	83,899,584	46,144,771	5,682,086,124	1,655,601,962	2.7903	29.14%
2018	2017	5,083,535,000	1,462,664,725	609,152,390	174,726,476	72,272,218	39,749,720	5,764,959,608	1,677,140,921	2.7903	29.09%
2019	2018	5,085,896,000	1,638,277,474	608,890,153	174,652,889	71,503,836	39,327,110	5,766,289,989	1,852,257,473	2.7903	32.12%
2020	2019	5,883,757,907	1,679,670,564	727,543,307	194,730,039	69,487,060	38,217,883	6,680,788,274	1,912,618,486	2.8903	28.63%
2021	2020 (2)	5,968,029,500	1,703,450,615	795,652,036	238,695,721	80,961,689	44,528,929	6,844,643,225	1,986,675,265	2.6289	29.03%
2022	2021	6,066,293,900	1,731,372,575	850,359,447	255,107,924	89,330,933	49,132,013	7,005,984,280	2,035,612,512	2.6289	29.06%
2023	2022	6,178,018,300	1,762,083,430	881,520,152	200,485,821	72,272,218	39,749,720	7,131,810,670	2,002,318,971	2.6289	28.08%
2024	2023	6,306,936,600	1,803,809,925	930,655,410	210,756,787	68,048,800	37,426,840	7,305,640,810	2,051,993,552	2.6289	28.09%
2025	2024	6,409,840,100	1,833,417,170	926,280,912	169,448,602	58,131,982	31,972,590	7,394,252,994	2,034,838,362	2.6289	27.52%

(1) Anderson County Property Assessor establishes the Appraised Value for Real and Personal Property Taxes for each tax year.
State statutes provides the following % rates to be utilized in the calculation of assessed values:
Real Property: Residential and Farm at 25 percent of value.
Commercial and Industrial at 40 percent of value.
Personal Property: 30 percent of value.
Public Utility Property are appraised by the State of Tennessee and the following rates are utilized in the calculation of assessed values:
Railroads at 40 percent of value.
Other Public Utilities at 55 percent of value.

(2) For these in fiscal year 2015 and 2020, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments as required by controlling statutes.
Although not reflected on this table the State of Tennessee has completed the review of real and personal property values to be utilized in fiscal year 2021 (Tax Year 2020). Commission has adopted a direct Tax rate of $2.6289.

ANDERSON COUNTY, TENNESSEE
Property Tax Rates - Direct and Overlapping Governments (1)
Last Ten Fiscal Years

			County Direct Rates														Overlapping Rates					
Fiscal Year		Tax Year	General Fund	Library Fund	Ambulance Fund	Solid Waste Fund	Highway Dept. Fund	General Debt Service Fund	Rural Debt Service	Education Debt Service	Capital Projects Fund	General Purpose School Fund	Educational Projects Fund	Total Direct Tax Rate	Total Direct Inside Clinton	Total Direct Inside Oak Ridge	Total Direct Remainder of Anderson County	(2) City of Clinton	(2) City of Oak Ridge	(2) City of Norris	(2) City of Rocky Top	(2) Town of Oliver Springs
2016		2015	$ 0.7373	$ 0.0282	$ 0.0000	$ 0.0658	$ 0.0448	$ 0.1063	$ 0.0314	$ 0.1644	$ 0.0016	$ 1.6105	$ 0.0000	$ 2.7903	$ 2.7589	$ 2.5945	$ 2.7903	$ 0.9400	$ 2.5200	$ 1.6709	$ 2.0000	$ 1.3200
2017		2016	0.7247	0.0282	0.0000	0.0658	0.0291	0.1063	0.0314	0.1644	0.0019	1.6105	0.0280	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2018		2017	0.7527	0.0282	0.0000	0.0658	0.0291	0.1063	0.0314	0.1644	0.0019	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2019	(3)	2018	0.7520	0.0283	0.0174	0.0669	0.0317	0.0000	0.0314	0.1644	0.0877	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5400	1.6709	2.0000	1.3210
2020		2019	0.7827	0.0282	0.0150	0.0667	0.0291	0.1054	0.0314	0.1644	0.0069	1.6105	0.0500	2.8903	2.8589	2.6945	2.8903	0.9400	2.5600	1.7800	2.0000	1.3200
2021	#	2020	0.7148	0.0258	0.0137	0.0609	0.0266	0.0915	0.0273	0.1456	0.0063	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1394
2022		2021	0.6823	0.0258	0.0212	0.0609	0.0266	0.0915	0.0273	0.1456	0.0313	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1358
2023		2022	0.6823	0.0258	0.0212	0.0709	0.0266	0.0915	0.0273	0.1456	0.0213	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1358
2024		2023	0.6823	0.0258	0.0212	0.0709	0.0266	0.0915	0.0273	0.1456	0.0213	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1358
2025		2024	0.7081	0.0212	0.0000	0.0709	0.0266	0.0915	0.0273	0.1456	0.0213	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0755	1.3360

(1) Tax rates are in dollars per $100 of assessed value.
(2) City residents pay county taxes in addition to city taxes.
(3) County Commission had strived to maintain a consistent Total Direct Tax Rate of $2.7903. However County Commission utilized the 2017 tax rate of $.1063 allocated to the General Debt Service Fund to provide additional funding for other funds including the Ambulance Service, Highway, and the Capital Projects Funds.
(4) In fiscal years 2020 and 2025, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments.

ANDERSON COUNTY, TENNESSEE
Principal Property Taxpayers (1)
Current Fiscal Year and Ten Years Ago

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (2)	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (3)
Aisin Automotive	$ 39,610,195	1	1.95%			
Oak Ridge Project LLC C/O Lawler Wood Y-12 (4)	36,218,510	2	1.78%	$ 36,006,346	1	2.20%
Summit Properties/Hollingsworth	30,034,228	3	1.48%	10,091,600	5	0.62%
SL Corp/SAMLIP (5)	29,331,254	4	1.44%	27,555,453	2	1.68%
Magna International	15,178,507	5	0.75%	13,009,706	3	0.80%
General Motors LLC (6)	12,275,703	6	0.60%	7,160,265	10	0.44%
TN Oak Ridge Rutgers, LLC (7)	11,596,080	7	0.57%			
Methodist Medical Center	11,524,520	8	0.57%	11,308,320	4	0.69%
Windrock Land Company	9,903,457	9	0.49%			
Mack Centennial	8,263,853	10	0.41%			
Bell South (10)				10,020,869	6	0.61%
Wal Mart (9)	-			9,328,131	7	0.57%
CTP Transportation/The Carlstar Group (8)	-			8,702,720	8	0.53%
Norfolk Southern	-			8,677,958	9	0.53%
Totals (5)	$ 203,936,307		8.08%	$ 141,861,368		8.67%

(1) Taken from the records of the Anderson County Trustee's Office.
(2) Total taxable value including real, personal, and public utility property for tax year 2024 (fiscal year 2025) is $2,034,838,362.
(3) Total taxable value including real, personal, and public utility property for tax year 2015 (fiscal year 2016) is $1,636,189,107.
(4) Item identified as Oak Ridge Project, LLC C/O Lawwer Wood Y-12 for 2020 had previously been referred to as just Oak Ridge Project, LLC.
(5) SL Corp/SAMLIP first appeared in the top ten during the 2013 year.
(6) General Motors LLC first appeared in the top ten during the 2016 year.
(7) TN Oak Ridge Rutgers, LLC first appeared in the top ten during the 2019 year.
(8) CTP Transportation/The Carlstar Group (also previously identified as Carlisle Tire, Inc) first appeared in the top ten during the 2012 year.
(9) Wal Mart was last included in the top ten for the 2018 year.
(10) Bell South was last included in the top ten for the 2017 year.

ANDERSON COUNTY, TENNESSEE
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Tax Year	Total Tax Levy for Fiscal Year (1)	Collected within the Fiscal Year of the Levy		Activity in Subsequent Years (2)	Total Collections to Date		Uncollected Taxes to Date	
			Amount (1)	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2016	2015	$ 42,877,374 (3)	$ 40,768,406	95.08%	$ 2,022,361	$ 42,790,767	99.80%	$ 86,607	0.20%
2017	2016	44,203,194	41,919,681	94.83%	2,203,416	44,123,097	99.82%	80,097	0.18%
2018	2017	44,517,403	42,113,903	94.60%	2,323,277	44,437,180	99.82%	80,223	0.18%
2019	2018	45,375,560 (4)	42,314,423	93.25%	3,036,798	45,351,221	99.95%	24,339	0.05%
2020	2019	48,091,880 (5)	45,879,445	95.40%	2,153,194	48,032,639	99.88%	59,241	0.12%
2021	2020	50,869,848	47,902,030	94.17%	2,887,416	50,789,446	99.84%	80,402	0.16%
2022	2021	52,113,017	50,160,401	96.25%	1,795,766	51,956,167	99.70%	156,850	0.30%
2023	2022	51,126,107	49,133,476	96.10%	1,579,897	50,713,373	99.19%	412,734	0.81%
2024	2023	52,435,133	50,373,340	96.07%	1,501,125	51,874,465	98.93%	560,668	1.07%
2025	2024	51,950,435	50,043,709	96.33%	0	50,043,709	96.33%	1,880,992	3.62%

(1) Amounts consist of Real and Personal Taxes, Pick Up Taxes, Public Utility Taxes and corrections made before June 30th of the fiscal year.
(2) Activity in subsequent years include two items:
Activity include amounts collected and additional corrections by the Trustee prior to submitting the uncollected taxes to the Clerk and Master.
Also included are collections and corrections made in the Clerk & Master's office that relate to each individual tax levy prior to June 30, 2021.
(3) Increases in the total direct tax rates from the prior rates was the primary causes of the tax levy increases for these years. See Table 8.
(4) Increase in the assessed value from prior year was the primary causes of the tax levy increase for this year as Total Direct Tax Rate was $2.7903 for both years. See Tables 7 and 8.
(5) Increase in the total tax levy from prior year was the result of additional assessed value and an increase of $.10 in the direct tax rate. See table 7 and table 8.

ANDERSON COUNTY, TENNESSEE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities							Business-type Activities			
Fiscal Year	General Obligation Bonds	Unamortized Premium on Debt	Net General Obligation Bonds	Other Loans (1)	Capital Outlay Notes	Leases	Total Governmental Activities	Capital Outlay Notes	Total Primary Government	Percentage of Personal Income (3)	Debt Per Capita (3)
2016	$ 41,865,000	$ 654,317	$ 42,519,317	$ 11,350,279	$ 1,682,802	$ 754,664	$ 56,307,062	$ 194,000	$ 56,501,062	1.73%	$ 749
2017	40,500,000	584,387	41,084,387	10,663,455	2,630,562	570,168	54,948,572	163,000 (2)	55,111,572	1.89%	724
2018	37,150,000	1,710,545	38,860,545	9,933,019	2,166,322	373,426	51,333,312	0	51,333,312	1.72%	671
2019	46,070,000	2,069,946	48,139,946	9,123,000	1,527,082	163,134	58,953,162	0	58,953,162	1.89%	768
2020	48,155,000	5,114,448	53,269,448	8,394,000	1,303,842	29,879	62,997,169	0	62,997,169	1.96%	818
2021	45,525,000	4,666,767	50,191,767	7,654,000	744,602	275,415	58,865,784	0	58,865,784	1.77%	763
2022	42,640,000	4,219,086	46,859,086	6,445,000	2,952	175,983	53,483,021	0	53,483,021	1.49%	689
2023	39,575,000	3,771,405	43,346,405	6,020,000	0	62,465	49,428,870	0	49,428,870	1.25%	626
2024	36,345,000	3,323,724	39,668,724	5,595,000	0	174,753	45,438,477	0	45,438,477	1.12%	566
2025	32,960,000	2,876,043	35,836,043	5,170,000	0	141,411	41,147,454	0	41,147,454	0.91%	505

(1) Includes long-term loans payable financed by PBA loan agreements and USDA loan agreements for Briceville Library (which was retired during fiscal year 2019).
(2) The Ambulance Service was treated as an Enterprise Fund before being transferred to a Special Revenue Fund effective at the start of the 2018 fiscal year.
(3) See Table 16 (Demographic and Economical Statistics) for personal income and population data.

ANDERSON COUNTY, TENNESSEE
Ratios of General Bonded Debt Outstanding (1)
Last Ten Fiscal Years

Fiscal Year	Estimated Population (2)	Assessed Property Value	Net General Obligation Bonds (3)	Less: Net Position Restricted For Debt Service	Net Bonded Debt (4)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2016	75,411	$ 1,636,189,107	$ 42,519,317	$ 2,839,152	$ 39,680,165	2.43%	$ 526
2017	75,936	1,655,601,962	41,084,387	3,001,213	38,083,174	2.30%	502
2018	76,257	1,677,140,921	38,860,545	3,044,885	35,815,660	2.14%	470
2019	76,482	1,852,257,473	48,139,946	1,305,439	46,834,507	2.53%	612
2020	76,978	1,912,618,486	53,269,448	1,482,116	51,787,332	2.71%	673
2021	77,123	1,986,675,265	50,191,767	1,319,281	48,872,486	2.46%	634
2022	77,576	2,035,612,512	46,859,086	40,363	46,818,723	2.30%	604
2023	78,913	2,002,318,971	43,346,405	171,607	43,174,798	2.16%	547
2024	80,234	2,051,993,552	39,668,724	317,403	39,351,321	1.92%	490
2025	81,449	2,034,838,362	35,836,043	410,524	35,425,519	1.74%	435

(1) Includes long-term loans payable financed by PBA loan agreements as these instruments are in substance the same as bonded debt and also are primarily funded by local property taxes.
(2) Estimated Population is taken from Table 16.
(3) See Table 11 for the effects of Deferred Amounts on Refunds and Unamortized Premiums on Debt, which is included in these amounts.
(4) Net Bonded Debt is the effect of only the Bonded Debt for the county less net position restricted for debt service.

ANDERSON COUNTY, TENNESSEE
Direct and Overlapping Governmental Activities Debt
As of June 30, 2025

	Total	
Direct General Bonded Debt, Loans, Notes, and Leases Payable:		
Anderson County (Amount from Table 11 Debt Ratios)	$ 41,147,454	(1)
Overlapping General Bonded Debt:		
City of Oak Ridge	75,486,654	(2)
City of Clinton	1,731,000	(2)
City of Rocky Top	1,739,756	(2)
Total Overlapping General Bonded Debt	$ 78,957,410	
TOTAL DIRECT GENERAL BONDED DEBT, LOANS, NOTES, AND LEASES PAYABLE AND OVERLAPPING GENERAL BONDED DEBT	$ 120,104,864	

Method used to calculate overlapping debt:

(1) Information on the county's General Bonded Debt, Loans, and Leases Payable is taken from information on Table 11 including: General Obligation Bonds, Unamortized Premiums, Other Loans, and Leases.

(2) The overlapping General Bonded Debt is obtained from each individual city in Anderson County. Their totals are then added to the county's Total Direct General Bonded Debt, Loans, Notes, Loans and Leases Payables - net to obtain Total Direct General Bonded Debt and Loans Payable and Overlapping General Bonded Debt.

Table 14

ANDERSON COUNTY, TENNESSEE
Legal Debt Margin Information
June 30, 2025

Not Applicable to Anderson County, Tennessee

NOTE: Section 9-21-103 of the laws of the State of Tennessee provides that bonds or notes may be issued without regard to any limit on indebtedness for Tennessee counties.

Table 15

ANDERSON COUNTY, TENNESSEE
Pledged Revenue Coverage
June 30, 2025

Not Applicable to Anderson County, Tennessee

NOTE: All debt obligation were based on Anderson County's ability to establish ad valorum tax in amounts necessary to cover all future debt service requirements.

ANDERSON COUNTY, TENNESSEE
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (amounts expressed in thousands) (1)	Per Capita Personal Income (1)	Median Age (1)	School Attendance (2)	Unemployment Rate (3)
2016	75,411	$ 3,261,601	$ 43,251	43.1	8,022	5.1%
2017	75,411	2,913,655	38,637	43.2	7,739	4.6%
2018	75,936	2,978,590	39,225	43.3	7,772	4.5%
2019	76,257	3,114,870	40,847	43.3	7,624	4.4%
2020	76,978	3,221,760	41,853	43.3	7,559	5.0%
2021	77,123	3,319,760	43,045	43.3	7,357	5.4%
2022	77,576	3,585,951	46,225	43.1	7,409	3.2%
2023	78,913	3,948,724	50,039	42.8	7,391	3.9%
2024	80,234	4,058,974	50,589	42.1	7,353	2.7%
2025	81,449	4,513,975	55,421	41.6	7,194	3.9%

Data Sources:
(1) Tennessee Demographics by Fred Economic Data and U.S. Census Bureau.
(2) Tennessee Department of Education for Anderson County Schools.
(3) Tennessee Department of Labor and Workforce Development.

ANDERSON COUNTY, TENNESSEE
Principal Employers
Current Year and Ten Years Ago

	2025			2016		
Employer	Employees	Rank	Percentage of County Work Force (1)	Employees	Rank	Percentage of County Work Force (2)
Y12 National Security Complex	9,600	1	26.62%	7,000	1	20.13%
UT Battelle(Oak Ridge National Labs)	5,922	2	16.42%	4,600	2	13.23%
UCOR (Bechtel Jacobs)	2,122	3	5.88%	1,400	4	4.03%
Anderson County Government	1,652	4	4.58%	1,466	3	4.22%
Methodist Medical Center	1,085	5	3.01%	1,026	5	2.95%
SL Tennessee	1,004	6	2.78%			
Oak Ridge Associated Universities	981	7	2.72%	1,017	6	2.92%
MAGNA	884	8	2.45%			
Aisin Automotive	740	9	2.05%			
Oak Ridge Schools	680	10	1.89%			
SiTel	-		-	1,001	7	2.88%
Eagle Bend Mfg .	-		-	850	8	2.44%
SAIC			-	600	9	1.73%
City of Oak Ridge			-	450	10	1.29%
Total	24,670		68.41%	19,410		55.81%

Source(s): East Tennessee Economic Development Agency, Anderson County Chamber of Commerce, Tennessee Department of Economic & Community Development and Bureau of Labor Statistics.
(1) The total County Work Force for 2025 = 36,061
(2) The total County Work Force for 2016 = 34,780

ANDERSON COUNTY, TENNESSEE
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government	39.0	35.0	32.0	33.0	39.0	42.0	44.0	49.0	52.0	52.0
Finance	44.0	46.0	45.0	45.0	50.0	46.0	50.0	49.0	52.0	51.0
Administration of Justice	42.0	45.0	48.0	46.0	45.0	49.0	48.0	50.0	51.0	49.0
Public Safety	172.0	173.0	178.0	181.0	189.0	183.0	175.0	174.0	179.0	184.0
Public Health and Welfare	77.0	75.0	74.0	74.0	43.0	81.0	87.0	89.0	93.0	95.0
Social, Cultural, and Recreational Services	8.0	10.0	9.0	10.0	11.0	11.0	11.0	11.0	12.0	10.0
Agriculture and Natural Resources	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Operations	5.0	5.0	4.0	3.0	4.0	4.0	4.0	4.0	4.0	5.0
Solid Waste	3.0	3.0	3.0	4.0	3.0	4.0	4.0	3.0	3.0	3.0
Highways	25.0	25.0	28.0	25.0	27.0	28.0	25.0	25.0	24.0	30.0
TOTAL	416.0	418.0	422.0	422.0	412.0	449.0	449.0	455.0	471.0	480.0

ANDERSON COUNTY, TENNESSEE
Operating Indicators by Function
Last Ten Fiscal Years

Function:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Register of Deeds										
Documents Filed	10,881	11,096	11,197	11,265	12,504	14,724	15,505	11,252	10,225	11,243
Chancery Court										
Cases Filed	1,617	1,919	1,861	1,701	1,820	1,775	2,076	1,761	1,797	1,752
Case Dispositions	2,292	1,805	1,656	1,639	1,937	1,589	2,103	1,638	1,722	1,530
General Sessions Court I										
Civil Cases Filed	1,531	1,761	1,607	1,612	815	1,169	1,029	1,085	1,153	1,038
Criminal Cases Files	5,883	7,054	6,183	4,351	4,890	2,385	3,671	2,109	3,479	3,451
General Sessions Court II										
Civil Cases Filed	984	1,062	1,150	1,835	1,203	1,303	1,169	1,284	1,509	1,610
Criminal Cases Files	4,014	4,550	4,728	3,638	3,019	3,705	3,747	3,190	2,991	2,158
Circuit Court										
Cases Filed	273	225	179	183	152	149	168	144	155	154
Case Dispositions	270	301	220	181	178	145	162	149	173	145
Criminal Court										
Cases Filed	1,124	1,049	1,188	1,052	946	1,162	1,051	1,157	1,651	1,597
Case Dispositions	1,434	1,177	955	1,129	876	1,218	1,065	1,088	1,851	1,712
Sheriff's Department										
Physical Arrests	2,027	2,315	2,221	2,454	2,220	3,896	3,691	3,659	3,411	3,210
Traffic Violations	441	596	688	383	592	1,030	495	531	543	707
Back-Up Units Required	8,811	9,248	8,209	10,174	14,135	12,213	12,531	11,566	11,761	12,431
Emergency Dispatch										
Calls for Service										
Sherriff	26,322	28,699	28,521	54,353	47,703	27,424	23,274	26,300	29,535	38,535
Ambulance	29,831	25,975	21,743	17,800	16,405	17,384	18,424	22,269	26,582	21,422
Fire and Rescue Calls	4,894	4,706	4,894	4,548	3,954	1,737	6,552	20,907	3,335	3,752
Ambulance Service										
Transports (1)	17,243	17,157	15,030	14,139	16,707	13,593	14,457	14,843	14,780	15,102
Highway Department										
Road Resurfacing (miles)	3.1	19.5	16.6	12.48	19.5	9.4	34.2	42.6	58.5	24.7

Sources: Various respective government departments.

(1) These numbers only represent actual transports of patients. They do not represent any calls that had no transports or a stand-by.

ANDERSON COUNTY, TENNESSEE
Capital Assets Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year Ending 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Buildings	5	6	6	6	5	5	5	5	5	5
Vehicles	10	7	7	7	7	8	8	9	11	11
Finance										
Vehicles	4	4	4	5	4	4	4	5	3	6
Administration of Justice										
Buildings	0	0	0	1	1	1	1	1	1	1
Vehicles	1	1	1	3	3	4	4	4	1	3
Public Safety										
Buildings	6	5	5	5	5	5	5	5	5	5
Vehicles	113	113	113	133	135	139	139	126	137	143
Haz-mat Vehicle	1	1	1	1	1	1	1	1	1	.
Mine Resistance Vehicle	0	0	0	0	1	1	1	1	1	1
Public Health and Welfare										
Buildings	4	7	8	10	10	10	10	10	10	10
Ambulances	19	19	19	19	19	19	19	21	20	20
Vehicles	9	8	8	8	8	8	8	13	17	23
Social, Cultural, and Recreational										
Buildings	2	2	4	4	4	4	4	4	3	3
Parks	7	7	7	7	7	7	7	7	7	7
Vehicles	0	0	0	0	0	0	0	0	3	3
Highway (1)										
Buildings	1	1	1	1	1	1	1	1	1	1
Bridges	69	69	69	69	69	69	69	69	69	69
Roads (miles)	507	509	509	509	509	510	510	511	511	511

In Highway Function, vehicles are considered as equipment which are not reflected on this table.

Sources: Various government departments.

Single Audit Section

Jason E. Mumpower
Comptroller

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

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated October 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the discretely presented Anderson County Emergency Communications District and the Internal School Fund of the discretely presented Anderson County School Department, as described in our report on Anderson County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anderson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item: 2025-001.

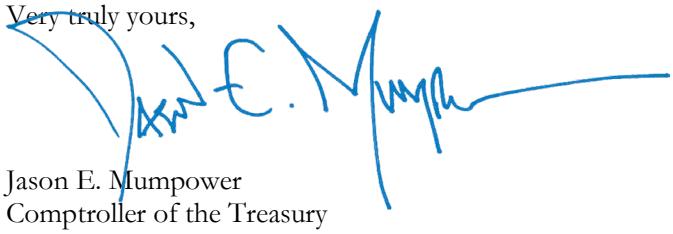
Anderson County's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on Anderson County's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Anderson County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 30, 2025

JEM/gc

Jason E. Mumpower
Comptroller

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

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Anderson County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anderson County's major federal programs for the year ended June 30, 2025. Anderson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Anderson County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Anderson County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Anderson County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

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

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

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements. We issued our report thereon dated October 30, 2025, 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 30, 2025

JEM/gc

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

ANDERSON COUNTY, TENNESSEE, AND THE ANDERSON COUNTY SCHOOL DEPARTMENT
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (11)
For the Year-Ended June 30, 2025

Federal/Pass-through Agency/State Grantor Program Title	Assistance Listing Number	Passed-through Entity Identifying Number		Amount Passed-through to Subrecipients	Expenditures	
U.S. Department of Agriculture:						
Passed-through State Department of Education:						
Child Nutrition Cluster: (3)						
School Breakfast Program	10.553	N/A	$	0	$ 1,172,536	
National School Lunch Program	10.555	N/A		0	2,545,279	(4)
Passed-through State Department of Agriculture:						
Child Nutrition Cluster: (3)						
National School Lunch Program(Commodities - Noncash Assistance)	10.555	N/A		0	317,935	(4)
National School Lunch Program(Commodities - Cash Assistance)	10.555	N/A		0	10,277	(4)
Passed-through State Department of Health:						
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-25833-79		0	59,642	(9)
Passed-through State Department of Human Services:						
Child and Adult Care Food Program	10.558	(10)		0	152,782	(4)
Passed-through East Tennessee Human Resource Agency:						
Child and Adult Care Food Program	10.558	(10)		0	299,352	(4)
Total U.S. Department of Agriculture					$ 4,557,803	
U.S. Department of Housing and Urban Development:						
Passed-through State Department of Economic and Community Development:						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	15795		0	$ 2,000	
Total U.S. Department of Housing and Urban Development					$ 2,000	
U.S. Department of Justice:						
Passed-through State Department of Finance and Administration:						
Crime Victim Assistance	16.575	(5)		0	$ 167,848	
Violence Against Women Formula Grants	16.588	(10)		0	15,166	
Direct Program:						
Bulletproof Vest Partnership Program	16.607	N/A		0	4,595	
Total U.S. Department of Justice					$ 187,609	
U.S. Department of Transportation:						
Passed-through State Department of Transportation:						
Highway Safety Cluster: (3)						
State and Community Highway Safety	20.600	(6)		0	$ 19,692	
Total U.S. Department of Transportation					$ 19,692	
U.S. Department of the Treasury:						
Passed-through State Department of Tourist Development:						
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds (ARP)	21.027	(10)		0	$ 66,027	(4)
Passed-through State Department of Environment and Conservation:						
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds (ARP)	21.027	(10)	(12)	1,952,364	1,952,364	(4)
Direct Program:						
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds (ARP)	21.027	N/A	(12)	195,236	2,335,989	(4)
Passed-through State Department of Education:						
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds (ARP)	21.027	N/A		0	60,939	(4)
Total U.S. Department of the Treasury					$ 4,415,319	
U.S. National Foundation on the Arts and the Humanities:						
Passed-through State Library and Archives:						
Grants to States	45.310	(10)		0	$ 4,740	
Total U.S. National Foundation on the Arts and the Humanities					$ 4,740	
U.S. Department of Energy:						
Passed-through State Department of Military:						
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214	(7)		0	$ 51,441	
Total U.S. Department of Energy					$ 51,441	
U.S. Department of Education:						
Passed-through State Department of Education:						
Title I Grants to Local Educational Agencies	84.010	N/A		0	$ 1,731,297	
Special Education Cluster (IDEA): (3)						
Special Education Grants to States	84.027	N/A		0	2,071,337	
Special Education Preschool Grants	84.173	N/A		0	98,969	
Career and Technical Education -- Basic Grants to States	84.048	N/A		0	188,440	
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A		0	5,428	
English Language Acquisition State Grants	84.365	N/A		0	14,177	
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	N/A		0	294,111	

(Continued)

Federal/Pass-through Agency/State Grantor Program Title	Assistance Listing Number	Passed-through Entity Identifying Number		Amount Passed-through to Subrecipients		Expenditures	
U.S. Department of Education (Cont.):							
Passed-through State Department of Education (Cont.):							
COVID 19 - Comprehensive Literacy Development	84.371	N/A	$	0	$	82,783	
Student Support and Academic Enrichment Program	84.424	N/A		0		250,991	
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A		0		500,448	
Passed-through State Department of Human Services:							
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Z-23-70501		0		130,827	
Total U.S. Department of Education					$	5,368,808	
U.S. Department of Health and Human Services:							
Passed-through East Tennessee Human Resource Agency:							
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	24-0023		0	$	6,224	
Aging Cluster: (3)							
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	(8)		0		75,933	
Direct Program:							
Head Start Cluster: (3)							
Head Start	93.600	N/A	(13)	1,075,035		4,600,405	
Passed-through State Department of Health:							
Medicaid Cluster: (3)							
Medical Assistance Program	93.778	GG-25833-79		0		42,549	(9)
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	GG-25833-79		0		31,515	(9)
Maternal and Child Health Services Block Grant to the States	93.994	GG-25833-79		0		44,443	(9)
Total U.S. Department of Health and Human Services					$	4,801,069	
Executive Office of the President:							
Direct Program:							
High Intensity Drug Trafficking Areas Program	95.001	N/A		0	$	42,824	
Total Executive Office of the President					$	42,824	
U.S. Department of Homeland Security:							
Passed-through State Department of Military:							
Emergency Management Performance Grants	97.042	(10)		0	$	32,024	
Homeland Security Grant Program	97.067	(10)		0		27,533	
Total U.S. Department of Homeland Security					$	59,557	
Total Expenditures of Federal Grants					$	19,510,862	
State Grants							
Juvenile Services State Supplement - State Children's Services Commission	N/A	(10)			$	18,000	
Senior Center Grant - State Department of Disability and Aging	N/A	(10)				45,000	
Innovative School Models - State Department of Education	N/A	(10)				469,022	
Lottery for Education Afterschool Programs - LEAPS - State Department of Education	N/A	(10)				269,339	
State Special Education Grant - State Department of Education	N/A	(10)				122,659	
Summer Learning Camps - State Department of Education	N/A	(10)				346,639	
Summer Learning Camps - Transportation - State Department of Education	N/A	(10)				12,855	
Early Childhood Education - State Department of Education	N/A	(10)				634,818	
DOR Assessment Grant - State Department of Environment and Conservation	N/A	(10)				41,995	
Drug Court Grant - State Department of Finance and Administration	N/A	(10)				157,065	
Evidence-Based Programming - State Department of Finance and Administration	N/A	(10)				72,165	
Law Enforcement Training Grants - State Department of Finance and Administration	N/A	(10)				105,600	
Recruitment and Retention Grant - State Department of Finance and Administration	N/A	(10)				14,000	
State Mental Health Transport - State Department of Finance and Administration	N/A	(10)				116,904	
Violent Crime Intervention Collaborative Grant - State Department of Finance and Administration	N/A	(10)				604,240	
Violent Services Support Grant - State Department of Finance and Administration	N/A	(10)				78,703	
Ambulance Equipment Grant - State Department of Health	N/A	(10)				134,180	
Health Department Grants - State Department of Health	N/A	GG-25833-79				225,407	(9)
Health Department Grants (Dental) - State Department of Health	N/A	(10)				103,029	
Statewide School Resource Officer (SRO) - State Department of Safety and Homeland Security	N/A	(10)				1,221,586	
Tourism Enhancement Grant - State Department of Tourist Development	N/A	(10)				100,000	
Tourism Marketing Grant - State Department of Tourist Development	N/A	(10)				29,999	
Litter Program - State Department of Transportation	N/A	(10)				22,256	
Safety Grant - State Department of Transportation	N/A	(10)				44,653	
Aging Program - State Office on Aging	N/A	(10)				14,832	
Governor's Investment in Vocational Education (GIVE 2.0) - Tennessee College of Applied Technologies-Knoxville	N/A	(10)				81,398	
Total State Grants					$	5,086,344	

(Continued)

ALN = Assistance Listing Number
N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Anderson County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) Child Nutrition Cluster total $4,046,027; Highway Safety Cluster total $19,692; Special Education Cluster (IDEA) total $2,170,306; Aging Cluster total $75,933; Head Start Cluster total $4,600,405; Medicaid Cluster total $42,549.
(4) Total for ALN 10.555 is $2,873,491; Total for ALN 10.558 is $452,134: Total for ALN 21.027 is $4,415,319.
(5) 23-0105:$100,000; 23-0094:$67,848.
(6) Z-24-THS007:$8,736; Z-25-THS007:$10,956.
(7) 24-0134:$31,215; 24-0130:$20,226.
(8) 24-0023:$24,189; 24-0172:$51,744.
(9) Total for GG-25833-79 is $403,556.
(10) Information not available.
(11) 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	$ 175,203
Supporting Effective Instruction State Grants	84.367	35,207
Total amounts consolidated for administration purposes		$ 210,410

(12) SUBRECIPIENT AMOUNTS

The following amounts were paid to subrecipients from the Coronavirus State and Local Fiscal Recovery Funds:

Subrecipient	ALN	Amount Provided to Subrecipients
Anderson County Water Authority	21.027	$ 2,147,600

(13) SUBRECIPIENT AMOUNTS

The following amounts were paid to subrecipients from Head Start:

Subrecipient	ALN	Amount Provided to Subrecipients
City of Oak Ridge	93.600	$ 1,075,035

ANDERSON COUNTY, TENNESSEE
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2025

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Comprehensive Financial Report for Anderson County, Tennessee, for the year ended June 30, 2025.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	ALN	Current Status
OFFICE OF DIRECTOR OF SCHOOLS					
2024	311	2024-001	Allegations involving the Anderson County School Department are currently under Investigation.	N/A	Report Issued

Prior-year Federal Awards Findings

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

ANDERSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

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

2. Internal Control Over Financial Reporting:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

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

Federal Awards:

4. Internal Control Over Major Federal Programs:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

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

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

7. Identification of Major Federal Programs:

   * Assistance Listing Numbers: 10.553 and 10.555 — Child Nutrition Cluster: School Breakfast Program and National School Lunch Program

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

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

A finding and recommendation, as a result of our audit, is presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICE OF CLERK AND MASTER

FINDING 2025-001

THE OFFICE HAD DEFICIENCIES IN COMPUTER SYSTEM BACKUP PROCEDURES

(Noncompliance Under *Government Auditing Standards*)

System backups were not performed daily and stored off-site. Section 10-7-121, *Tennessee Code Annotated*, provides that records required to be retained by any government official may be maintained on a computer or removable storage media as long as certain standards are met. One of these standards requires that all data generated and stored within the computer system be copied daily to storage media, and media more than one week old be stored at an off-site location. This deficiency is the result of management's failure to implement adequate disaster recovery planning procedures. In the event of a disaster, all backup data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process. Proper system backup procedures were implemented in June 2025.

RECOMMENDATION

Management should continue to ensure backups are performed daily and rotated off-site at least once a week.

MANAGEMENT'S RESPONSE

I respectfully cannot agree with your finding. I believe you have omitted that fact I believed since 2016, that there was a back-up being performed. First, by this office with a memory device which was delivered to the local bank every week. When there was a failure, Local Government Corporation was so advised, as occurred on March 30, 2018. Subsequently I was advised by our I.T. Department on March 5, 2019, that the back-up would be performed by the I.T. Department with a new system. These events are documented in the hard copy of the back-ups. As I have said I appreciate your finding that a back-up was not occurring at the date of your audit. However, as you know the same day you informed first the I.T Department of this problem, and then me, the problem was resolved by the I.T. Department and then by Local Government Corporation.

AUDITOR'S COMMENT

While management's response asserts that corrective action was taken the same day the issue was identified, discussions with the Clerk and Master, the IT Director, and the software vendor during audit testing confirmed that daily backups and off-site rotation of the accounting data were not occurring as required by section 10-7-121, *Tennessee Code Annotated*. The IT Director stated that only shared-drive documents were backed up locally and that accounting data could not be recovered in the event of a disaster, while the software vendor confirmed that no cloud backup was in place. Although the official received backup confirmations from IT, those confirmations were related only to shared documents and not to accounting data. This misunderstanding contributed to the lack of appropriate backup procedures, and it is unclear how long the office had been without compliant backups. Therefore, the finding reflects the condition observed at the time of audit testing when adequate backup procedures and oversight were not established.

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, 2025.

ANDERSON COUNTY, TENNESSEE
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2025

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as 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). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
OFFICE OF CLERK AND MASTER		
2025-001	The office had deficiencies in computer system backup procedures.	324

Harold P. Cousins, Jr., Clerk & Master
Seventh Judicial District
Chancery-Probate Division

Hon. Daniel Forrester
Chancellor
Anderson County Courthouse
100 North Main Street, Suite 302
Clinton, Tennessee 37716

Anderson County Courthouse
100 North Main Street, Suite 308
Clinton, Tennessee 37716
Phone: (865) 457-6205
Fax: (865) 457-6267

Hon. Ryan Spitzer, Judge
Anderson County Courthouse
100 North Main Street, Suite 300
Clinton, Tennessee 37716

To: Elisha Crowell
Comptroller of the Treasury, Division of Local Government Audit
Elisha. Crowell@cot.tn.gov

Re: Response to Anderson County, Tennessee, Office of Clerk and Master, Audit report of deficiencies in computer system back-up procedures

Response and Corrective Action Plan

Preparer: Harold P. Cousins, Jr., Clerk and Master

Person responsible to implement Corrective Action Plan: Harold P. Cousins, Jr., with assistance of Anderson County I.T. Department

Anticipated Completion Date of Corrective Action Plan: June 2025, being the same day the auditor discovered the problem.

Planned Corrective Action: The services of Local Government Corporation was obtained, the same day the deficiency was discovered by the auditor, to perform TnCIS data back-up on a daily basis and report the success of the back-up to the Clerk and Master by email. Additionally the Anderson County I.T. department now backs-up the Clerk and Master server and stores the TnCIS data off site to the vault of a local bank each week.

Date: October 7, 2025

/s/ Harold P. Cousins, Jr.

Harold P. Cousins, Jr.
Clerk and Master