



ANNUAL FINANCIAL REPORT

Campbell County, Tennessee

For the Year Ended June 30, 2025

Jason E. Mumpower
Comptroller of the Treasury



**DIVISION OF
LOCAL GOVERNMENT AUDIT**

ANNUAL FINANCIAL REPORT
CAMPBELL COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2025

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.

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Summary of Audit Findings

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

Scope

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

Results

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

Our audit resulted in two findings and recommendations, which we have reviewed with Campbell County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

Findings

The following are summaries of the audit findings:

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ An investigation of the Campbell County School Department disclosed that an employee improperly gifted surplus cafeteria property to a local restaurant.

OFFICE OF DIRECTOR OF FINANCE

- ◆ Competitive bids were not solicited for insurance.



INTRODUCTORY SECTION

CAMPBELL COUNTY OFFICIALS

June 30, 2025

Officials

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

Board of County Commissioners

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

Board of Education

Jeffery Miller, Chairman	Brandon Johnson
Crystal Creekmore	Ronnie Lasley
Ryne Cummins	Brent Lester
Lisa Fields	Sharon Ridenour
Randy Heatherly	Jamie Wheeler

Financial Management Committee

Dewayne Gibson, Chairman
Dewayne Baird
Johnny Bruce
Ron Dilbeck, Road Superintendent
Mike Douglas
Jennifer Fields, Director of Schools
Jack Lynch, County Mayor

Audit Committee

Robert Wormsley, Chairman
Charles Baird
James Cotton

FINANCIAL SECTION



JASON E. MUMPOWER
Comptroller

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of and for the year ended June 30, 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 report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of June 30, 2025, and the respective changes in financial position and the respective budgetary comparison for the General, Solid Waste/Sanitation, Ambulance Service, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Internal School Fund of the Campbell County School Department (a discretely presented component unit), which represent 1.43 percent, 1.65 percent, and 2.85 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit as of June 30, 2025. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented Campbell County School Department's Internal School Fund, is based solely on the report of the other auditors.

Basis for Opinions

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

Changes in Accounting Principle

As described in Note V.B., Campbell County has adopted the provisions of Governmental Accounting Standards Board (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.10. to the financial statements, which describes restatements to the beginning Governmental Activities net position totaling (\$83,098) for the primary government and (\$290,354) for the discretely presented Campbell 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 Campbell County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Campbell County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Campbell County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Campbell County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Campbell County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information is the responsibility of management and was derived

from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Campbell County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Requirements by *Government Auditing Standards*

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

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

September 30, 2025

JEM/gc

BASIC FINANCIAL STATEMENTS SECTION

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

	Primary Government	Component Unit
	Governmental Activities	Campbell County School Department
ASSETS		
Cash	\$ 6,737	\$ 1,260,793
Equity in Pooled Cash and Investments	32,466,473	23,952,096
Inventories	31,683	0
Accounts Receivable	1,551,978	7,056
Allowance for Uncollectible	(476,338)	0
Due from Other Governments	3,160,327	4,248,780
Due from Component Units	73,434	0
Property Taxes Receivable	16,777,198	3,594,331
Allowance for Uncollectible Property Taxes	(651,310)	(145,548)
Prepaid Items	115,704	0
Leases Receivable - Long-term	300,911	0
Net Pension Asset - Agent Plan	677,312	272,635
Net Pension Asset - Teacher Retirement Plan	0	309,684
Net Pension Asset - Teacher Legacy Pension Plan	0	8,016,842
Restricted Assets - Amounts Accumulated for Pension Benefits	0	888,251
Capital Assets:		
Assets Not Depreciated:		
Land	2,281,245	1,284,425
Construction in Progress	7,072,266	2,676,443
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	20,706,982	39,838,487
Infrastructure	20,696,271	0
Other Capital Assets	6,747,749	1,729,049
Total Assets	<u>\$ 111,538,622</u>	<u>\$ 87,933,324</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension Changes in Experience	\$ 1,071,484	\$ 2,594,758
Pension Changes in Assumptions	0	123,062
Pension Changes in Proportion	0	224,279
Pension Contributions After Measurement Date	835,577	1,608,127
OPEB Changes in Experience	8,000	1,318,765
OPEB Changes in Proportion	0	195,071
OPEB Changes in Assumptions	58,000	831,668
OPEB Contributions After Measurement Date	19,656	638,160
Total Deferred Outflows of Resources	<u>\$ 1,992,717</u>	<u>\$ 7,533,890</u>

(Continued)

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

	Primary Government	Component Unit
	Governmental Activities	Campbell County School Department
LIABILITIES		
Accounts Payable	\$ 1,281,953	\$ 208,162
Accrued Payroll	92,666	234,371
Accrued Interest Payable	66,272	0
Payroll Deductions Payable	227,073	474,492
Contracts Payable	590,593	715,575
Retainage Payable	0	40,168
Due to Primary Government	0	73,434
Due to State of Tennessee	9,150	0
Other Collections	8,950	0
Noncurrent Liabilities:		
Due Within One Year - Debt	3,927,900	0
Due Within One Year - Other	562,012	1,380,248
Due in More Than One Year - Debt	21,584,084	0
Due in More Than One Year - Other	1,079,164	9,069,468
Total Liabilities	\$ 29,429,817	\$ 12,195,918
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	\$ 15,506,549	\$ 3,303,711
Deferred Credit on Refunding	48,126	0
Deferred Leases Receivable	300,911	0
Pension Changes in Experience	0	95,144
Pension Changes in Investment Earnings	500,987	1,815,254
Pension Changes in Proportion	0	88,761
OPEB Changes in Experience	244,000	454,055
OPEB Changes in Proportion	0	243,286
OPEB Changes in Assumptions	79,000	792,421
Total Deferred Inflows of Resources	\$ 16,679,573	\$ 6,792,632
NET POSITION		
Net Investment in Capital Assets	\$ 46,842,435	\$ 47,315,553
Restricted for:		
General Government	67,332	0
Administration of Justice	250,278	0
Public Safety	206,481	0
Public Health and Welfare	568,086	0
Other Operations	17,201	0
Highways	831,407	0
Capital Outlay	131,961	0
Education	0	5,166,840
Pensions	677,312	9,487,412
Capital Projects	1,079,901	0
Unrestricted	16,749,555	14,508,859
Total Net Position	\$ 67,421,949	\$ 76,478,664

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

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit	
					Total Governmental Activities	Campbell County School Department	
Primary Government:							
Governmental Activities:							
General Government	\$ 5,280,647	\$ 698,730	\$ 3,560,044	\$ 0	\$ (1,021,873)	\$ 0	0
Finance	3,932,637	1,333,196	120,067	0	(2,479,374)	0	0
Administration of Justice	2,061,983	841,251	4,500	0	(1,216,232)	0	0
Public Safety	11,817,270	1,568,418	2,092,494	25,156	(8,131,202)	0	0
Public Health and Welfare	8,921,257	3,581,797	1,500,943	413,625	(3,424,892)	0	0
Social, Cultural, and Recreational Services	475,323	30,749	8,982	0	(435,592)	0	0
Agriculture and Natural Resources	63,002	0	0	0	(63,002)	0	0
Highways	7,315,054	399,289	2,861,932	125,761	(3,928,072)	0	0
Education	371,362	0	0	0	(371,362)	0	0
Interest on Long-Term Debt	4,015,762	0	0	0	(4,015,762)	0	0
Total Primary Government	\$ 44,254,297	\$ 8,453,430	\$ 10,148,962	\$ 564,542	\$ (25,087,363)	\$ 0	0
Component Unit:							
Campbell County School Department	\$ 68,656,362	\$ 207,735	\$ 14,005,780	\$ 6,521,789	\$ 0	\$ (47,921,058)	
Total Component Unit	\$ 68,656,362	\$ 207,735	\$ 14,005,780	\$ 6,521,789	\$ 0	\$ (47,921,058)	

(Continued)

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Total Governmental Activities	Campbell County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 9,656,961	\$ 3,572,887
Property Taxes Levied for Solid Waste					1,751,058	0
Property Taxes Levied for Ambulance Service					1,329,679	0
Property Taxes Levied for Economic Development					233,178	0
Property Taxes Levied for Highways					716,862	0
Property Taxes Levied for Debt Service					705,260	0
Property Taxes Levied for Capital Projects					809,259	0
Local Option Sales Taxes					1,835,058	6,949,310
Hotel/Motel Tax					1,086,270	0
Wheel Tax					1,607,783	0
Litigation Taxes					450,538	0
Business Tax					516,566	0
Mineral Severance Tax					130,038	0
Wholesale Beer Tax					148,375	0
Other Local Taxes					450,164	61,392
Grants and Contributions Not Restricted to Specific Programs					4,334,002	42,960,636
Unrestricted Investment Income					1,718,210	7
Miscellaneous					153,357	86,023
Total General Revenues					\$ 27,632,618	\$ 53,630,255
Change in Net Position					\$ 2,545,255	\$ 5,709,197
Net Position, July 1, 2024					64,959,792	71,059,821
Restatements - See Note I.D.10.					(83,098)	(290,354)
Net Position, June 30, 2025					\$ 67,421,949	\$ 76,478,664

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

CAMPBELL COUNTY, TENNESSEE**Balance Sheet - Governmental Funds****June 30, 2025****ASSETS**

	Major Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Highway / Public Works	General Debt Service	Other Capital Projects
Cash	\$ 537	\$ 300	\$ 200	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	7,063,059	1,846,821	4,316,085	3,227,725	4,762,233	1,156,993
Inventories	0	0	0	31,683	0	0
Accounts Receivable	140,569	54,889	1,326,835	28,475	0	0
Allowance for Uncollectibles	0	(3,631)	(472,707)	0	0	0
Due from Other Governments	793,105	0	54,405	1,172,587	585,496	554,734
Due from Other Funds	6,910	0	0	0	0	0
Due from Component Units	73,434	0	0	0	0	0
Property Taxes Receivable	11,189,798	1,996,716	1,150,519	787,168	532,867	0
Allowance for Uncollectible Property Taxes	(425,122)	(76,319)	(50,330)	(30,647)	(24,875)	0
Prepaid Items	0	0	0	0	0	115,704
Leases Receivable - Long-term	0	0	0	0	300,911	0
Total Assets	\$ 18,842,290	\$ 3,818,776	\$ 6,325,007	\$ 5,216,991	\$ 6,156,632	\$ 1,827,431

LIABILITIES

Accounts Payable	\$ 173,054	\$ 278,764	\$ 37,479	\$ 298	\$ 0	\$ 105,730
Accrued Payroll	71,196	8,627	2,617	10,226	0	0
Payroll Deductions Payable	157,658	18,315	28,048	22,608	0	0
Contracts Payable	0	0	0	0	0	590,593

(Continued)

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

	Major Funds				
	General	Solid Waste / Sanitation	Ambulance Service	Highway / Public Works	General Debt Service
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to State of Tennessee	9,150	0	0	0	0
Other Collections	0	0	0	0	0
Total Liabilities	\$ 411,058	\$ 305,706	\$ 68,144	\$ 33,132	\$ 696,323

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes	\$ 10,370,711	\$ 1,849,150	\$ 1,046,046	\$ 727,280	\$ 479,695	\$ 0
Deferred Delinquent Property Taxes	331,079	59,874	45,501	24,573	23,780	0
Deferred Leases Receivable	0	0	0	0	300,911	0
Other Deferred/Unavailable Revenue	26,828	8,274	596,860	854,222	344,225	27,586
Total Deferred Inflows of Resources	\$ 10,728,618	\$ 1,917,298	\$ 1,688,407	\$ 1,606,075	\$ 1,148,611	\$ 27,586

FUND BALANCES

Nonspendable:						
Inventory	\$ 0	\$ 0	\$ 0	\$ 31,683	\$ 0	\$ 0
Prepaid Items	0	0	0	0	0	115,704
Restricted:						
Restricted for General Government	67,332	0	0	0	0	0
Restricted for Administration of Justice	250,278	0	0	0	0	0

(Continued)

CAMPBELL COUNTY, TENNESSEE**Balance Sheet - Governmental Funds (Cont.)****FUND BALANCES (Cont.)**

Restricted (Cont.):

		Solid Waste / General	Ambulance Sanitation	Highway / Public Service	General Works	Debt Service	Other Capital Projects
Restricted for Public Safety	\$ 34,840	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Restricted for Public Health and Welfare	460,779	61,806	0	0	0	0	0
Restricted for Other Operations	0	0	0	0	0	0	0
Restricted for Highways/Public Works	0	0	0	579,589	0	0	0
Restricted for Capital Outlay	131,961	0	0	0	0	0	0
Restricted for Capital Projects	0	0	0	0	0	0	482,365

Committed:

Committed for Public Safety	989,520	0	0	0	0	0	0
Committed for Public Health and Welfare	0	1,333,319	4,381,823	0	0	0	0
Committed for Highways/Public Works	0	0	0	2,878,737	0	0	0
Committed for Debt Service	0	0	0	0	5,008,021	0	0
Committed for Capital Projects	0	0	0	0	0	0	505,453
Committed for OPEB	837,251	200,647	186,633	87,775	0	0	0
Committed for Other Purposes	1,055,834	0	0	0	0	0	0

Assigned:

Assigned for General Government	511,216	0	0	0	0	0	0
Assigned for Finance	37,622	0	0	0	0	0	0
Assigned for Administration of Justice	11,770	0	0	0	0	0	0
Assigned for Public Safety	482,174	0	0	0	0	0	0
Assigned for Public Health and Welfare	5,740	0	0	0	0	0	0

(Continued)

CAMPBELL COUNTY, TENNESSEE**Balance Sheet - Governmental Funds (Cont.)****FUND BALANCES (Cont.)**

Assigned (Cont.):

Assigned for Social, Cultural, and Recreational Services

\$ 40,711 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0

Assigned for Agriculture and Natural Resources

2,007 0 0 0 0 0 0

Unassigned

2,783,579 0 0 0 0 0 0

Total Fund Balances

\$ 7,702,614 \$ 1,595,772 \$ 4,568,456 \$ 3,577,784 \$ 5,008,021 \$ 1,103,522

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$ 18,842,290 \$ 3,818,776 \$ 6,325,007 \$ 5,216,991 \$ 6,156,632 \$ 1,827,431

Major Funds

	General	Solid Waste / Sanitation	Ambulance Service	Highway / Public Works	General Debt Service	Other Capital Projects
Assigned (Cont.):						
Assigned for Social, Cultural, and Recreational Services	\$ 40,711	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Assigned for Agriculture and Natural Resources	2,007	0	0	0	0	0
Unassigned	2,783,579	0	0	0	0	0
Total Fund Balances	\$ 7,702,614	\$ 1,595,772	\$ 4,568,456	\$ 3,577,784	\$ 5,008,021	\$ 1,103,522
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,842,290	\$ 3,818,776	\$ 6,325,007	\$ 5,216,991	\$ 6,156,632	\$ 1,827,431

(Continued)

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

	Nonmajor Funds		
	Other	Govern- mental Funds	Total Governmental Funds
ASSETS			
Cash	\$ 5,700	\$ 6,737	
Equity in Pooled Cash and Investments	10,093,557	32,466,473	
Inventories	0	31,683	
Accounts Receivable	1,210	1,551,978	
Allowance for Uncollectibles	0	(476,338)	
Due from Other Governments	0	3,160,327	
Due from Other Funds	0	6,910	
Due from Component Units	0	73,434	
Property Taxes Receivable	1,120,130	16,777,198	
Allowance for Uncollectible Property Taxes	(44,017)	(651,310)	
Prepaid Items	0	115,704	
Leases Receivable - Long-term	0	300,911	
 Total Assets	 \$ 11,176,580	 \$ 53,363,707	
LIABILITIES			
Accounts Payable	\$ 686,628	\$ 1,281,953	
Accrued Payroll	0	92,666	
Payroll Deductions Payable	444	227,073	
Contracts Payable	0	590,593	

(Continued)

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

	Nonmajor Funds		Total Governmental Funds
	Other	Govern- mental Funds	
LIABILITIES (Cont.)			
Due to Other Funds	\$ 6,910	\$ 6,910	
Due to State of Tennessee	0	9,150	
Other Collections	8,950	8,950	
Total Liabilities	\$ 702,932	\$ 2,217,295	

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes	\$ 1,033,667	\$ 15,506,549
Deferred Delinquent Property Taxes	35,670	520,477
Deferred Leases Receivable	0	300,911
Other Deferred/Unavailable Revenue	0	1,857,995
Total Deferred Inflows of Resources	\$ 1,069,337	\$ 18,185,932

FUND BALANCES

Nonspendable:			
Inventory	\$ 0	\$ 31,683	
Prepaid Items	0	115,704	
Restricted:			
Restricted for General Government	0	67,332	
Restricted for Administration of Justice	0	250,278	

(Continued)

CAMPBELL COUNTY, TENNESSEE**Balance Sheet - Governmental Funds (Cont.)****FUND BALANCES (Cont.)**

Restricted (Cont.):

	Nonmajor Funds	Other	Govern- mental Funds	Total Governmental Funds
Restricted for Public Safety	\$ 171,641	\$ 206,481		
Restricted for Public Health and Welfare	0	522,585		
Restricted for Other Operations	9,222	9,222		
Restricted for Highways/Public Works	0	579,589		
Restricted for Capital Outlay	0	131,961		
Restricted for Capital Projects	1,052,211	1,534,576		

Committed:

Committed for Public Safety	0	989,520
Committed for Public Health and Welfare	0	5,715,142
Committed for Highways/Public Works	0	2,878,737
Committed for Debt Service	0	5,008,021
Committed for Capital Projects	1,460,695	1,966,148
Committed for OPEB	0	1,312,306
Committed for Other Purposes	6,710,542	7,766,376

Assigned:

Assigned for General Government	0	511,216
Assigned for Finance	0	37,622
Assigned for Administration of Justice	0	11,770
Assigned for Public Safety	0	482,174
Assigned for Public Health and Welfare	0	5,740

(Continued)

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

	Nonmajor Funds		
	Other	Govern- mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)			
Assigned (Cont.):			
Assigned for Social, Cultural, and Recreational Services	\$ 0	\$ 40,711	
Assigned for Agriculture and Natural Resources	0	2,007	
Unassigned	0	2,783,579	
Total Fund Balances	\$ 9,404,311	\$ 32,960,480	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances			\$ 11,176,580 \$ 53,363,707

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

CAMPBELL COUNTY, TENNESSEE**Reconciliation of the Balance Sheet of Governmental****Funds to the Statement of Net Position****June 30, 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)	\$ 32,960,480
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	
Add: land	\$ 2,281,245
Add: construction in progress	7,072,266
Add: buildings and improvements net of accumulated depreciation	20,706,982
Add: infrastructure net of accumulated depreciation	20,696,271
Add: other capital assets net of accumulated depreciation	<u>6,747,749</u>
	57,504,513
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Less: note payable	\$ (3,500,000)
Less: other loans payable	(725,512)
Less: bonds payable	(19,505,000)
Less: deferred credit on refunding	(48,126)
Less: compensated absences payable	(625,176)
Less: OPEB liability	(1,016,000)
Less: accrued interest on debt	(66,272)
Less: unamortized premium on debt	<u>(1,781,472)</u>
	(27,267,558)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.	2,378,472
(4) Amounts reported as deferred outflows of resources and deferred inflows or resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.	
Add: deferred outflows of resources related to pensions	\$ 1,907,061
Less: deferred inflows of resources related to pensions	(500,987)
Add: deferred outflows of resources related to OPEB	85,656
Less: deferred inflows of resources related to OPEB	<u>(323,000)</u>
	1,168,730
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds	<u>677,312</u>
Net position of governmental activities (Exhibit A)	<u><u>\$ 67,421,949</u></u>

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

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

	Major Funds					
	<i>Formerly</i> General	<i>Formerly</i> Nonmajor Solid Waste / Sanitation	Ambulance Service	<i>Formerly</i> Other Special Revenue	<i>Formerly</i> Major	Highway / Public Works
Revenues						
Local Taxes	\$ 12,787,105	\$ 2,352,666	\$ 1,332,164	\$ 0	\$ 1,252,723	
Licenses and Permits	103,902	0	0	0	0	0
Fines, Forfeitures, and Penalties	212,895	0	0	0	0	0
Charges for Current Services	200,929	514,947	2,857,701	0	150	
Other Local Revenues	1,577,617	160,321	21,118	0	419,852	
Fees Received From County Officials	2,065,173	0	0	0	0	0
State of Tennessee	5,397,710	22,694	4,800	0	3,056,463	
Federal Government	424,755	0	195,356	0	169,615	
Other Governments and Citizens Groups	995,448	0	0	0	5,000	
Total Revenues	\$ 23,765,534	\$ 3,050,628	\$ 4,411,139	\$ 0	\$ 4,903,803	
Expenditures						
Current:						
General Government	\$ 1,971,691	\$ 0	\$ 0	\$ 0	\$ 0	0
Finance	3,825,702	0	0	0	0	0
Administration of Justice	1,975,434	0	0	0	0	0
Public Safety	12,078,370	0	0	0	0	0
Public Health and Welfare	1,391,923	2,591,833	3,317,111	0	0	0
Social, Cultural, and Recreational Services	368,065	0	0	0	0	0
Agriculture and Natural Resources	63,002	0	0	0	0	0
Other Operations	574,280	8,627	7,870	0	0	0
Highways	9,048	0	0	0	0	3,527,828

(Continued)

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

	Major Funds					
	<i>Formerly</i> General	<i>Formerly</i> Nonmajor Solid Waste / Sanitation	<i>Formerly</i> Ambulance Service	<i>Formerly</i> Other Special Revenue	<i>Formerly</i> Major	Highway / Public Works
Expenditures (Cont.)						
Debt Service:						
Principal on Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Interest on Debt	0	0	0	0	0	0
Other Debt Service	0	0	0	0	0	0
Capital Projects	0	664,475	482,288	0	0	0
Total Expenditures	\$ 22,257,515	\$ 3,264,935	\$ 3,807,269	\$ 0	\$ 0	3,527,828
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,508,019	\$ (214,307)	\$ 603,870	\$ 0	\$ 0	1,375,975
Other Financing Sources (Uses)						
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Insurance Recovery	7,030	357,640	46,096	0	0	31,346
Transfers In	0	22,500	0	0	0	0
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 7,030	\$ 380,140	\$ 46,096	\$ 0	\$ 0	31,346
Net Change in Fund Balances	\$ 1,515,049	\$ 165,833	\$ 649,966	\$ 0	\$ 0	1,407,321
Change to or Within the Reporting Entity	0	1,429,939	0	(6,147,454)	0	0
Fund Balance, July 1, 2024	6,187,565	0	3,918,490	6,147,454	0	2,170,463
Fund Balance, June 30, 2025	\$ 7,702,614	\$ 1,595,772	\$ 4,568,456	\$ 0	\$ 0	3,577,784

(Continued)

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

	Major Funds (Cont.)			Nonmajor Funds	
	<i>Formerly</i>		<i>Nonmajor</i>	Other	Total
	General	Debt	Capital	Govern- mental Funds	Governmental Funds
Revenues					
Local Taxes	\$ 2,809,142	0	\$ 1,355,036	\$ 21,888,836	
Licenses and Permits	0	0	0	0	103,902
Fines, Forfeitures, and Penalties	0	0	26,928	239,823	
Charges for Current Services	0	0	58,239	3,631,966	
Other Local Revenues	213,750	40,675	338,224	2,771,557	
Fees Received From County Officials	0	0	0	2,065,173	
State of Tennessee	56,285	2,457,202	10,000	11,005,154	
Federal Government	0	1,445,562	0	2,235,288	
Other Governments and Citizens Groups	2,101,839	0	0	3,102,287	
Total Revenues	\$ 5,181,016	\$ 3,943,439	\$ 1,788,427	\$ 47,043,986	
Expenditures					
Current:					
General Government	\$ 0	\$ 0	\$ 95,988	\$ 2,067,679	
Finance	0	0	0	3,825,702	
Administration of Justice	0	0	56,219	2,031,653	
Public Safety	0	0	17,090	12,095,460	
Public Health and Welfare	0	0	0	7,300,867	
Social, Cultural, and Recreational Services	0	0	0	368,065	
Agriculture and Natural Resources	0	0	0	63,002	
Other Operations	0	0	1,897,941	2,488,718	
Highways	0	0	0	3,536,876	

(Continued)

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

	Major Funds (Cont.)			Nonmajor Funds	
	<i>Formerly</i> General	<i>Nonmajor</i> Debt	<i>Other</i> Service	Other	Govern- mental Funds
Expenditures (Cont.)					
Debt Service:					
Principal on Debt	\$ 4,336,736		\$ 0	\$ 0	\$ 4,336,736
Interest on Debt		862,712		0	862,712
Other Debt Service		38,556	3,500,000		3,538,556
Capital Projects		0	5,915,807	1,415,451	8,478,021
Total Expenditures	\$ 5,238,004	\$ 9,415,807	\$ 3,482,689	\$ 50,994,047	
Excess (Deficiency) of Revenues Over Expenditures	\$ (56,988)	\$ (5,472,368)	\$ (1,694,262)	\$ (3,950,061)	
Other Financing Sources (Uses)					
Notes Issued	\$ 0	\$ 3,500,000	\$ 775,000	\$ 4,275,000	
Insurance Recovery	0	0	0	0	442,112
Transfers In	0	0	0	0	22,500
Transfers Out	0	0	(22,500)	(22,500)	
Total Other Financing Sources (Uses)	\$ 0	\$ 3,500,000	\$ 752,500	\$ 4,717,112	
Net Change in Fund Balances	\$ (56,988)	\$ (1,972,368)	\$ (941,762)	\$ 767,051	
Change to or Within the Reporting Entity	0	3,075,890	1,641,625		0
Fund Balance, July 1, 2024	5,065,009		0	8,704,448	32,193,429
Fund Balance, June 30, 2025	\$ 5,008,021	\$ 1,103,522	\$ 9,404,311	\$ 32,960,480	

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

CAMPBELL COUNTY, TENNESSEE**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 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)	\$ 767,051
(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	\$ 6,913,299
Less: current-year depreciation expense	<u>(4,386,490)</u> 2,526,809
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.	
Less: net book value of assets disposed	(372,724)
(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	\$ 2,378,472
Less: deferred delinquent property taxes and other deferred June 30, 2024	<u>(2,588,658)</u> (210,186)
(4) The issuance of long-term debt (e.g., bonds, notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these difference in the treatment of long-term debt and related items.	
Less: note proceeds	\$ (4,275,000)
Add: change in unamortized premium on debt issuances	374,907
Add: principal payments on bonds	3,445,000
Add: principal payments on notes	775,000
Add: principal payments on other loans	116,736
Add: change in deferred amounts on refunding debt	<u>10,818</u> 447,461
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in accrued interest payable	\$ (219)
Change in compensated absences payable	(42,000)
Change in net OPEB liability	(39,000)
Change in net pension liability/asset	980,038
Change in deferred outflows related to pensions	(1,155,323)
Change in deferred inflows related to pensions	(406,679)
Change in deferred outflows related to OPEB	(39,973)
Change in deferred inflows related to OPEB	<u>90,000</u> (613,156)
Change in net position of governmental activities (Exhibit B)	\$ 2,545,255

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

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

General Fund

For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Actual		Variance with Final Budget - Positive (Negative)
					Budgeted Amounts	Original	
Revenues							
Local Taxes	\$ 12,787,105	\$ 0	\$ 0	\$ 12,787,105	\$ 12,844,026	\$ 12,707,946	\$ 79,159
Licenses and Permits	103,902	0	0	103,902	159,476	134,476	(30,574)
Fines, Forfeitures, and Penalties	212,895	0	0	212,895	207,581	205,681	7,214
Charges for Current Services	200,929	0	0	200,929	155,060	135,060	65,869
Other Local Revenues	1,577,617	0	0	1,577,617	396,151	1,151,966	425,551
Fees Received From County Officials	2,065,173	0	0	2,065,173	2,029,505	2,039,505	25,668
State of Tennessee	5,397,710	0	0	5,397,710	5,953,268	5,749,154	(351,444)
Federal Government	424,755	0	0	424,755	29,253	144,253	280,502
Other Governments and Citizens Groups	995,448	0	0	995,448	742,381	750,819	244,629
Total Revenues	\$ 23,765,534	\$ 0	\$ 0	\$ 23,765,534	\$ 22,516,701	\$ 23,018,860	\$ 746,674
Expenditures							
General Government							
County Commission	\$ 305,157	\$ (42,525)	\$ 51,174	\$ 313,806	\$ 316,727	\$ 357,537	\$ 43,731
Board of Equalization	1,013	0	0	1,013	5,110	5,110	4,097
Other Boards and Committees	0	0	0	0	2,750	2,750	2,750
County Mayor/Executive	340,191	(1,662)	357	338,886	344,219	344,219	5,333
County Attorney	66,241	0	0	66,241	66,867	66,867	626
Election Commission	457,110	(2,088)	823	455,845	447,798	465,093	9,248
Register of Deeds	314,805	(7,437)	1,594	308,962	318,454	318,454	9,492

(Continued)

CAMPBELL COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Expenditures (Cont.)							
General Government (Cont.)							
County Buildings	\$ 468,716	\$ (7,686)	\$ 11,407	\$ 472,437	\$ 507,032	\$ 521,365	\$ 48,928
Preservation of Records	18,458	0	0	18,458	21,608	21,608	3,150
Finance							
Accounting and Budgeting	1,069,554	(12,019)	5,040	1,062,575	1,108,512	1,100,746	38,171
Central Services	1,042,559	(11,303)	16,401	1,047,657	1,042,028	1,087,028	39,371
Property Assessor's Office	589,424	(18,004)	10,411	581,831	606,666	612,326	30,495
County Trustee's Office	429,737	(4,024)	2,174	427,887	445,707	445,707	17,820
County Clerk's Office	694,428	(14,308)	3,596	683,716	690,017	695,283	11,567
Administration of Justice							
Circuit Court	891,395	(11,557)	9,739	889,577	910,764	919,434	29,857
General Sessions Court	528,824	(1,475)	2,013	529,362	538,398	538,398	9,036
Drug Court	852	0	0	852	0	16,000	15,148
Chancery Court	425,928	(173)	18	425,773	447,647	440,147	14,374
District Attorney General	64,276	0	0	64,276	64,768	64,768	492
Office of Public Defender	64,159	0	0	64,159	65,857	65,857	1,698
Public Safety							
Sheriff's Department	3,299,502	(30,894)	12,886	3,281,494	3,350,273	3,383,458	101,964
Special Patrols	954,260	(13,731)	20,938	961,467	985,208	993,708	32,241
Traffic Control	44,810	(142)	0	44,668	25,253	80,253	35,585

(Continued)

CAMPBELL COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)					
					Original	Final						
Expenditures (Cont.)												
Public Safety (Cont.)												
Administration of the Sexual Offender Registry	\$ 2,767	\$ 0	\$ 1,680	\$ 4,447	\$ 5,000	\$ 5,000	\$ 553					
Jail	5,594,203	(46,872)	236,450	5,783,781	5,940,852	6,029,874	246,093					
Juvenile Services	53,371	0	0	53,371	83,093	176,663	123,292					
Commissary	0	0	0	0	100	100	100					
Fire Prevention and Control	178,623	0	0	178,623	180,400	180,400	1,777					
Civil Defense	149,560	(20,793)	11,321	140,088	157,455	157,455	17,367					
Rescue Squad	77,396	0	0	77,396	81,460	81,460	4,064					
Other Emergency Management	219,865	(31,409)	0	188,456	188,500	188,500	44					
County Coroner/Medical Examiner	126,205	(3,249)	7,846	130,802	180,521	180,521	49,719					
Public Safety Grants Program	1,019,429	0	0	1,019,429	974,214	1,106,391	86,962					
Other Public Safety	358,379	(64,036)	191,053	485,396	338,461	534,609	49,213					
Public Health and Welfare												
Local Health Center	45,015	(3,332)	2,579	44,262	58,851	58,851	14,589					
Rabies and Animal Control	403,142	0	0	403,142	443,142	443,142	40,000					
Dental Health Program	4,321	(1,465)	1,096	3,952	7,740	7,740	3,788					
Alcohol and Drug Programs	4,831	0	0	4,831	8,250	8,250	3,419					
Crippled Children Services	2,764	0	0	2,764	2,764	2,764	0					
Other Local Health Services	784,882	0	1,910	786,792	995,500	995,501	208,709					
Appropriation to State	24,500	0	0	24,500	24,500	24,500	0					

(Continued)

CAMPBELL COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	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 (Cont.)							
General Welfare Assistance	\$ 4,800	\$ (1,200)	\$ 0	\$ 3,600	\$ 9,400	\$ 9,400	\$ 5,800
Sanitation Education/Information	117,668	(2,491)	155	115,332	116,238	128,238	12,906
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	87,813	0	0	87,813	92,121	93,811	5,998
Libraries	38,000	0	0	38,000	38,000	38,000	0
Other Social, Cultural, and Recreational	242,252	(36,179)	40,711	246,784	241,584	279,913	33,129
Agriculture and Natural Resources							
Agricultural Extension Service	63,002	(1,297)	2,007	63,712	63,862	63,862	150
Other Operations							
Airport	98,509	(3,720)	6,527	101,316	117,050	117,050	15,734
Veterans' Services	208,287	(1,330)	447	207,404	211,395	211,395	3,991
Contributions to Other Agencies	143,894	0	0	143,894	145,700	145,700	1,806
Employee Benefits	110,189	0	0	110,189	138,619	138,619	28,430
Miscellaneous	13,401	(7,800)	3,887	9,488	10,700	14,296	4,808
Highways							
Employee Benefits	9,048	0	0	9,048	0	9,048	0
Total Expenditures	\$ 22,257,515	\$ (404,201)	\$ 656,240	\$ 22,509,554	\$ 23,167,135	\$ 23,977,169	\$ 1,467,615

(Continued)

CAMPBELL COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	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	\$ 1,508,019	\$ 404,201	\$ (656,240)	\$ 1,255,980	\$ (650,434)	\$ (958,309)	\$ 2,214,289
Other Financing Sources (Uses)							
Insurance Recovery	\$ 7,030	\$ 0	\$ 0	\$ 7,030	\$ 0	\$ 8,491	\$ (1,461)
Total Other Financing Sources	\$ 7,030	\$ 0	\$ 0	\$ 7,030	\$ 0	\$ 8,491	\$ (1,461)
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ 1,515,049	\$ 404,201	\$ (656,240)	\$ 1,263,010	\$ (650,434)	\$ (949,818)	\$ 2,212,828
	6,187,565	(404,201)	0	5,783,364	8,678,850	8,678,850	(2,895,486)
Fund Balance, June 30, 2025	\$ 7,702,614	\$ 0	\$ (656,240)	\$ 7,046,374	\$ 8,028,416	\$ 7,729,032	\$ (682,658)

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

CAMPBELL COUNTY, TENNESSEE

**Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation 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		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 2,352,666	\$ 0	\$ 0	\$ 2,352,666	\$ 2,347,414	\$ 2,347,414	\$ 5,252
Charges for Current Services	514,947	0	0	514,947	398,500	425,250	89,697
Other Local Revenues	160,321	0	0	160,321	85,000	106,500	53,821
State of Tennessee	22,694	0	0	22,694	25,000	107,013	(84,319)
Total Revenues	\$ 3,050,628	\$ 0	\$ 0	\$ 3,050,628	\$ 2,855,914	\$ 2,986,177	\$ 64,451
Expenditures							
Public Health and Welfare							
Sanitation Management	\$ 477,032	\$ (3,186)	\$ 11,632	\$ 485,478	\$ 485,540	\$ 504,540	\$ 19,062
Convenience Centers	1,413,653	(11,911)	13,708	1,415,450	1,447,310	1,461,552	46,102
Transfer Stations	267,727	(58)	982	268,651	305,613	299,613	30,962
Other Waste Collection	3,824	(1,561)	6,661	8,924	10,000	10,000	1,076
Recycling Center	153,761	(4,251)	3,822	153,332	196,243	193,743	40,411
Other Waste Disposal	275,836	(58,345)	26,050	243,541	281,693	281,693	38,152
Other Operations							
Employee Benefits	8,627	0	0	8,627	17,015	13,650	5,023
Capital Projects							
Public Health and Welfare Projects	664,475	(252,054)	128,977	541,398	112,500	542,416	1,018
Total Expenditures	\$ 3,264,935	\$ (331,366)	\$ 191,832	\$ 3,125,401	\$ 2,855,914	\$ 3,307,207	\$ 181,806

(Continued)

CAMPBELL COUNTY, TENNESSEE

**Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund (Cont.)**

	Actual (GAAP Basis)	Less: Encumbrances 6/30/2024	Add: Encumbrances 6/29/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ (214,307)	\$ 331,366	\$ (191,832)	\$ (74,773)	0	\$ (321,030)	\$ 246,257
Other Financing Sources (Uses)							
Insurance Recovery	\$ 357,640	\$ 0	\$ 0	\$ 357,640	0	\$ 279,030	\$ 78,610
Transfers In	22,500	0	0	22,500	0	22,500	0
Total Other Financing Sources	\$ 380,140	\$ 0	\$ 0	\$ 380,140	0	\$ 301,530	\$ 78,610
Net Change in Fund Balance	\$ 165,833	\$ 331,366	\$ (191,832)	\$ 305,367	0	\$ (19,500)	\$ 324,867
Changes to or Within the Financial Reporting Entity	1,429,939	0	0	1,429,939	0	0	1,429,939
Fund Balance, July 1, 2024	0	(331,366)	0	(331,366)	822,389	822,389	(1,153,755)
Fund Balance, June 30, 2025	\$ 1,595,772	\$ 0	\$ (191,832)	\$ 1,403,940	\$ 822,389	\$ 802,889	\$ 601,051

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

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

Ambulance Service Fund

For the Year Ended June 30, 2025

	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	
Revenues							
Local Taxes	\$ 1,332,164	\$ 0	\$ 0	\$ 1,332,164	\$ 1,329,870	\$ 1,329,870	\$ 2,294
Charges for Current Services	2,857,701	0	0	2,857,701	2,802,605	2,802,605	55,096
Other Local Revenues	21,118	0	0	21,118	0	0	21,118
State of Tennessee	4,800	0	0	4,800	0	4,800	0
Federal Government	195,356	0	0	195,356	180,000	180,000	15,356
Total Revenues	\$ 4,411,139	\$ 0	\$ 0	\$ 4,411,139	\$ 4,312,475	\$ 4,317,275	\$ 93,864
Expenditures							
Public Health and Welfare							
Ambulance/Emergency Medical Services	\$ 2,572,073	\$ (19,264)	\$ 24,798	\$ 2,577,607	\$ 3,230,280	\$ 3,044,217	\$ 466,610
Other Public Health and Welfare	745,038	(6,147)	3,115	742,006	866,812	872,875	130,869
Other Operations							
Employee Benefits	7,870	0	0	7,870	10,383	15,183	7,313
Capital Projects							
Public Health and Welfare Projects	482,288	(1,639,360)	1,523,049	365,977	205,000	450,750	84,773
Total Expenditures	\$ 3,807,269	\$ (1,664,771)	\$ 1,550,962	\$ 3,693,460	\$ 4,312,475	\$ 4,383,025	\$ 689,565
Excess (Deficiency) of Revenues Over Expenditures	\$ 603,870	\$ 1,664,771	\$ (1,550,962)	\$ 717,679	\$ 0	\$ (65,750)	\$ 783,429
Other Financing Sources (Uses)							
Insurance Recovery	\$ 46,096	\$ 0	\$ 0	\$ 46,096	\$ 0	\$ 46,095	\$ 1
Total Other Financing Sources	\$ 46,096	\$ 0	\$ 0	\$ 46,096	\$ 0	\$ 46,095	\$ 1
Net Change in Fund Balance	\$ 649,966	\$ 1,664,771	\$ (1,550,962)	\$ 763,775	\$ 0	\$ (19,655)	\$ 783,430
Fund Balance, July 1, 2024	3,918,490	(1,664,771)	0	2,253,719	1,825,583	1,825,583	428,136
Fund Balance, June 30, 2025	\$ 4,568,456	\$ 0	\$ (1,550,962)	\$ 3,017,494	\$ 1,825,583	\$ 1,805,928	\$ 1,211,566

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

CAMPBELL COUNTY, TENNESSEE

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

	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	Original	Final	
Revenues								
Local Taxes	\$ 1,252,723	\$ 0	\$ 0	\$ 1,252,723	\$ 1,287,827	\$ 1,259,982	\$ 1,259,982	\$ (7,259)
Charges for Current Services	150	0	0	150	250	250	250	\$ (100)
Other Local Revenues	419,852	0	0	419,852	477,584	418,084	418,084	\$ 1,768
State of Tennessee	3,056,463	0	0	3,056,463	3,948,804	2,903,672	2,903,672	\$ 152,791
Federal Government	169,615	0	0	169,615	0	121,722	121,722	\$ 47,893
Other Governments and Citizens Groups	5,000	0	0	5,000	0	5,000	5,000	\$ 0
Total Revenues	\$ 4,903,803	\$ 0	\$ 0	\$ 4,903,803	\$ 5,714,465	\$ 4,708,710	\$ 4,708,710	\$ 195,093
Expenditures								
Highways								
Administration	\$ 280,235	\$ (1,377)	\$ 1,316	\$ 280,174	\$ 275,178	\$ 283,010	\$ 283,010	\$ 2,836
Highway and Bridge Maintenance	1,399,769	(12,077)	967,975	2,355,667	2,507,079	2,407,579	2,407,579	\$ 51,912
Operation and Maintenance of Equipment	920,109	(23,565)	26,854	923,398	1,056,168	1,017,644	1,017,644	\$ 94,246
Quarry Operations	286,738	(38,413)	34,105	282,430	288,314	288,814	288,814	\$ 6,384
Other Charges	185,134	(9,826)	6,140	181,448	199,525	199,525	199,525	\$ 18,077
Employee Benefits	97,637	(556)	838	97,919	127,864	110,364	110,364	\$ 12,445
Capital Outlay	358,206	(997,798)	843,830	204,238	1,316,825	424,059	424,059	\$ 219,821
Total Expenditures	\$ 3,527,828	\$ (1,083,612)	\$ 1,881,058	\$ 4,325,274	\$ 5,770,953	\$ 4,730,995	\$ 4,730,995	\$ 405,721
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,375,975	\$ 1,083,612	\$ (1,881,058)	\$ 578,529	\$ (56,488)	\$ (22,285)	\$ 600,814	
Other Financing Sources (Uses)								
Insurance Recovery	\$ 31,346	\$ 0	\$ 0	\$ 31,346	\$ 0	\$ 23,976	\$ 23,976	\$ 7,370
Total Other Financing Sources	\$ 31,346	\$ 0	\$ 0	\$ 31,346	\$ 0	\$ 23,976	\$ 23,976	\$ 7,370
Net Change in Fund Balance	\$ 1,407,321	\$ 1,083,612	\$ (1,881,058)	\$ 609,875	\$ (56,488)	\$ 1,691	\$ 1,691	\$ 608,184
Fund Balance, July 1, 2024	2,170,463	(1,083,612)	0	1,086,851	2,054,313	2,054,313	2,054,313	\$ (967,462)
Fund Balance, June 30, 2025	\$ 3,577,784	\$ 0	\$ (1,881,058)	\$ 1,696,726	\$ 1,997,825	\$ 2,056,004	\$ 2,056,004	\$ (359,278)

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

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

	Custodial Funds
ASSETS	
Cash	\$ 6,030,732
Due from Other Governments	<u>993,739</u>
Total Assets	<u><u>\$ 7,024,471</u></u>
LIABILITIES	
Due to Other Taxing Units	<u>\$ 993,739</u>
Total Liabilities	<u><u>\$ 993,739</u></u>
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$ 6,030,732</u></u>
Total Net Position	<u><u>\$ 6,030,732</u></u>

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

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

	<u>Custodial Funds</u>
ADDITIONS	
Sales Tax Collections for Other Governments	\$ 5,472,848
Fines/Fees and Other Collections	12,247,418
Total Additions	<u><u>\$ 17,720,266</u></u>
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	\$ 5,472,848
Payments to State	5,635,436
Payments to Cities	118,079
Payments to Individuals and Others	5,562,077
Total Deductions	<u><u>\$ 16,788,440</u></u>
Net Increase (Decrease) in Fiduciary in Net Position	\$ 931,826
Net Position, July 1, 2024	<u><u>5,098,906</u></u>
Net Position, June 30, 2025	<u><u>\$ 6,030,732</u></u>

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

CAMPBELL COUNTY, TENNESSEE

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CAMPBELL COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. *Reporting Entity*

Campbell County is a public municipal corporation governed by an elected 15-member board. As required by GAAP, these financial statements present Campbell County (the primary government) and its component units. The financial statements of the Campbell County Emergency Communications District, a component unit requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of the omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

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

The Campbell County School Department operates the public school system in the county, and the voters of Campbell County elect its board. The school department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Campbell County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Campbell County, and the Campbell County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the county commission's approval. The financial statements of the Campbell County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

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

Administrative Office:

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

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

B. *Government-wide and Fund Financial Statements*

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

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

Campbell County issues all debt for the discretely presented Campbell County School Department. Net debt issues totaling \$3,481,500 were contributed by the county to the school department during the year ended June 30, 2025.

Separate financial statements are provided for governmental funds and fiduciary funds. The fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

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

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

Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All

other governmental funds are aggregated into a single column on the fund financial statements. The fiduciary funds in total are reported in a single column.

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

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

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

Campbell County reports the following major governmental funds:

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

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

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

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

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

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

Additionally, Campbell County reports the following fund types:

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

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

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

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

Central Cafeteria Fund – This special revenue fund is used to account for the cafeteria operations in each of the schools. Charges for services and federal Nutrition Program funds are the foundational revenues of this fund.

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

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

1. Deposits and Investments

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Campbell County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Campbell County and the school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities

of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost.

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

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

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

2. Receivables and Payables

Activity between funds for unremitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds.

All ambulance, property taxes, and solid waste receivables are shown with an allowance for uncollectibles. Ambulance and solid waste receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 2.09 percent of total taxes levied.

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

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not

available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

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

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

Retainage payable in the Discretely Presented Campbell County School Department's General Purpose School Fund represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments in the nonmajor governmental funds.

3. Inventories and Prepaid Items

Inventories of Campbell County are recorded at cost, determined on the first-in, first-out method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories are offset in the nonspendable fund balance account in governmental funds.

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

4. Restricted Assets

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

5. Capital Assets

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

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items) are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

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

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

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

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

7. Compensated Absences

Primary Government

It is the county's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay 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 Campbell 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 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.

Discretely Presented Campbell County School Department

It is the discretely presented school department's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The amount of unused vacation pay benefits is limited to a maximum of 10 days. Except for amounts payable upon retirement as discussed in Note V.H. Termination Benefits, there is no liability for unpaid accumulated sick leave since the school department does not have a policy to pay any amounts when employees separate from service with the government. All vacation and termination benefits are accrued when incurred in the government-wide financial statements for the school department. Only a portion of the remaining unpaid accumulated sick leave and vacation 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 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 school department's policies.

8. Long-term Debt and Long-term Obligations

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

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

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

benefits are recognized to the extent that the liabilities have matured (come due for payment) each period.

9. Net Position and Fund Balance

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

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

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

As of June 30, 2025, Campbell County had \$14,154,812 in outstanding debt for capital purposes for the discretely presented Campbell County School Department. This debt is a liability of Campbell County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Campbell County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the county

commission, the county's highest level of decision-making authority and the Board of Education, the school department's highest level of decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission makes assignments for the general government and the Board of Education makes assignments for the school department. Assigned fund balance in the General Fund represents amounts assigned for encumbrances (\$656,240) and amounts appropriated for use in the 2025-2026 budget (\$435,000). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances (\$725,748) and amounts appropriated for use in the 2025-2026 budget (\$1,020,459).

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds. In the other governmental funds, funds expended that exceed the amounts that are restricted, committed, and assigned are reported as negative unassigned fund balance.

10. Restatements

With the implementation of GASB Statement 101, *Compensated Absences*, Campbell County must recognize a restatement to the beginning net position in the Government-wide financial statements for the Primary Government and the discretely presented Campbell County School Department to record compensated absences liabilities. A restatement of (\$83,098) has been presented to reflect the beginning balance of the Primary Government and (\$290,354) for the discretely presented Campbell County School Department. The following table reflects the restatement amounts necessary to implement this standard:

	Government Wide - Governmental Activities	
	Discretely Presented Primary Government	Campbell County School Department
Net Position, as previously reported	\$ 64,959,792	\$ 71,059,821
Adjustments for GASB 101 Implementation:		
Compensated Absences Liability	(83,098)	(290,354)
Net Change in Beginning Net Position	<u>\$ (83,098)</u>	<u>\$ (290,354)</u>
Net Position, June 30, 2024, Restated	<u>\$ 64,876,694</u>	<u>\$ 70,769,467</u>

11. Change To or Within the Financial Reporting Entity

Changes in Major Fund Classification (Column A)

Fund classifications are evaluated annually in accordance with the criteria established in GASB Statement No. 34. During fiscal year 2025, the following funds experienced changes in major fund status:

The Solid Waste/Sanitation and Other Capital Projects funds met the criteria for major fund classification and are presented as a major governmental funds. Prior-year amounts, previously included within the Nonmajor Governmental Funds column, have been restated to reflect these funds as major. The Other Special Revenue Fund no longer met the quantitative thresholds and is presented as a nonmajor governmental fund. Prior-year amounts have been restated to reflect the funds within the Nonmajor Governmental Funds column.

These presentation changes are reported retrospectively in accordance with GASB Statement No. 100 and do not affect the previously reported total governmental fund balances or changes in fund balances.

	7-1-24 As Previously Reported	Change To or Within the Financial Reporting Entity (A)	7-1-24 As Restated
Primary Government			
Governmental Funds			
Major Funds:			
Solid Waste/Sanitation	\$ 0	\$ 1,429,939	\$ 1,429,939
Other Special Revenue	6,147,454	(6,147,454)	0
Other Capital Projects	0	3,075,890	3,075,890
Nonmajor Funds	8,704,448	1,641,625	10,346,073
Total Governmental Funds	<u>\$ 14,851,902</u>	<u>\$ 0</u>	<u>\$ 14,851,902</u>

E. Pension Plans

Primary Government

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

Discretely Presented Campbell County School Department

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

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

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

Discretely Presented Campbell County School Department

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Campbell County School Department

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

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

Primary Government

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

Discretely Presented Campbell County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. *Budgetary Information*

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted, and the Other Capital Projects Fund, which adopts project length budgets. All annual appropriations lapse at fiscal year-end.

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

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

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

On June 30, 2025, Campbell County and the discretely presented Campbell County School Department reported the following encumbrances:

B. *Results of Investigation*

An investigation by the Comptroller's Division of Investigations of the Discretely Presented Campbell County School Department disclosed that an employee improperly gifted surplus cafeteria property to a local restaurant. Details of the finding and recommendations related to the investigation can be found in a report dated November 7, 2025, at www.comptroller.tn.gov/ia.

IV. DETAILED NOTES ON ALL FUNDS

A. *Deposits and Investments*

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

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of three methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure

these public deposits must equal at least 90 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

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

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

Investments

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

by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

Other than the pension stabilization trust discussed below, the county had no pooled and nonpooled investments as of June 30, 2025.

TCRS Stabilization Trust

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

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

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

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 275,358
Developed Market International Equity	N/A	N/A	124,355
Emerging Market International Equity	N/A	N/A	35,530
U.S. Fixed Income	N/A	N/A	177,650
Real Estate	N/A	N/A	88,825
Short-term Securities	N/A	N/A	8,883
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>177,650</u>
Total			<u>\$ 888,251</u>

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained on the [Tennessee Department of Treasury website](#).

B. Lease Receivable

On September 27, 2022, Campbell County entered into a lease agreement as lessor of office space to be used by the 8th Judicial District Attorney General. The lease term began September 1, 2022, and is for eight years. The county will receive annual payments of \$63,750. Campbell County recognized

\$52,223 in lease revenue and \$11,527 in interest revenue during the current fiscal year related to this lease. The county has used its incremental borrowing rate of 3.5% to discount the present value of the lease payments. As of June 30, 2025, the lease receivable balance was \$300,911.

Campbell County reports deferred inflows of resources associated with this lease that will be recognized as revenue over the lease terms. As of June 30, 2025, the balance of the deferred inflow of resources was \$300,911.

The future receipts of the lease receivable include:

Year Ending June 30	Office Space Lease		
	Principal	Interest	Total
2026	\$ 54,080	\$ 9,670	\$ 63,750
2027	56,004	7,746	63,750
2028	57,996	5,754	63,750
2029	60,058	3,692	63,750
2030	62,194	1,556	63,750
2031	10,579	46	10,625
Total	\$ 300,911	\$ 28,464	\$ 329,375

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	\$ 2,281,245	\$ 0	\$ 0	\$ 2,281,245
Construction in Progress	2,283,687	4,788,579	0	7,072,266
Total Capital Assets Not Depreciated	\$ 4,564,932	\$ 4,788,579	\$ 0	\$ 9,353,511
Capital Assets Depreciated:				
Buildings and Improvements	\$ 33,794,484	\$ 231,886	\$ 0	\$ 34,026,370
Infrastructure	80,745,878	0	0	80,745,878
Other Capital Assets	16,577,656	1,892,834	(894,936)	17,575,554
Total Capital Assets Depreciated	\$ 131,118,018	\$ 2,124,720	\$ (894,936)	\$ 132,347,802
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 12,291,695	\$ 1,027,693	\$ 0	\$ 13,319,388
Infrastructure	58,030,960	2,018,647	0	60,049,607
Other Capital Assets	10,009,867	1,340,150	(522,212)	10,827,805
Total Accumulated Depreciation	\$ 80,332,522	\$ 4,386,490	\$ (522,212)	\$ 84,196,800
Total Capital Assets Depreciated, Net	\$ 50,785,496	\$ (2,261,770)	\$ (372,724)	\$ 48,151,002
Governmental Activities Capital Assets, Net	\$ 55,350,428	\$ 2,526,809	\$ (372,724)	\$ 57,504,513

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

Governmental Activities:

General Government	\$ 426,355
Finance	25,394
Administration of Justice	16,740
Public Safety	1,080,246
Public Health and Welfare	532,713
Social, Cultural, and Recreational Services	13,110
Highways/Public Works	<u>2,291,932</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 4,386,490</u>

Net Investment in Capital Assets

Capital Assets	\$ 57,504,513
Add:	
Unspent proceeds of capital related debt	394,964
Less:	
Unamortized balance of original issue premiums on outstanding capital-related debt	(853,547)
Capital-related contracts payable	(590,593)
Outstanding principal balance of debt and other borrowing used to refund capital-related debt	(9,575,700)
Unamortized balance of capital-related deferred inflows of resources	<u>(37,202)</u>
 Net Investment in Capital Assets	 <u>\$ 46,842,435</u>

Discretely Presented Campbell County School Department

Governmental Activities:

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	\$ 1,284,425	\$ 0	\$ 0	\$ 1,284,425
Construction in Progress	143,768	2,532,675	0	2,676,443
Total Capital Assets Not Depreciated	<u>\$ 1,428,193</u>	<u>\$ 2,532,675</u>	<u>\$ 0</u>	<u>\$ 3,960,868</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 93,417,644	\$ 3,387,420	\$ (39,148)	\$ 96,765,916
Other Capital Assets	7,479,149	305,763	(88,118)	7,696,794
Total Capital Assets Depreciated	<u>\$ 100,896,793</u>	<u>\$ 3,693,183</u>	<u>\$ (127,266)</u>	<u>\$ 104,462,710</u>
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 54,303,794	\$ 2,655,171	\$ (31,536)	\$ 56,927,429
Other Capital Assets	5,624,793	431,070	(88,118)	5,967,745
Total Accumulated Depreciation	<u>\$ 59,928,587</u>	<u>\$ 3,086,241</u>	<u>\$ (119,654)</u>	<u>\$ 62,895,174</u>
Total Capital Assets Depreciated, Net	<u>\$ 40,968,206</u>	<u>\$ 606,942</u>	<u>\$ (7,612)</u>	<u>\$ 41,567,536</u>
Governmental Activities Capital Assets, Net	<u>\$ 42,396,399</u>	<u>\$ 3,139,617</u>	<u>\$ (7,612)</u>	<u>\$ 45,528,404</u>

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

Governmental Activities:

Instruction	\$ 27,973
Support Services	2,936,990
Operation of Non-instructional Services	<u>121,278</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 3,086,241</u>

Net Investment in Capital Assets

Capital Assets	\$ 45,528,404
Add:	
Unspent proceeds of capital-related debt	2,542,892
Less:	
Capital-related contracts and retainage payable	<u>(755,743)</u>
Net Investment in Capital Assets	<u>\$ 47,315,553</u>

D. Construction Commitments

On June 30, 2025, Campbell County had uncompleted construction contracts in the Other Capital Projects Fund of approximately \$48,210 for school paving projects at various schools, \$19,750 for airport approach clearing, and \$1,519,918 for airport runway rehab. Funding has been received for these future expenditures.

On June 30, 2025, the Discretely Presented Campbell County School Department had uncompleted construction contracts in the General Purpose School Fund of approximately \$28,915 for the construction of the fieldhouse at the high school, \$1,762,711 for the additions at Jacksboro Elementary School, \$971,850 and \$272,780 for the HVAC Modernization at Caryville School and Valley View School, respectively. Funding has been received for these future expenditures.

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	\$ 6,910

This balance 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:	Component Unit:	
General	School Department:	
	General Purpose School	\$ 73,434

The receivable from the General Purpose School Fund represents amounts due for school resource officer reimbursement.

Interfund Transfers:

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

Primary Government

Transfer Out	Fund	Transfer In
		Nonmajor Governmental
Solid Waste/Sanitation	\$ 22,500	Operational costs

F. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

General Obligation Bonds - Campbell County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 11 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2025, will be retired from the General Debt Service Fund.

Direct Borrowing and Direct Placements - Campbell County issues other loans to provide funds for the acquisition and construction of major capital facilities and other capital outlay purchases, such as equipment, for the primary government and the discretely presented school department. Capital outlay notes are also issued to fund capital facilities. Capital outlay notes and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes, and other loans outstanding were issued for original terms of up to 10 years for notes and up to 13 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes, and other loans included in long-term debt as of June 30, 2025, will be retired from the General Debt Service Fund.

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	3 to 5 %	6-1-30	\$ 3,515,000	\$ 1,850,000
General Obligation Bonds - Refunding	2 to 5	6-1-31	27,315,000	17,655,000
Direct Borrowing and Direct Placement: Notes	4.13	4-15-35	3,500,000	3,500,000
Other Loans	1	6-1-31	1,408,708	725,512

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	\$ 3,460,000	\$ 716,631	\$ 4,176,631
2027	3,470,000	584,600	4,054,600
2028	3,185,000	411,100	3,596,100
2029	3,180,000	251,850	3,431,850
2030	3,225,000	156,450	3,381,450
2031	2,985,000	59,700	3,044,700
Total	\$ 19,505,000	\$ 2,180,331	\$ 21,685,331

Year Ending June 30	Notes - Direct Placement		
	Principal	Interest	Total
2026	\$ 350,000	\$ 120,458	\$ 470,458
2027	350,000	126,481	476,481
2028	350,000	112,026	462,026
2029	350,000	97,571	447,571
2030	350,000	83,116	433,116
2031-2035	1,750,000	198,756	1,948,756
Total	\$ 3,500,000	\$ 738,408	\$ 4,238,408

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2026	\$ 117,900	\$ 6,720	\$ 124,620
2027	119,088	5,532	124,620
2028	120,288	4,332	124,620
2029	121,500	3,120	124,620
2030	122,712	1,908	124,620
2031	124,024	663	124,687
Total	\$ 725,512	\$ 22,275	\$ 747,787

There is \$5,008,021 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$497, based on the 2020 federal census. Total debt per capita, including bonds, other loans, and unamortized debt premiums, totaled \$650, based on the 2020 federal census.

Changes in Long-term Debt

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

Governmental Activities:

	Bonds	Notes - Direct Placement	Other Loans - Direct Placement
Balance, July 1, 2024	\$ 22,950,000	\$ 0	\$ 842,248
Additions	0	4,275,000	0
Reductions	(3,445,000)	(775,000)	(116,736)
Balance, June 30, 2025	<u>\$ 19,505,000</u>	<u>\$ 3,500,000</u>	<u>\$ 725,512</u>
Balance Due Within One Year	\$ 3,460,000	\$ 350,000	\$ 117,900

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2025	\$ 23,730,512
Less: Balance Due Within One Year - Debt	(3,927,900)
Add: Unamortized Premium on Debt	<u>1,781,472</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 21,584,084</u>

G. 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*	Postemployment Benefits	Other
Balance, July 1, 2024	\$ 583,176	\$ 977,000	
Additions	42,000	125,000	
Reductions	0	(86,000)	
Balance, June 30, 2025	<u>\$ 625,176</u>	<u>\$ 1,016,000</u>	
Balance Due Within One Year	<u>\$ 542,356</u>	<u>\$ 19,656</u>	

*Restated beginning balance – see Note I.D.10. The change in compensated absences is presented as a net change.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2025	\$ 1,641,176
Less: Balance Due Within One Year - Other	<u>(562,012)</u>

Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	\$ <u>1,079,164</u>
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Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Discretely Presented Campbell County School Department

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences*	Other Postemployment Benefits	Termination Benefits
Balance, July 1, 2024	\$ 422,097	\$ 9,293,789	\$ 416,775
Additions	0	890,249	100,551
Reductions	(97,199)	(499,583)	(76,963)
Balance, June 30, 2025	<u>\$ 324,898</u>	<u>\$ 9,684,455</u>	<u>\$ 440,363</u>
Balance Due Within One Year	<u>\$ 323,743</u>	<u>\$ 638,160</u>	<u>\$ 418,345</u>

*Restated beginning balance – see Note I.D.10. The change in compensated absences is presented as a net change.

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

Total Other Noncurrent Liabilities, June 30, 2025	\$ 10,449,716
Less: Balance Due Within One Year - Other	<u>(1,380,248)</u>

Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	\$ <u>9,069,468</u>
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Compensated absences, other postemployment benefits, and the termination benefits will be paid from the employing funds, primarily the General Purpose School and School Federal Projects funds.

H. Other Commitments

During the year, the school department paid \$2,101,839 to the primary government's General Debt Service Fund to be applied toward the retirement of school related debt. By resolution, the Campbell County Board of Education has committed future contributions of \$1,250,000 per fiscal year to the primary government's General Debt Service Fund through the year ending June 30, 2030, to provide funds for the retirement of current and future debt issued for school purposes. Also, by resolution, the Campbell County Board of Education has committed an amount equal to the annual debt service

requirements of the outstanding Energy Efficient Incentive School Loans. The annual requirements range from \$124,620 in the fiscal year ending June 30, 2026, to \$124,687 in fiscal year ending June 30, 2031. In November 2019, the Campbell County Board of Education approved a resolution to also commit an amount equal to fifty percent of the annual debt service requirements of the General Obligation Bonds, Series 2020. This obligates the school department to approximately an additional \$219,000 annually through the year ending June 30, 2030.

I. On-Behalf Payments

Discretely Presented Campbell County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Campbell County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2025, were \$241,575. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

The county is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The county joined the Local Government Property and Casualty Fund (LGPCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county pays an annual premium to the LGPCF for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the LGPCF provides for it to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding \$250,000 for property and \$450,000 for liability for each insured event.

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

Discretely Presented Campbell County School Department

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

The school department is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The school department joined the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The school department pays an annual premium to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

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

D. Joint Ventures

The Campbell County Library Board is a joint venture in which the county participates with the cities of LaFollette, Jacksboro, Caryville, and Jellico to operate the library system within the county. Representatives from the four cities and the county comprise the Campbell County Library Board and have equal representation on the board. Campbell County contributed \$38,000 to the operation of the library board during the year ended June 30, 2025.

The Eighth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Eighth Judicial District; Scott, Campbell, Fentress, Claiborne, and Union counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by the board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within the judicial district.

The Joint Economic and Community Development Board of Campbell County, Tennessee (the Board) was established by an interlocal agreement between the participating governments, comprised of Campbell County, Tennessee and the cities of LaFollette, Jellico, Caryville, Jacksboro, and Rocky Top, Tennessee. The purpose of the Board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. Campbell County contributed \$62,846 to the operation of the Joint Economic Development Board for the year ended June 30, 2025.

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

Administrative Offices:

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

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

Joint Economic and Community Development Board
P.O. Box 762
LaFollette, TN 37766

E. Jointly Governed Organization

The Northeast Tennessee Railroad Authority was incorporated in June 2005 as a public authority created by the Tennessee State Legislature. The purpose of the rail authority is to preserve and enhance the railroad system serving Anderson, Campbell, and Scott counties in Tennessee, to secure economic benefits for these counties. The rail authority is governed by a board of directors, which includes the mayor for each of the three counties served by the rail authority. Campbell County did not contribute to the operations of the Northeast Tennessee Railroad Authority for the year ended June 30, 2025. Complete financial statements for the rail authority can be obtained from its administrative office at P.O. Box 180, Huntsville, TN 37756.

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Campbell County and non-certified employees of the discretely presented Campbell County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 71.3 percent, the non-certified employees of the discretely presented school department comprise 28.7 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	382
Inactive Employees Entitled to But Not Yet Receiving Benefits	810
Active Employees	435
 Total	 <u>1,627</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary to the plan. Campbell County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2025, the employer contributions for Campbell County were \$1,165,509 based on a rate of 6.65 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Campbell County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

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

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)			Net
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Pension Liability (Asset)	(a)-(b)
Balance, July 1, 2023	\$ 61,706,093	\$ 61,277,667	\$ 428,426	
Changes for the Year:				
Service Cost	\$ 1,651,017	\$ 0	\$ 1,651,017	
Interest	4,169,817	0	4,169,817	
Differences Between Expected and Actual Experience	519,630	0	519,630	
Contributions-Employer	0	1,022,845	(1,022,845)	
Contributions-Employees	0	841,170	(841,170)	
Net Investment Income	0	5,915,714	(5,915,714)	
Benefit Payments, Including Refunds of Employee Contributions	(3,164,075)	(3,164,075)	0	
Administrative Expense	0	(60,892)	60,892	
Net Changes	\$ 3,176,389	\$ 4,554,762	\$ (1,378,373)	
Balance, June 30, 2024	\$ 64,882,482	\$ 65,832,429	\$ (949,947)	

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

		Plan	Net
	Total Pension Liability	Fiduciary Net Position	Pension Liability (Asset)
Primary Government	71.3%	\$ 46,261,210	\$ (677,312)
School Department	28.7%	18,621,272	(272,635)
Total		\$ 64,882,482	\$ (949,947)

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

Campbell County	1%	Current	1%
	Decrease	Discount Rate	Increase
Net Pension Liability (Asset)	\$ 7,559,368	\$ (949,947)	\$ (7,931,723)

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, Campbell County recognized pension expense (*negative pension expense*) of \$2,012,681.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,502,782	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	702,647
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	1,165,509	N/A
Total	\$ 2,668,291	\$ 702,647

(1) 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 subsequent fiscal period.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 1,907,061	\$ 500,987
School Department	761,230	201,660
Total	\$ 2,668,291	\$ 702,647

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

Year Ending June 30	Amount
2026	\$ (129,502)
2027	1,526,635
2028	(231,912)
2029	(365,081)
2030	0
Thereafter	0

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

Payable to the Pension Plan

On June 30, 2025, Campbell County reported a payable of \$132,233 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2025.

Discretely Presented Campbell County School Department - Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Campbell County and non-certified employees of the discretely presented Campbell County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 71.3 percent and the non-certified employees of the discretely presented school department comprise 28.7 percent of the plan based on contribution data.

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

General Information About the Pension Plan

Plan Description. Teachers of the Campbell County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at [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 \$349,329, which is three percent of covered payroll. In addition, employer contributions of \$113,544, which is one percent of covered payroll, were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions, 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 (\$309,684) 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 .434579 percent. The proportion as of June 30, 2023, was .406791 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2025, the school department recognized pension expense of \$252,658.

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	\$ 25,581	\$ 95,144
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	52,239
Changes in Assumptions	123,062	0
Changes in Proportion of Net Pension Liability (Asset)	11,008	64,486
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	349,329	N/A
Total	\$ 508,980	\$ 211,869

The school department's employer contributions of \$349,329 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 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:

June 30	Amount
2026	\$ (36,365)
2027	35,909
2028	(25,367)
2029	(25,081)
2030	302
Thereafter	(1,616)

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)	\$ 816,737	\$ (309,684)	\$ (1,147,977)

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 Campbell County School Department reported a payable of \$14,932 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2025.

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

General Information About the Pension Plan

Plan Description. Teachers of the Campbell County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained 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 Campbell County School Department for the year ended June 30, 2025, to the Teacher Legacy Pension Plan were \$928,866, 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 (\$8,016,842) 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 .465321 percent. The proportion measured on June 30, 2023, was .476840 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2025, the school department recognized pension expense (negative pension expense) of \$1,886,566.

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	\$ 2,137,879	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	1,561,355
Changes in Proportion of Net Pension Liability (Asset)	213,271	24,275
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	928,866	N/A
Total	\$ 3,280,016	\$ 1,585,630

The school department's employer contributions of \$928,866 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 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	\$ (772,112)
2027	3,174,301
2028	(814,607)
2029	(822,063)
2030	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 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)	\$ 10,184,167	\$ (8,016,842)	\$ (23,112,095)

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 Campbell County School Department reported a payable of \$39,706 for the outstanding amount of contributions required for the year ended June 30, 2025.

2. Deferred Compensation

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed \$592,177 and teachers contributed \$404,595 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

Retirees of Campbell County may participate in a commercial postemployment benefits plan. Prior to January 1, 2023, several active employees and retirees of the school department were covered by provisions of this commercial OPEB plan. Effective January 1, 2023, these school employees and retirees were transferred to coverage from a public entity risk pool administered by the state of Tennessee, which is used by the Campbell County School Department to provide postemployment medical benefits to certified retirees. For accounting purposes, the plans are single employer defined benefit OPEB plans.

The plans are funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75. The county has committed \$837,251 in the General Fund, \$200,647 in the Solid Waste/Sanitation Fund, \$186,633 in the Ambulance Service Fund, and \$87,775 in the Highway/Public Works Fund to be used for funding a portion of the primary government's OPEB liability. These funds do not qualify as OPEB plan assets and therefore are not reported as such in the financial statements of this report.

OPEB Provided through Commercial Plan – Primary Government

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

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

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

Employees Covered by Benefit Terms. As of July 1, 2024, 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	<u>232</u>
 Total	<u><u>234</u></u>

Total OPEB Liability

The total OPEB liability for the county (\$1,016,00) was determined based on a valuation date of July 1, 2024, and a measurement date of July 1, 2024.

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

Actuarial Cost Method	Entry Age
Salary Scale	2.5%
Discount Rate	4.09%
Healthcare Cost Trend Rates	6.5% for FY25; then decreasing .25% per year to an ultimate rate of 5%
Retirees Share of Benefit-related Cost	See discussion under Benefits Provided

The discount rate was based on the Municipal 20-year GO AA yield curve rate as of July 1, 2024.

The mortality rates are from the PUB-2010 amount-weighted general mortality table-employees, projected with improvement scale MP-2021.

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

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

	Campbell County
Balance July 1, 2023	<u><u>\$ 977,000</u></u>
Changes for the Year:	
Service Cost	\$ 85,000
Interest	40,000
Difference between Expected and Actual Experience	(43,000)
Changes in Assumption	(10,000)
Benefit Payments	(33,000)
Net Changes	<u><u>\$ 39,000</u></u>
 Balance June 30, 2024	<u><u>\$ 1,016,000</u></u>

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 \$21,000. On June 30, 2025, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Actual and Expected Experience	\$ 8,000	\$ 244,000
Changes of Assumptions	58,000	79,000
Benefits Paid After the Measurement Date of June 30, 2024	<u>19,656</u>	0
Total	<u>\$ 85,656</u>	<u>\$ 323,000</u>

The amount shown above for “Benefits Paid After the Measurement Date” will be recognized as a reduction to OPEB liability in the following measurement 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	Total
2026	\$ (78,000)
2027	(70,000)
2028	(73,000)
2029	(22,000)
2030	(6,000)
Thereafter	(8,000)

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the county 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	Current		
	1% Decrease	Discount Rate	1% Increase
Primary Government	3.09%	4.09%	5.09%
Total OPEB Liability	\$ 1,092,000	\$ 1,016,000	\$ 946,000

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the county calculated using the current healthcare cost trend rate, as well as

what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

Healthcare Cost Trend Rate	Current		
	1%	Trend	1%
Decrease	Rate	Increase	
5.5% decreasing to 4%		6.5% decreasing to 4%	7.5% decreasing to 4%
Primary Government			
Total OPEB Liability	\$ 905,000	\$ 1,016,000	\$ 1,147,000

OPEB Provided through State Administered Public Entity Risk Pool

Discretely Presented Campbell County School Department – Closed LEP Plan

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

The school department's total OPEB liability was measured as of June 30, 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 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 assumed initial trend rate applicable to the 2024 plan year was revised from 10.31 percent to 10.68 percent.

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

Benefits Provided. The Campbell County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA 8-27-301* establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. Campbell County School Department provides a direct subsidy toward retiree's insurance premiums for those retirees with 20 or more years of service. That subsidy ranges from \$364 to \$630 per month based on years of service and coverage selected. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree's premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

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

Inactive Employees Currently Receiving Benefits	60
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	<u>321</u>
 Total	 <u>381</u>

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid \$638,160 to the LEP for OPEB benefits as they came due.

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

	Share of Collective Liability		
	Campbell County School Department	State of TN	Total OPEB Liability
Balance July 1, 2023	\$ 9,293,789	\$ 3,957,215	\$ 13,251,004
Changes for the Year:			
Service Cost	\$ 363,470	\$ 146,999	\$ 510,469
Interest	346,057	139,956	486,013
Difference between Expected and Actual Experience	88,773	35,902	124,675
Changes in Assumption	91,950	37,187	129,137
Change in Proportion	141,348	(141,348)	0
Benefit Payments	(640,932)	(259,213)	(900,145)
Net Changes	\$ 390,666	\$ (40,517)	\$ 350,149
Balance June 30, 2024	\$ 9,684,455	\$ 3,916,698	\$ 13,601,153

The Campbell County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Campbell County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized \$327,664 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Campbell County School Department's proportionate share of the collective OPEB liability was 71.2032% and the State of Tennessee's share was 28.7968%.

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 \$1,127,819, 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 Expected and Actual Experience	\$ 1,318,765	\$ 454,055
Changes in Proportion	195,071	243,286
Changes of Assumptions	831,668	792,421
Benefits Paid After the Measurement Date of June 30, 2024	<u>638,160</u>	0
Total	\$ 2,983,664	\$ 1,489,762

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	\$ 90,628
2027	124,411
2028	179,637
2029	187,149
2030	147,539
Thereafter	126,378

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	Current		
	1% Decrease	Discount Rate to 3.93%	1% Increase
Proportionate Share of the Collective Total OPEB Liability	2.93%		4.93%
		\$ 10,329,976	\$ 9,684,455
			\$ 9,070,331

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 Rates 10.68 to 4.5%	1% Increase 11.68 to 5.5%
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Proportionate Share of the
Collective Total OPEB
Liability \$ 8,834,888 \$ 9,684,455 \$ 10,659,682

H. Termination Benefits

The Campbell County Board of Education has adopted a policy to pay certified employees \$150 and classified employees \$75 for each sick leave day that they had accumulated at the time of their retirement. The estimated cost of these cash payments reported in the government-wide Statement of Net Position is \$440,363. Of that amount, \$418,345 is estimated to be due within one year. Payments totaling \$76,963 were paid to 13 individuals who retired during the year ended June 30, 2025.

I. Office of Central Accounting, Budgeting, and Purchasing**Office of Director of Finance**

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

J. Purchasing Law

Purchasing procedures for the Offices of County Mayor, Road Superintendent, and Director of Schools are governed by provisions of the County Financial Management System of 1981, which provide for purchases to be made by the purchasing agent under the supervision of the Financial Management Committee. A deputy appointed by the director of finance serves as the purchasing agent for the county. The committee established a policy that purchases exceeding \$25,000 are to be made on a competitive bid basis.

K. Subsequent Events

On September 11, 2025, a capital outlay note was issued for \$750,000 for the purchase of a front loader sanitation truck, replace HVAC units at the Justice Center, and provide local match funding the Dossett Lane Bridge Project.

On September 15, 2025, the County Mayor, with authorization from the Campbell County Commission, issued an official notice of default to the Campbell County Airport runway rehab contractor, along with its surety. The contractor, and its surety, have offered a formal response, pending commission approval, to complete the project.

Director of Finance Jeff Marlow retired September 26, 2025, and was succeeded by Eric Pearson effective September 29, 2025.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

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

Primary Government

For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service Cost	\$ 1,073,494	\$ 1,141,396	\$ 1,168,789	\$ 1,200,536	\$ 1,230,428	\$ 1,250,586	\$ 1,278,998	\$ 1,514,588	\$ 1,517,030	\$ 1,651,017
Interest	2,761,396	2,912,176	3,013,204	3,064,678	3,217,128	3,323,706	3,478,408	3,660,815	3,877,138	4,169,817
Differences Between Actual and Expected Experience	(282)	(755,543)	(1,123,808)	22,056	(570,131)	39,284	(533,865)	821,347	1,815,450	519,630
Changes in Assumptions	0	0	1,064,506	0	0	0	4,404,042	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(1,831,737)	(1,952,469)	(2,004,306)	(2,113,827)	(2,314,974)	(2,540,128)	(2,476,201)	(2,737,635)	(2,851,165)	(3,164,075)
Net Change in Total Pension Liability	\$ 2,002,871	\$ 1,345,560	\$ 2,118,385	\$ 2,173,443	\$ 1,562,451	\$ 2,073,448	\$ 6,151,382	\$ 3,259,115	\$ 4,358,453	\$ 3,176,389
Total Pension Liability, Beginning	36,660,985	38,663,856	40,009,416	42,127,801	44,301,244	45,863,695	47,937,143	54,088,525	57,347,640	61,706,093
Total Pension Liability, Ending (a)	\$ 38,663,856	\$ 40,009,416	\$ 42,127,801	\$ 44,301,244	\$ 45,863,695	\$ 47,937,143	\$ 54,088,525	\$ 57,347,640	\$ 61,706,093	\$ 64,882,482
Plan Fiduciary Net Position										
Contributions - Employer	\$ 784,124	\$ 821,175	\$ 805,440	\$ 767,011	\$ 787,633	\$ 709,686	\$ 474,089	\$ 485,771	\$ 939,340	\$ 1,022,845
Contributions - Employee	643,784	705,522	661,286	676,442	693,351	711,120	714,003	731,598	801,499	841,170
Net Investment Income	1,188,288	1,043,144	4,515,762	3,628,690	3,465,989	2,430,259	12,945,634	(2,359,778)	3,896,128	5,915,714
Benefit Payments, Including Refunds of Employee Contributions	(1,831,737)	(1,952,469)	(2,004,306)	(2,113,827)	(2,314,974)	(2,540,128)	(2,476,201)	(2,737,635)	(2,851,165)	(3,164,075)
Administrative Expense	(24,513)	(35,863)	(41,828)	(45,487)	(42,513)	(40,693)	(39,105)	(42,475)	(50,570)	(60,892)
Other	0	8,587	0	(35)	0	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	\$ 760,146	\$ 590,096	\$ 3,936,354	\$ 2,912,794	\$ 2,589,486	\$ 1,270,244	\$ 11,618,420	\$ (3,922,519)	\$ 2,735,232	\$ 4,554,762
Plan Fiduciary Net Position, Beginning	38,787,414	39,547,560	40,137,656	44,074,010	46,986,804	49,576,290	50,846,534	62,464,954	58,542,435	61,277,667
Plan Fiduciary Net Position, Ending (b)	\$ 39,547,560	\$ 40,137,656	\$ 44,074,010	\$ 46,986,804	\$ 49,576,290	\$ 50,846,534	\$ 62,464,954	\$ 58,542,435	\$ 61,277,667	\$ 65,832,429
Net Pension Liability (Asset), Ending (a - b)	\$ (883,704)	\$ (128,240)	\$ (1,946,209)	\$ (2,685,560)	\$ (3,712,595)	\$ (2,909,391)	\$ (8,376,429)	\$ (1,194,795)	\$ 428,426	\$ (949,947)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.29%	100.32%	104.62%	106.06%	108.09%	106.07%	115.49%	102.08%	99.31%	101.46%
Covered Payroll	\$ 12,875,601	\$ 13,483,986	\$ 13,225,621	\$ 13,543,231	\$ 13,866,765	\$ 14,222,156	\$ 14,279,787	\$ 14,631,666	\$ 16,029,699	\$ 16,823,099
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(6.86%)	(0.95%)	(14.72%)	(19.83%)	(26.77%)	(20.46%)	(58.66%)	(8.17%)	2.67%	(5.65%)

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

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

Primary Government

For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ 821,175	\$ 805,440	\$ 767,011	\$ 787,633	\$ 709,686	\$ 474,089	\$ 323,360	\$ 939,340	\$ 1,022,845	\$ 1,165,509
Less: Contributions in Relation to the Actuarially Determined Contribution	(821,175)	(805,440)	(767,011)	(787,633)	(709,686)	(474,089)	(485,771)	(939,340)	(1,022,845)	(1,165,509)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (162,411)	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 13,483,986	\$ 13,225,621	\$ 13,543,231	\$ 13,866,765	\$ 14,222,156	\$ 14,279,787	\$ 14,631,666	\$ 16,029,699	\$ 16,823,099	\$ 17,526,442
Contributions as a Percentage of Covered Payroll	6.09%	6.09%	5.66%	5.68%	4.99%	3.32%	3.32%	5.86%	6.08%	6.65%

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

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

Discretely Presented Campbell County School Department

For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	\$ 51,319	\$ 90,738	\$ 104,976	\$ 69,049	\$ 83,916	\$ 105,757	\$ 141,747	\$ 232,219	\$ 301,163	\$ 349,329
Less: Contributions in Relation to the Contractually Required Contribution	(51,319)	(90,738)	(104,976)	(69,049)	(83,916)	(105,757)	(141,747)	(232,219)	(301,163)	(349,329)
Contribution Deficiency (Excess)	\$ 0	\$ 0								
Covered Payroll	\$ 1,282,980	\$ 2,268,441	\$ 2,624,383	\$ 3,559,221	\$ 4,133,797	\$ 5,235,506	\$ 7,052,094	\$ 8,091,265	\$ 10,208,931	\$ 11,644,353
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	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%

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

Discretely Presented Campbell County School Department

For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	\$ 1,709,909	\$ 1,658,538	\$ 1,680,421	\$ 1,858,639	\$ 1,789,229	\$ 1,647,447	\$ 1,608,142	\$ 1,344,664	\$ 1,049,315	\$ 928,866
Less: Contributions in Relation to the Contractually Required Contribution	(1,709,909)	(1,658,538)	(1,680,421)	(1,858,639)	(1,789,229)	(1,647,447)	(1,608,142)	(1,344,664)	(1,049,315)	(928,866)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 18,914,928	\$ 18,346,660	\$ 18,506,839	\$ 17,768,015	\$ 16,831,870	\$ 16,041,345	\$ 15,613,031	\$ 15,474,675	\$ 15,413,642	\$ 14,605,151
Contributions as a Percentage of Covered Payroll	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%	6.81%	6.36%

CAMPBELL COUNTY, TENNESSEE**Schedule of Proportionate Share of the Net Pension Asset****in the Teacher Retirement Plan of TCRS**

Discretely Presented Campbell County School Department

For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School Department's Proportion of the Net Pension Liability (Asset)	0.307335%	0.291581%	0.345621%	0.300315%	0.336347%	0.327581%	0.362763%	0.412959%	0.406791%	0.434579%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (12,364)	\$ (30,355)	\$ (91,188)	\$ (136,201)	\$ (189,863)	\$ (186,276)	\$ (392,950)	\$ (125,096)	\$ (172,493)	\$ (309,684)
Covered Payroll	\$ 638,562	\$ 1,282,980	\$ 2,268,441	\$ 2,624,383	\$ 3,559,221	\$ 4,133,797	\$ 5,235,506	\$ 7,052,094	\$ 8,091,265	\$ 10,208,931
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37%)	(4.02%)	(5.19%)	(5.33%)	(4.51%)	(7.51%)	(1.77%)	(2.13%)	(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%

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

Discretely Presented Campbell County School Department

For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School Department's Proportion of the Net Pension Liability (Asset)	0.513877%	0.523988%	0.519008%	0.528514%	0.529921%	0.505726%	0.488742%	0.474425%	0.476840%	0.465321%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ 210,501	\$ 3,274,636	\$ (169,810)	\$ (1,859,796)	\$ (5,448,544)	\$ (3,856,537)	\$ (21,080,623)	\$ (5,818,374)	\$ (5,621,822)	\$ (8,016,842)
Covered Payroll	\$ 19,236,998	\$ 18,914,928	\$ 18,346,660	\$ 18,506,839	\$ 17,768,015	\$ 16,831,870	\$ 16,041,345	\$ 15,613,031	\$ 15,474,675	\$ 15,413,642
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%)	(30.66%)	(22.91%)	(131.41%)	(37.27%)	(36.33%)	(52.01%)
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%

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

Primary Government

For the Fiscal Year Ended June 30

	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service Cost	\$ 196,000	\$ 201,000	\$ 164,000	\$ 176,000	\$ 189,000	\$ 217,000	\$ 164,000	\$ 85,000
Interest	82,000	89,000	79,000	73,000	58,000	51,000	69,000	40,000
Differences Between Actual and Expected Experience	0	(490,000)	(39,000)	(143,000)	72,000	(687,000)	1,000	(43,000)
Changes in Assumptions or Other Inputs	0	(10,000)	67,000	89,000	224,000	(195,000)	(20,000)	(10,000)
Changes of Benefit Terms	0	0	0	0	0	0	(930,000)	0
Benefit Payments	(116,000)	(82,000)	(67,000)	(133,000)	(251,000)	(256,000)	(27,000)	(33,000)
Net Change in Total OPEB Liability	\$ 162,000	\$ (292,000)	\$ 204,000	\$ 62,000	\$ 292,000	\$ (870,000)	\$ (743,000)	\$ 39,000
Total OPEB Liability, Beginning	\$ 2,162,000	\$ 2,324,000	\$ 2,032,000	\$ 2,236,000	\$ 2,298,000	\$ 2,590,000	\$ 1,720,000	\$ 977,000
Total OPEB Liability, Ending	\$ 2,324,000	\$ 2,032,000	\$ 2,236,000	\$ 2,298,000	\$ 2,590,000	\$ 1,720,000	\$ 977,000	\$ 1,016,000
Primary Government's Proportionate Share of Total OPEB Liability	\$ 1,182,000	\$ 966,000	\$ 1,084,000	\$ 1,050,000	\$ 1,226,000	\$ 887,000	\$ 977,000	\$ 1,016,000
School Department's Proportionate Share of Total OPEB Liability	1,142,000	1,066,000	1,152,000	1,248,000	1,364,000	833,000	0	0
Covered Employee Payroll	\$ 10,498,000	\$ 9,880,000	\$ 9,880,000	\$ 10,759,000	\$ 10,759,000	\$ 10,744,000	\$ 6,721,000	\$ 9,632,000
Net OPEB Liability as a Percentage of Covered Employee Payroll	22.14%	20.57%	22.63%	21.36%	24.07%	16.01%	14.54%	10.55%

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

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

2017	2.70%
2018	3.56%
2019	3.62%
2020	3.13%
2021	2.45%
2022	1.92%
2023	3.69%
2024	3.86%
2025	4.09%

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

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

	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service Cost	\$ 516,398	\$ 475,762	\$ 432,077	\$ 442,463	\$ 510,842	\$ 553,385	\$ 414,744	\$ 510,469
Interest	347,806	409,956	343,911	372,463	256,535	262,490	394,123	486,013
Changes in Benefit Terms	0	2,871	919,996	0	0	0	167,872	0
Differences Between Actual and Expected Experience	0	(2,305,114)	980,744	(33,553)	978,410	151,323	1,167,506	124,675
Changes in Assumptions or Other Inputs	(479,734)	200,051	(794,979)	985,243	(399,183)	(989,433)	832,149	129,137
Benefit Payments	(700,274)	(778,490)	(738,397)	(824,030)	(850,625)	(838,747)	(880,464)	(900,145)
Net Change in Total OPEB Liability	\$ (315,804)	\$ (1,994,964)	\$ 1,143,352	\$ 942,586	\$ 495,979	\$ (860,982)	\$ 2,095,930	\$ 350,149
Total OPEB Liability, Beginning	11,744,907	11,429,103	9,434,139	10,577,491	11,520,077	12,016,056	11,155,074	13,251,004
Total OPEB Liability, Ending	\$ 11,429,103	\$ 9,434,139	\$ 10,577,491	\$ 11,520,077	\$ 12,016,056	\$ 11,155,074	\$ 13,251,004	\$ 13,601,153
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 3,398,695	\$ 2,735,646	\$ 2,986,438	\$ 3,051,150	\$ 3,370,588	\$ 3,224,898	\$ 3,957,215	\$ 3,916,698
Employer Proportionate Share of the Total OPEB Liability	8,030,408	6,698,493	7,591,053	8,468,927	8,645,468	7,930,176	9,293,789	9,684,455
Covered Employee Payroll	\$ 16,050,885	\$ 18,490,436	\$ 18,570,929	\$ 17,795,394	\$ 17,611,055	\$ 19,061,401	\$ 23,678,998	\$ 20,579,642
Net OPEB Liability as a Percentage of Covered Employee Payroll	50.03%	36.23%	40.88%	47.59%	49.09%	41.60%	39.25%	47.06%

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 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.

CAMPBELL COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2025

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.

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

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

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for financial resources and expenditures relating to the American Rescue Plan Act.

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

CAPITAL PROJECTS FUNDS

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

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

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

	Special Revenue Funds				
	Industrial / Economic Development	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Total
ASSETS					
Cash	\$ 0	\$ 0	\$ 0	\$ 5,700	\$ 5,700
Equity in Pooled Cash and Investments	2,412,656	180,670	4,980,846	0	7,574,172
Accounts Receivable	0	0	0	1,210	1,210
Property Taxes Receivable	253,052	0	0	0	253,052
Allowance for Uncollectible Property Taxes	(9,899)	0	0	0	(9,899)
Total Assets	\$ 2,655,809	\$ 180,670	\$ 4,980,846	\$ 6,910	\$ 7,824,235
LIABILITIES					
Accounts Payable	\$ 0	\$ 0	\$ 674,889	\$ 0	\$ 674,889
Payroll Deductions Payable	365	79	0	0	444
Due to Other Funds	0	0	0	6,910	6,910
Other Collections	0	8,950	0	0	8,950
Total Liabilities	\$ 365	\$ 9,029	\$ 674,889	\$ 6,910	\$ 691,193

(Continued)

CAMPBELL COUNTY, TENNESSEE**Combining Balance Sheet - Nonmajor Governmental Funds (Cont.)****DEFERRED INFLOWS OF RESOURCES**

Deferred Current Property Taxes
 Deferred Delinquent Property Taxes
 Total Deferred Inflows of Resources

Special Revenue Funds					
Industrial / Economic Development	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees		Total
\$ 233,658	\$ 0	\$ 0	\$ 0	\$ 233,658	
7,979	0	0	0	0	7,979
\$ 241,637	\$ 0	\$ 0	\$ 0	\$ 0	241,637

FUND BALANCES

Restricted:

Restricted for Public Safety
 Restricted for Other Operations
 Restricted for Capital Projects

\$ 0	\$ 171,641	\$ 0	\$ 0	\$ 171,641
9,222	0	0	0	9,222
0	0	0	0	0

Committed:

Committed for Capital Projects
 Committed for Other Purposes
 Total Fund Balances

0	0	0	0	0
2,404,585	0	4,305,957	0	6,710,542
\$ 2,413,807	\$ 171,641	\$ 4,305,957	\$ 0	\$ 6,891,405

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$ 2,655,809	\$ 180,670	\$ 4,980,846	\$ 6,910	\$ 7,824,235
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(Continued)

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

	Capital Projects Fund	Total
	General Capital Projects	Nonmajor Governmental Funds
ASSETS		
Cash	\$ 0	\$ 5,700
Equity in Pooled Cash and Investments	2,519,385	10,093,557
Accounts Receivable	0	1,210
Property Taxes Receivable	867,078	1,120,130
Allowance for Uncollectible Property Taxes	(34,118)	(44,017)
Total Assets	\$ 3,352,345	\$ 11,176,580
LIABILITIES		
Accounts Payable	\$ 11,739	\$ 686,628
Payroll Deductions Payable	0	444
Due to Other Funds	0	6,910
Other Collections	0	8,950
Total Liabilities	\$ 11,739	\$ 702,932

(Continued)

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

	Capital Projects Fund	Total
	General Capital Projects	Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	\$ 800,009	\$ 1,033,667
Deferred Delinquent Property Taxes	27,691	35,670
Total Deferred Inflows of Resources	<hr/> \$ 827,700	<hr/> \$ 1,069,337
FUND BALANCES		
Restricted:		
Restricted for Public Safety	\$ 0	\$ 171,641
Restricted for Other Operations	0	9,222
Restricted for Capital Projects	1,052,211	1,052,211
Committed:		
Committed for Capital Projects	1,460,695	1,460,695
Committed for Other Purposes	0	6,710,542
Total Fund Balances	<hr/> \$ 2,512,906	<hr/> \$ 9,404,311
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<hr/> \$ 3,352,345	<hr/> \$ 11,176,580

CAMPBELL 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						Total
	<i>Formerly</i> <i>Nonmajor</i> Solid Waste / Sanitation	Industrial / Economic Development	Drug Control	<i>Formerly</i> <i>Major</i> Other	Special Revenue	Constitu - tional Officers - Fees	
Revenues							
Local Taxes	\$ 0	\$ 322,332	\$ 0	\$ 0	\$ 0	\$ 0	\$ 322,332
Fines, Forfeitures, and Penalties	0	0	26,928	0	0	0	26,928
Charges for Current Services	0	2,020	0	0	56,219	56,219	58,239
Other Local Revenues	0	87,908	12,234	238,082	0	0	338,224
State of Tennessee	0	0	0	0	0	0	0
Total Revenues	\$ 0	\$ 412,260	\$ 39,162	\$ 238,082	\$ 56,219	\$ 56,219	\$ 745,723
Expenditures							
Current:							
General Government	\$ 0	\$ 95,988	\$ 0	\$ 0	\$ 0	\$ 0	\$ 95,988
Administration of Justice	0	0	0	0	56,219	56,219	56,219
Public Safety	0	0	17,090	0	0	0	17,090
Other Operations	0	159,520	0	1,738,421	0	0	1,897,941
Capital Projects	0	0	0	341,158	0	0	341,158
Total Expenditures	\$ 0	\$ 255,508	\$ 17,090	\$ 2,079,579	\$ 56,219	\$ 56,219	\$ 2,408,396

(Continued)

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

	Special Revenue Funds						Constitu - tional Officers - Fees	Total
	<i>Formerly</i> <i>Nonmajor</i> Solid Waste / Sanitation	Industrial / Economic Development	Drug Control	<i>Formerly</i> <i>Major</i> Other	Special Revenue			
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 156,752	\$ 22,072	\$ (1,841,497)	\$ 0	\$ (1,662,673)		
Other Financing Sources (Uses)								
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0
Transfers Out	0	(22,500)	0	0	0	0		(22,500)
Total Other Financing Sources (Uses)	\$ 0	\$ (22,500)	\$ 0	\$ 0	\$ 0	\$ 0		\$ (22,500)
Net Change in Fund Balances	\$ 0	\$ 134,252	\$ 22,072	\$ (1,841,497)	\$ 0	\$ (1,685,173)		
Change to or Within the Reporting Entity	(1,429,939)	0	0	6,147,454	0	4,717,515		
Fund Balance, July 1, 2024	1,429,939	2,279,555	149,569	0	0	3,859,063		
Fund Balance, June 30, 2025	\$ 0	\$ 2,413,807	\$ 171,641	\$ 4,305,957	\$ 0	\$ 6,891,405		

(Continued)

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

	Capital Projects Funds					Total Nonmajor Governmental Funds	
	<i>Formerly</i>			General Capital Projects	Nonmajor Other Capital Projects		
	General Capital Projects	Other Capital Projects	Total				
Revenues							
Local Taxes	\$ 1,032,704	\$ 0	\$ 1,032,704	\$ 0	\$ 0	\$ 1,355,036	
Fines, Forfeitures, and Penalties	0	0	0	0	0	26,928	
Charges for Current Services	0	0	0	0	0	58,239	
Other Local Revenues	0	0	0	0	0	338,224	
State of Tennessee	10,000	0	10,000	0	10,000	10,000	
Total Revenues	\$ 1,042,704	\$ 0	\$ 1,042,704	\$ 0	\$ 1,042,704	\$ 1,788,427	
Expenditures							
Current:							
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 95,988	
Administration of Justice	0	0	0	0	0	56,219	
Public Safety	0	0	0	0	0	17,090	
Other Operations	0	0	0	0	0	1,897,941	
Capital Projects	1,074,293	0	1,074,293	0	1,074,293	1,415,451	
Total Expenditures	\$ 1,074,293	\$ 0	\$ 1,074,293	\$ 0	\$ 1,074,293	\$ 3,482,689	

(Continued)

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

	Capital Projects Funds				
	<i>Formerly</i>		<i>Nonmajor</i>		Total
	General	Other	Capital	Projects	
	General	Other	Capital	Projects	Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ (31,589)	\$ 0	\$ (31,589)	\$ (1,694,262)	
Other Financing Sources (Uses)					
Notes Issued	\$ 775,000	\$ 0	\$ 775,000	\$ 775,000	
Transfers Out	0	0	0	(22,500)	
Total Other Financing Sources (Uses)	\$ 775,000	\$ 0	\$ 775,000	\$ 752,500	
Net Change in Fund Balances	\$ 743,411	\$ 0	\$ 743,411	\$ (941,762)	
Change to or Within the Reporting Entity	0	(3,075,890)	(3,075,890)	1,641,625	
Fund Balance, July 1, 2024	1,769,495	3,075,890	4,845,385	8,704,448	
Fund Balance, June 30, 2025	\$ 2,512,906	\$ 0	\$ 2,512,906	\$ 9,404,311	

CAMPBELL COUNTY, TENNESSEE

**Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Industrial/Economic Development Fund
For the Year Ended June 30, 2025**

	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	
Revenues							
Local Taxes	\$ 322,332	\$ 0	\$ 0	\$ 322,332	\$ 321,948	\$ 321,948	\$ 384
Charges for Current Services	2,020	0	0	2,020	1,200	1,200	820
Other Local Revenues	87,908	0	0	87,908	34,200	34,200	53,708
Total Revenues	\$ 412,260	\$ 0	\$ 0	\$ 412,260	\$ 357,348	\$ 357,348	\$ 54,912
Expenditures							
General Government							
Development	\$ 62,846	\$ 0	\$ 0	\$ 62,846	\$ 62,848	\$ 62,848	\$ 2
Planning	33,142	(13,161)	5,339	25,320	36,563	36,563	11,243
Other Operations							
Tourism	36,000	0	0	36,000	36,000	36,000	0
Industrial Development	123,520	(4,000)	4,000	123,520	1,195,275	1,195,275	1,071,755
Total Expenditures	\$ 255,508	\$ (17,161)	\$ 9,339	\$ 247,686	\$ 1,330,686	\$ 1,330,686	\$ 1,083,000
Excess (Deficiency) of Revenues Over Expenditures	\$ 156,752	\$ 17,161	\$ (9,339)	\$ 164,574	\$ (973,338)	\$ (973,338)	\$ 1,137,912
Other Financing Sources (Uses)							
Transfers Out	\$ (22,500)	\$ 0	\$ 0	\$ (22,500)	\$ 0	\$ (22,500)	\$ 0
Total Other Financing Sources	\$ (22,500)	\$ 0	\$ 0	\$ (22,500)	\$ 0	\$ (22,500)	\$ 0
Net Change in Fund Balance	\$ 134,252	\$ 17,161	\$ (9,339)	\$ 142,074	\$ (973,338)	\$ (995,838)	\$ 1,137,912
Fund Balance, July 1, 2024	2,279,555	(17,161)	0	2,262,394	2,256,529	2,256,529	5,865
Fund Balance, June 30, 2025	\$ 2,413,807	\$ 0	\$ (9,339)	\$ 2,404,468	\$ 1,283,191	\$ 1,260,691	\$ 1,143,777

CAMPBELL COUNTY, TENNESSEE

**Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget**
Drug Control Fund
For the Year Ended June 30, 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						
Fines, Forfeitures, and Penalties	\$ 26,928	\$ 0	\$ 26,928	\$ 33,055	\$ 26,990	\$ (62)
Other Local Revenues	\$ 12,234	0	\$ 12,234	0	0	\$ 12,234
Total Revenues	\$ 39,162	\$ 0	\$ 39,162	\$ 33,055	\$ 26,990	\$ 12,172
Expenditures						
Public Safety						
Drug Enforcement	\$ 17,090	\$ 781	\$ 17,871	\$ 33,055	\$ 26,990	\$ 9,119
Total Expenditures	\$ 17,090	\$ 781	\$ 17,871	\$ 33,055	\$ 26,990	\$ 9,119
Excess (Deficiency) of Revenues Over Expenditures	\$ 22,072	\$ (781)	\$ 21,291	\$ 0	\$ 0	\$ 21,291
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ 22,072	\$ (781)	\$ 21,291	\$ 0	\$ 0	\$ 21,291
	149,569	0	149,569	155,420	155,420	(5,851)
Fund Balance, June 30, 2025	\$ 171,641	\$ (781)	\$ 170,860	\$ 155,420	\$ 155,420	\$ 15,440

CAMPBELL 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 6/30/2024	Add: Encumbrances 6/29/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Other Local Revenues	\$ 238,082	\$ 0	\$ 0	\$ 238,082	\$ 0	\$ 158,573	\$ 79,509
Federal Government	0	0	0	0	1,880,244	1,880,244	(1,880,244)
Total Revenues	\$ 238,082	\$ 0	\$ 0	\$ 238,082	\$ 1,880,244	\$ 2,038,817	\$ (1,800,735)
Expenditures							
Other Operations							
American Rescue Plan Act Grant #6	\$ 644,997	\$ (3,020,000)	\$ 2,875,003	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0
American Rescue Plan Act Grant #7	1,093,424	(443,125)	1,229,944	1,880,243	1,880,244	1,880,244	1
Capital Projects							
Other General Government Projects	341,158	(216,158)	121,501	246,501	0	246,501	0
Total Expenditures	\$ 2,079,579	\$ (3,679,283)	\$ 4,226,448	\$ 2,626,744	\$ 2,380,244	\$ 2,626,745	\$ 1
Excess (Deficiency) of Revenues Over Expenditures							
	\$ (1,841,497)	\$ 3,679,283	\$ (4,226,448)	\$ (2,388,662)	\$ (500,000)	\$ (587,928)	\$ (1,800,734)
Net Change in Fund Balance							
Changes to or Within the Financial Reporting Entity	\$ (1,841,497)	\$ 3,679,283	\$ (4,226,448)	\$ (2,388,662)	\$ (500,000)	\$ (587,928)	\$ (1,800,734)
Fund Balance, July 1, 2024	6,147,454	0	0	6,147,454	0	0	6,147,454
Fund Balance, June 30, 2025	0	(3,679,283)	0	(3,679,283)	574,130	587,928	(4,267,211)
	\$ 4,305,957	\$ 0	\$ (4,226,448)	\$ 79,509	\$ 74,130	\$ 0	\$ 79,509

CAMPBELL COUNTY, TENNESSEE

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

	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	
Revenues							
Local Taxes	\$ 1,032,704	\$ 0	\$ 0	\$ 1,032,704	\$ 1,029,283	\$ 1,029,283	\$ 3,421
State of Tennessee	10,000	0	0	10,000	35,436	45,436	(35,436)
Total Revenues	\$ 1,042,704	\$ 0	\$ 0	\$ 1,042,704	\$ 1,064,719	\$ 1,074,719	\$ (32,015)
Expenditures							
Capital Projects							
General Administration Projects	\$ 145,827	\$ (80,873)	\$ 43,770	\$ 108,724	\$ 173,847	\$ 183,847	\$ 75,123
Public Safety Projects	212,263	0	73,107	285,370	200,000	337,500	52,130
Public Health and Welfare Projects	126,000	(205,018)	79,018	0	0	0	0
Social, Cultural, and Recreation Projects	42,486	(28,350)	8,501	22,637	70,872	94,472	71,835
Public Utility Projects	0	0	0	0	33,000	33,000	33,000
Other General Government Projects	135,445	(66,106)	19,200	88,539	120,000	560,000	471,461
Highway and Street Capital Projects	412,272	(465,696)	1,048,039	994,615	540,005	1,050,005	55,390
Total Expenditures	\$ 1,074,293	\$ (846,043)	\$ 1,271,635	\$ 1,499,885	\$ 1,137,724	\$ 2,258,824	\$ 758,939
Excess (Deficiency) of Revenues Over Expenditures	\$ (31,589)	\$ 846,043	\$ (1,271,635)	\$ (457,181)	\$ (73,005)	\$ (1,184,105)	\$ 726,924
Other Financing Sources (Uses)							
Notes Issued	\$ 775,000	\$ 0	\$ 0	\$ 775,000	\$ 0	\$ 775,000	\$ 0
Total Other Financing Sources	\$ 775,000	\$ 0	\$ 0	\$ 775,000	\$ 0	\$ 775,000	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ 743,411	\$ 846,043	\$ (1,271,635)	\$ 317,819	\$ (73,005)	\$ (409,105)	\$ 726,924
Fund Balance, June 30, 2025	\$ 1,769,495	\$ (846,043)	\$ 0	\$ 923,452	\$ 890,237	\$ 890,237	\$ 33,215

MAJOR GOVERNMENTAL FUND

GENERAL DEBT SERVICE FUND

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

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	\$ 2,809,142	\$ 2,487,964	\$ 2,687,964	\$ 121,178
Other Local Revenues	213,750	213,750	213,750	0
State of Tennessee	56,285	60,000	60,000	(3,715)
Other Governments and Citizens Groups	2,101,839	1,977,219	2,101,839	0
Total Revenues	\$ 5,181,016	\$ 4,738,933	\$ 5,063,553	\$ 117,463
Expenditures				
Principal on Debt				
General Government	\$ 1,176,004	\$ 401,004	\$ 1,176,004	\$ 0
Education	3,160,732	3,043,996	3,160,732	0
Interest on Debt				
General Government	390,452	369,255	394,255	3,803
Education	472,260	464,376	472,260	0
Other Debt Service				
General Government	38,556	70,932	70,932	32,376
Total Expenditures	\$ 5,238,004	\$ 4,349,563	\$ 5,274,183	\$ 36,179
Excess (Deficiency) of Revenues Over Expenditures	\$ (56,988)	\$ 389,370	\$ (210,630)	\$ 153,642
Net Change in Fund Balance	\$ (56,988)	\$ 389,370	\$ (210,630)	\$ 153,642
Fund Balance, July 1, 2024	5,065,009	4,853,992	4,853,992	211,017
Fund Balance, June 30, 2025	\$ 5,008,021	\$ 5,243,362	\$ 4,643,362	\$ 364,659

CUSTODIAL FUNDS

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

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

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

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

	Custodial Funds			
	Cities -	Sales	Tax	Constitu - tional Officers - Custodial Total
ASSETS				
LIABILITIES				
Due to Other Taxing Units	\$ 993,739			\$ 993,739
Total Liabilities	\$ 993,739			\$ 993,739
NET POSITION				
Restricted for Individuals, Organizations, and Other Governments	\$ 0	\$ 6,030,732	\$ 6,030,732	
Total Net Position	\$ 0	\$ 6,030,732	\$ 6,030,732	

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

		Custodial Funds			
		Cities -	Constitu -		
		Sales	Officers -		
		Tax	Custodial		Total
Additions					
Sales Tax Collections for Other Governments		\$ 5,472,848	\$ 0	\$ 5,472,848	
Fines/Fees and Other Collections		0	12,247,418	12,247,418	
Total Additions		\$ 5,472,848	\$ 12,247,418	\$ 17,720,266	
Deductions					
Payment of Sales Tax Collections for Other Governments		\$ 5,472,848	\$ 0	\$ 5,472,848	
Payments to State		0	5,635,436	5,635,436	
Payments to Cities		0	118,079	118,079	
Payments to Individuals and Others		0	5,562,077	5,562,077	
Total Deductions		\$ 5,472,848	\$ 11,315,592	\$ 16,788,440	
Change in Net Position		\$ 0	\$ 931,826	\$ 931,826	
Net Position July 1, 2024		0	5,098,906	5,098,906	
Net Position June 30, 2025		\$ 0	\$ 6,030,732	\$ 6,030,732	

CAMPBELL COUNTY SCHOOL DEPARTMENT

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

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

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

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

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

CAMPBELL COUNTY, TENNESSEE**Statement of Activities**

Discretely Presented Campbell County School Department

For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	
Governmental Activities:						
Instruction	\$ 31,765,569	\$ 0	\$ 2,932,908	\$ 0	\$ (28,832,661)	
Support Services	27,493,558	0	2,829,912	6,521,789	(18,141,857)	
Operation of Non-instructional Services	9,397,235	207,735	8,242,960	0	(946,540)	
Total Governmental Activities	<u>\$ 68,656,362</u>	<u>\$ 207,735</u>	<u>\$ 14,005,780</u>	<u>\$ 6,521,789</u>	<u>\$ (47,921,058)</u>	
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 3,572,887	
Local Option Sales Taxes					6,949,310	
Other Local Taxes					61,392	
Grants and Contributions Not Restricted to Specific Programs					42,960,636	
Unrestricted Investment Income					7	
Miscellaneous					86,023	
Total General Revenues					<u>\$ 53,630,255</u>	
Change in Net Position					\$ 5,709,197	
Net Position, July 1, 2024					71,059,821	
Restatement - See Note I.D.10.					<u>(290,354)</u>	
Net Position, June 30, 2025					<u>\$ 76,478,664</u>	

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

Discretely Presented Campbell County School Department

June 30, 2025

	Major Funds				Nonmajor Fund	Total Governmental Funds
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School		
ASSETS						
Cash	\$ 0	\$ 0	\$ 958	\$ 1,259,835	\$ 1,260,793	
Equity in Pooled Cash and Investments	17,905,871	1,759,795	4,286,430	0	23,952,096	
Accounts Receivable	6,913	0	143	0	7,056	
Due from Other Governments	3,331,559	334,341	582,880	0	4,248,780	
Property Taxes Receivable	3,594,331	0	0	0	3,594,331	
Allowance for Uncollectible Property Taxes	(145,548)	0	0	0	(145,548)	
Restricted Assets	888,251	0	0	0	888,251	
Total Assets	\$ 25,581,377	\$ 2,094,136	\$ 4,870,411	\$ 1,259,835	\$ 33,805,759	
LIABILITIES						
Accounts Payable	\$ 179,690	\$ 561	\$ 27,911	\$ 0	\$ 208,162	
Accrued Payroll	230,798	3,573	0	0	234,371	
Payroll Deductions Payable	386,080	42,185	45,914	0	474,179	
Contracts Payable	715,575	0	0	0	715,575	
Retainage Payable	40,168	0	0	0	40,168	
Other Withholding Taxes	9	304	0	0	313	
Due to Primary Government	73,434	0	0	0	73,434	
Total Liabilities	\$ 1,625,754	\$ 46,623	\$ 73,825	\$ 0	\$ 1,746,202	

(Continued)

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

Discretely Presented Campbell County School Department (Cont.)

DEFERRED INFLOWS OF RESOURCES

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

	Major Funds			Nonmajor Fund	Total Governmental Funds
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	
Deferred Current Property Taxes	\$ 3,303,711	0	0	0	3,303,711
Deferred Delinquent Property Taxes	121,915	0	0	0	121,915
Other Deferred/Unavailable Revenue	596,755	0	0	0	596,755
Total Deferred Inflows of Resources	\$ 4,022,381	0	0	0	4,022,381

FUND BALANCES

Restricted:

Restricted for Education
 Restricted for Capital Projects
 Restricted for Hybrid Retirement Stabilization Funds

\$ 23,299	\$ 47,513	\$ 3,836,193	\$ 1,259,835	\$ 5,166,840
2,542,892	0	0	0	2,542,892
888,251	0	0	0	888,251

Committed:

Committed for Education
 Committed for Capital Projects

1,682,434	2,000,000	960,393	0	4,642,827
3,600,322	0	0	0	3,600,322

Assigned:

Assigned for Education

1,746,207	0	0	0	1,746,207
9,449,837	0	0	0	9,449,837

Unassigned

\$ 19,933,242	\$ 2,047,513	\$ 4,796,586	\$ 1,259,835	\$ 28,037,176
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Total Fund Balances

\$ 25,581,377	\$ 2,094,136	\$ 4,870,411	\$ 1,259,835	\$ 33,805,759
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Total Liabilities, Deferred Inflows of Resources, and Fund Balances

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

Discretely Presented Campbell County School Department

June 30, 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)		\$ 28,037,176
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 1,284,425	
Add: construction in progress	2,676,443	
Add: buildings and improvements net of accumulated depreciation	39,838,487	
Add: other capital assets net of accumulated depreciation	<u>1,729,049</u>	45,528,404
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		718,670
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: OPEB liability	\$ (9,684,455)	
Less: termination benefits payable	(440,363)	
Less: compensated absences payable	<u>(324,898)</u>	(10,449,716)
(4) Amounts reflected as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.		
Add: deferred outflows of resources related to pensions	\$ 4,550,226	
Less: deferred inflows of resources related to pensions	(1,999,159)	
Add: deferred outflows of resources related to OPEB	2,983,664	
Less: deferred inflows of resources related to OPEB	<u>(1,489,762)</u>	4,044,969
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - teacher agent plan	\$ 272,635	
Add: net pension asset - teacher retirement plan	309,684	
Add: net pension asset - teacher legacy pension plan	<u>8,016,842</u>	<u>8,599,161</u>
Net position of governmental activities (Exhibit A)		<u>\$ 76,478,664</u>

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

	Major Funds					Nonmajor Fund
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total Governmental Funds	
Revenues						
Local Taxes	\$ 10,582,222	\$ 0	\$ 0	\$ 0	\$ 10,582,222	
Licenses and Permits	1,639	0	0	0	1,639	
Charges for Current Services	4,359	0	203,376	0	207,735	
Other Local Revenues	206,177	0	150	2,121,604	2,327,931	
State of Tennessee	43,996,197	0	33,347	0	44,029,544	
Federal Government	142,858	7,770,665	4,560,469	0	12,473,992	
Other Governments and Citizens Groups	4,104,191	0	0	0	4,104,191	
Total Revenues	\$ 59,037,643	\$ 7,770,665	\$ 4,797,342	\$ 2,121,604	\$ 73,727,254	
Expenditures						
Current:						
Instruction	\$ 26,983,304	\$ 3,607,396	\$ 0	\$ 0	\$ 30,590,700	
Support Services	20,132,252	1,748,347	0	0	21,880,599	
Operation of Non-Instructional Services	1,840,993	550,151	4,710,414	2,081,338	9,182,896	
Capital Outlay	4,317,961	1,865,110	0	0	6,183,071	
Debt Service:						
Other Debt Service	2,101,839	0	0	0	2,101,839	
Total Expenditures	\$ 55,376,349	\$ 7,771,004	\$ 4,710,414	\$ 2,081,338	\$ 69,939,105	
Excess (Deficiency) of Revenues Over Expenditures						
	\$ 3,661,294	\$ (339)	\$ 86,928	\$ 40,266	\$ 3,788,149	
Other Financing Sources (Uses)						
Insurance Recovery	\$ 3,421	\$ 0	\$ 869	\$ 0	\$ 4,290	
Total Other Financing Sources (Uses)	\$ 3,421	\$ 0	\$ 869	\$ 0	\$ 4,290	
Net Change in Fund Balances	\$ 3,664,715	\$ (339)	\$ 87,797	\$ 40,266	\$ 3,792,439	
Fund Balance, July 1, 2024	16,268,527	2,047,852	4,708,789	1,219,569	24,244,737	
Fund Balance, June 30, 2025	\$ 19,933,242	\$ 2,047,513	\$ 4,796,586	\$ 1,259,835	\$ 28,037,176	

CAMPBELL COUNTY, TENNESSEE**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities**Discretely Presented Campbell County School Department
For the Year Ended June 30, 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)		\$ 3,792,439
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 5,673,370	
Less: current-year depreciation expense	<u>(3,086,241)</u>	2,587,129
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.		
Add: assets donated and capitalized	\$ 552,488	
Less: book value of capital assets disposed	<u>(7,612)</u>	544,876
(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	\$ 718,670	
Less: deferred delinquent property taxes and other deferred June 30, 2024	<u>(718,942)</u>	(272)
(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 compensated absences payable	\$ 97,199	
Change in termination benefits payable	(23,588)	
Change in OPEB liability	(390,666)	
Change in net pension asset/liability	2,930,546	
Change in deferred outflows related to pensions	(2,550,037)	
Change in deferred inflows related to pensions	(1,507,100)	
Change in deferred outflows related to OPEB	(200,362)	
Change in deferred inflows related to OPEB	<u>429,033</u>	<u>(1,214,975)</u>
Change in net position of governmental activities (Exhibit B)		\$ 5,709,197

CAMPBELL COUNTY, TENNESSEE

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

	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	
Revenues							
Local Taxes	\$ 10,582,222	\$ 0	\$ 0	\$ 10,582,222	\$ 10,565,538	\$ 10,565,538	\$ 16,684
Licenses and Permits	1,639	0	0	1,639	1,850	1,850	(211)
Charges for Current Services	4,359	0	0	4,359	6,306	6,306	(1,947)
Other Local Revenues	206,177	0	0	206,177	123,073	123,261	82,916
State of Tennessee	43,996,197	0	0	43,996,197	41,817,900	44,398,613	(402,416)
Federal Government	142,858	0	0	142,858	87,656	193,203	(50,345)
Other Governments and Citizens Groups	4,104,191	0	0	4,104,191	0	4,104,191	0
Total Revenues	\$ 59,037,643	\$ 0	\$ 0	\$ 59,037,643	\$ 52,602,323	\$ 59,392,962	\$ (355,319)
Expenditures							
Instruction							
Regular Instruction Program	\$ 21,224,791	\$ (7,916)	\$ 571,917	\$ 21,788,792	\$ 21,963,142	\$ 22,380,469	\$ 591,677
Alternative Instruction Program	245,794	0	0	245,794	270,524	272,832	27,038
Special Education Program	2,734,812	0	4,745	2,739,557	2,769,130	3,024,541	284,984
Career and Technical Education Program	2,571,399	(3,284)	352	2,568,467	1,958,596	2,679,764	111,297
Student Body Education Program	206,508	0	0	206,508	461,714	466,749	260,241
Support Services							
Attendance	157,549	0	0	157,549	179,642	183,172	25,623
Health Services	781,134	(4,032)	0	777,102	806,205	806,489	29,387

(Continued)

CAMPBELL COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Expenditures (Cont.)							
Support Services (Cont.)							
Other Student Support	\$ 2,203,491	\$ (6,108)	\$ 0	\$ 2,197,383	\$ 2,484,542	\$ 2,439,549	\$ 242,166
Regular Instruction Program	1,910,097	(3,626)	3,182	1,909,653	1,925,169	1,977,171	67,518
Alternative Instruction Program	20,707	0	0	20,707	94,807	91,606	70,899
Special Education Program	851,895	(31,978)	4,258	824,175	879,072	853,060	28,885
Career and Technical Education Program	101,159	(388)	70	100,841	102,241	102,804	1,963
Technology	656,881	(12,060)	19,647	664,468	719,388	699,656	35,188
Other Programs	864,266	0	0	864,266	0	864,266	0
Board of Education	1,382,528	(68,668)	52,900	1,366,760	1,444,985	1,428,065	61,305
Director of Schools	261,887	(579)	155	261,463	300,230	303,680	42,217
Office of the Principal	3,754,253	0	0	3,754,253	3,801,043	3,837,911	83,658
Fiscal Services	120,067	0	0	120,067	120,067	120,067	0
Operation of Plant	3,994,086	(3,263)	13,870	4,004,693	4,108,850	4,095,203	90,510
Maintenance of Plant	893,575	(52,635)	53,967	894,907	996,001	947,081	52,174
Transportation	2,063,055	(56,600)	685	2,007,140	1,998,268	2,166,886	159,746
Central and Other	115,622	0	0	115,622	235,641	221,699	106,077
Operation of Non-Instructional Services							
Community Services	246,632	0	0	246,632	259,452	259,452	12,820
Early Childhood Education	1,594,361	0	0	1,594,361	1,588,897	1,629,217	34,856

(Continued)

CAMPBELL COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Expenditures (Cont.)							
Capital Outlay							
Regular Capital Outlay	\$ 4,317,961	\$ (3,289,917)	\$ 4,793,291	\$ 5,821,335	\$ 2,984,313	\$ 8,130,792	\$ 2,309,457
Principal on Debt							
Education	0	0	0	0	116,736	0	0
Interest on Debt							
Education	0	0	0	0	7,884	0	0
Other Debt Service							
Education	2,101,839	0	0	2,101,839	1,977,219	2,101,839	0
Total Expenditures	\$ 55,376,349	\$ (3,541,054)	\$ 5,519,039	\$ 57,354,334	\$ 54,553,758	\$ 62,084,020	\$ 4,729,686
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 3,661,294	\$ 3,541,054	\$ (5,519,039)	\$ 1,683,309	\$ (1,951,435)	\$ (2,691,058)	\$ 4,374,367
Other Financing Sources (Uses)							
Insurance Recovery	\$ 3,421	\$ 0	\$ 0	\$ 3,421	\$ 136,436	\$ 139,857	\$ (136,436)
Total Other Financing Sources	\$ 3,421	\$ 0	\$ 0	\$ 3,421	\$ 136,436	\$ 139,857	\$ (136,436)
Net Change in Fund Balance	\$ 3,664,715	\$ 3,541,054	\$ (5,519,039)	\$ 1,686,730	\$ (1,814,999)	\$ (2,551,201)	\$ 4,237,931
Fund Balance, July 1, 2024	16,268,527	(3,541,054)	0	12,727,473	11,045,763	11,045,763	1,681,710
Fund Balance, June 30, 2025	\$ 19,933,242	\$ 0	\$ (5,519,039)	\$ 14,414,203	\$ 9,230,764	\$ 8,494,562	\$ 5,919,641

CAMPBELL COUNTY, TENNESSEE**Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget**Discretely Presented Campbell County School Department
School Federal Projects Fund**For the Year Ended June 30, 2025**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Actual	Original	Final	
Revenues				
Federal Government	\$ 7,770,665	\$ 9,956,235	\$ 8,735,595	\$ (964,930)
Total Revenues	\$ 7,770,665	\$ 9,956,235	\$ 8,735,595	\$ (964,930)
Expenditures				
Instruction				
Regular Instruction Program	\$ 2,161,620	\$ 2,205,848	\$ 2,420,337	\$ 258,717
Special Education Program	1,353,966	1,390,785	1,505,680	151,714
Career and Technical Education Program	91,810	548,083	92,858	1,048
Support Services				
Health Services	17,653	3,175	17,653	0
Other Student Support	319,335	288,625	323,599	4,264
Regular Instruction Program	836,193	1,027,996	994,679	158,486
Special Education Program	260,861	361,275	452,609	191,748
Career and Technical Education Program	3,038	96,600	3,068	30
Technology	98,903	292,715	99,289	386
Operation of Plant	61,721	31,000	61,721	0
Transportation	150,643	219,823	195,914	45,271
Operation of Non-Instructional Services				
Community Services	550,151	667,580	703,078	152,927
Capital Outlay				
Regular Capital Outlay	1,865,110	2,822,730	1,865,110	0
Total Expenditures	\$ 7,771,004	\$ 9,956,235	\$ 8,735,595	\$ 964,591
Excess (Deficiency) of Revenues Over Expenditures	\$ (339)	\$ 0	\$ 0	\$ (339)
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ (339)	\$ 0	\$ 0	\$ (339)
Fund Balance, June 30, 2025	\$ 2,047,852	\$ 2,046,094	\$ 2,046,094	\$ 1,758
	\$ 2,047,513	\$ 2,046,094	\$ 2,046,094	\$ 1,419

CAMPBELL COUNTY, TENNESSEE

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

	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	
Revenues							
Charges for Current Services	\$ 203,376	\$ 0	\$ 0	\$ 203,376	\$ 196,025	\$ 196,025	\$ 7,351
Other Local Revenues	150	0	0	150	25	25	125
State of Tennessee	33,347	0	0	33,347	34,337	33,347	0
Federal Government	4,560,469	0	0	4,560,469	4,745,286	4,783,276	(222,807)
Total Revenues	\$ 4,797,342	\$ 0	\$ 0	\$ 4,797,342	\$ 4,975,673	\$ 5,012,673	\$ (215,331)
Expenditures							
Operation of Non-Instructional Services							
Food Service	\$ 4,710,414	\$ (367,100)	\$ 43,394	\$ 4,386,708	\$ 5,238,006	\$ 5,275,875	\$ 889,167
Total Expenditures	\$ 4,710,414	\$ (367,100)	\$ 43,394	\$ 4,386,708	\$ 5,238,006	\$ 5,275,875	\$ 889,167
Excess (Deficiency) of Revenues Over Expenditures	\$ 86,928	\$ 367,100	\$ (43,394)	\$ 410,634	\$ (262,333)	\$ (263,202)	\$ 673,836
Other Financing Sources (Uses)							
Insurance Recovery	\$ 869	\$ 0	\$ 0	\$ 869	\$ 0	\$ 869	\$ 0
Total Other Financing Sources	\$ 869	\$ 0	\$ 0	\$ 869	\$ 0	\$ 869	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ 87,797	\$ 367,100	\$ (43,394)	\$ 411,503	\$ (262,333)	\$ (262,333)	\$ 673,836
Fund Balance, June 30, 2025	\$ 4,708,789	\$ (367,100)	\$ 0	\$ 4,341,689	\$ 4,117,330	\$ 4,117,330	\$ 224,359
	\$ 4,796,586	\$ 0	\$ (43,394)	\$ 4,753,192	\$ 3,854,997	\$ 3,854,997	\$ 898,195

MISCELLANEOUS SCHEDULES

CAMPBELL COUNTY, TENNESSEE**Schedule of Changes in Long-term Bonds, Notes, and Other Loans
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	Issued During Period	Matured During Period	Outstanding 6-30-25
BONDS PAYABLE								
Payable through General Debt Service Fund								
General Obligation Bonds, Refunding Series 2017	\$ 9,055,000	2.125 to 3 %	5-19-17	6-1-26	\$ 1,650,000	\$ 0	\$ 225,000	\$ 1,425,000
General Obligation Bonds, Refunding Series 2018	7,925,000	3	5-24-18	6-1-25	2,425,000	0	2,425,000	0
General Obligation Bonds, Refunding Series 2020	18,260,000	2 to 5	6-5-20	6-1-31	16,685,000	0	455,000	16,230,000
General Obligation Bonds, Series 2020	3,515,000	3 to 5	6-5-20	6-1-30	2,190,000	0	340,000	1,850,000
Total Bonds Payable					\$ 22,950,000	\$ 0	\$ 3,445,000	\$ 19,505,000
NOTES PAYABLE								
Payable through General Debt Service Fund								
Records Storage Building, Road Improvements, & Other Capital Projects	775,000	5.50	10-15-24	10-15-25	\$ 0	\$ 775,000	\$ 775,000	\$ 0
General Obligation Capital Outlay Note, Series 2025	3,500,000	4.13	6-6-25	4-15-35	0	3,500,000	0	3,500,000
Total Notes Payable					\$ 0	\$ 4,275,000	\$ 775,000	\$ 3,500,000
OTHER LOANS PAYABLE								
Payable through General Debt Service Fund								
Energy Efficient Incentive School Loan	1,408,708	1	8-20-18	6-1-31	\$ 842,248	\$ 0	\$ 116,736	\$ 725,512
Total Other Loans Payable					\$ 842,248	\$ 0	\$ 116,736	\$ 725,512

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	\$ 3,460,000	\$ 716,631	\$ 4,176,631
2027	3,470,000	584,600	4,054,600
2028	3,185,000	411,100	3,596,100
2029	3,180,000	251,850	3,431,850
2030	3,225,000	156,450	3,381,450
2031	2,985,000	59,700	3,044,700
Total	\$ 19,505,000	\$ 2,180,331	\$ 21,685,331

Year Ending June 30	Notes		
	Principal	Interest	Total
2026	\$ 350,000	\$ 120,458	\$ 470,458
2027	350,000	126,481	476,481
2028	350,000	112,026	462,026
2029	350,000	97,571	447,571
2030	350,000	83,116	433,116
2031	350,000	68,661	418,661
2032	350,000	54,206	404,206
2033	350,000	39,751	389,751
2034	350,000	25,296	375,296
2035	350,000	10,842	360,842
Total	\$ 3,500,000	\$ 738,408	\$ 4,238,408

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2026	\$ 117,900	\$ 6,720	\$ 124,620
2027	119,088	5,532	124,620
2028	120,288	4,332	124,620
2029	121,500	3,120	124,620
2030	122,712	1,908	124,620
2031	124,024	663	124,687
Total	\$ 725,512	\$ 22,275	\$ 747,787

CAMPBELL COUNTY, TENNESSEE**Schedule of Leases Receivable**

Primary Government

For the Year Ended 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
General Debt Service Fund District Attorney Office Space	State of Tennessee	\$ 445,557	9-1-22	8-31-30	3.5 %	\$ 353,134	\$ 52,223	\$ 300,911
Total Leases Receivable						\$ 353,134	\$ 52,223	\$ 300,911

CAMPBELL COUNTY, TENNESSEE**Schedule of Transfers**

Primary Government

For the Year Ended June 30, 2025

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
Industrial/Economic Development Fund	Solid Waste/Sanitation Fund	Operational costs	\$ 22,500
Total Transfers Primary Government			<u>\$ 22,500</u>

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

Primary Government and Discretely Presented Campbell County School Department

For the Year Ended June 30, 2025

Official	Salary	Authorization	Bond	Surety
County Mayor		Section 8-24-102, <i>TCA</i>	\$ 100,000	Western Surety Company
Base salary/Total compensation:	<u><u>\$ 119,350</u></u>			
Road Superintendent		Section 8-24-102, <i>TCA</i>	100,000	Western Surety Company
Base salary/Total compensation:	<u><u>\$ 113,663</u></u>			
Director of Schools		State Board of Education and County Board of Education	100,000	Western Surety Company
Base salary	\$ 128,099			
Chief executive officer training supplement	1,000			
Total compensation	<u><u>\$ 129,099</u></u>			
Trustee		Section 8-24-102, <i>TCA</i>	2,064,912	RLI Insurance Company
Base salary/Total compensation:	<u><u>\$ 103,330</u></u>			
Assessor of Property		Section 8-24-102, <i>TCA</i>	50,000	Western Surety Company
Base salary/Total compensation	<u><u>\$ 104,891</u></u>			
County Clerk		Section 8-24-102, <i>TCA</i>	100,000	Western Surety Company
Base salary/Total compensation	<u><u>\$ 103,330</u></u>			
Circuit and General Sessions Courts Clerk		Section 8-24-102, <i>TCA</i>	100,000	Western Surety Company
Base salary/Total compensation	<u><u>\$ 103,330</u></u>			
Clerk and Master		Section 8-24-102, <i>TCA</i>	100,000	Western Surety Company
Base salary	\$ 103,330			
Special commissioner fees	56,219			
Total compensation	<u><u>\$ 159,549</u></u>			
Register of Deeds		Section 8-24-102, <i>TCA</i>	100,000	Western Surety Company
Base salary/Total compensation	<u><u>\$ 103,330</u></u>			
Sheriff		Section 8-24-102, <i>TCA</i>	100,000	Western Surety Company
Base salary	\$ 113,663			
Law enforcement retention bonus	800			
Law enforcement training supplement	800			
Total compensation	<u><u>\$ 115,263</u></u>			
Administrator of Elections		Section 2-12-208, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	<u><u>\$ 94,401</u></u>			
Director of Finance		County Commission	100,000	Western Surety Company
Base salary/Total compensation	<u><u>\$ 118,024</u></u>			
Employee Blanket Bonds:				
Employee Fidelity - County Departments			\$ 400,000	Local Government Property and Casualty Fund
Employee Fidelity - School Department			500,000	Tennessee Risk Management Trust

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

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Local Taxes						
County Property Taxes						
Current Property Tax	\$ 9,161,702	\$ 1,656,856	\$ 1,259,087	\$ 220,815	0	\$ 0
Discount on Property Taxes	(104,976)	(18,984)	(14,426)	(2,530)	0	0
Trustee's Collections - Prior Year	327,640	64,284	48,288	8,470	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	151,993	28,712	22,395	3,917	0	0
Interest and Penalty	115,109	21,798	16,820	2,945	0	0
Payments in-Lieu-of Taxes - T.V.A.	7,388	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	320,666	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	131,954	0	0	10,715	0	0
County Local Option Taxes						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	883,270	0	0	78,000	0	0
Wheel Tax	457,783	600,000	0	0	0	0
Litigation Tax - General	225,563	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	516,566	0	0	0	0	0
Mixed Drink Tax	56,822	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	3,890	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Local Taxes (Cont.)						
Statutory Local Taxes						
Bank Excise Tax	\$ 383,360	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Wholesale Beer Tax	146,665	0	0	0	0	0
Beer Privilege Tax	1,710	0	0	0	0	0
Other Statutory Local Taxes	0	0	0	0	0	0
Total Local Taxes	\$ 12,787,105	\$ 2,352,666	\$ 1,332,164	\$ 322,332	\$ 0	\$ 0
Licenses and Permits						
Licenses						
Marriage Licenses	\$ 1,639	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cable TV Franchise	97,822	0	0	0	0	0
Permits						
Beer Permits	593	0	0	0	0	0
Building Permits	3,848	0	0	0	0	0
Total Licenses and Permits	\$ 103,902	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	\$ 2,120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Fines, Forfeitures, and Penalties (Cont.)						
Circuit Court (Cont.)						
Officers Costs	\$ 3,989	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Drug Control Fines	0	0	0	0	19,000	0
Drug Court Fees	133	0	0	0	0	0
Jail Fees	29,988	0	0	0	0	0
Data Entry Fee - Circuit Court	1,014	0	0	0	0	0
Criminal Court						
Fines	25	0	0	0	0	0
DUI Treatment Fines	570	0	0	0	0	0
General Sessions Court						
Fines	8,687	0	0	0	0	0
Fines for Littering	48	0	0	0	0	0
Officers Costs	29,678	0	0	0	0	0
Game and Fish Fines	218	0	0	0	0	0
Drug Control Fines	0	0	0	0	7,928	0
Drug Court Fees	3,762	0	0	0	0	0
Jail Fees	19,290	0	0	0	0	0
DUI Treatment Fines	4,261	0	0	0	0	0
Data Entry Fee - General Sessions Court	14,930	0	0	0	0	0
Courtroom Security Fee	2	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Fines, Forfeitures, and Penalties (Cont.)						
Juvenile Court						
Fines	\$ 318	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	220	0	0	0	0	0
Chancery Court						
Officers Costs	19,859	0	0	0	0	0
Data Entry Fee - Chancery Court	9,368	0	0	0	0	0
Judicial District Drug Program						
Courtroom Security Fee	4	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Other Fines, Forfeitures, and Penalties	64,411	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 212,895	\$ 0	\$ 0	\$ 0	\$ 26,928	\$ 0

Charges for Current Services

General Service Charges						
Other Employee Benefit Charges/Contributions	\$ 76,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commercial and Industrial Waste Collection Charge	0	203,187	0	0	0	0
Tipping Fees	0	3,150	0	0	0	0
Surcharge - General	0	3,830	0	0	0	0
Solid Waste Disposal Fee	0	295,562	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Charges for Current Services (Cont.)						
General Service Charges (Cont.)						
Surcharge - Waste Tire Disposal	\$ 0	\$ 9,218	\$ 0	\$ 0	\$ 0	\$ 0
Patient Charges	0	0	2,836,054	0	0	0
Past Due Collections - Ambulance	0	0	21,647	0	0	0
Other General Service Charges	825	0	0	2,020	0	0
Fees						
Recreation Fees	30,749	0	0	0	0	0
Copy Fees	3,495	0	0	0	0	0
Greenbelt Late Application Fee	250	0	0	0	0	0
Telephone Commissions	32,236	0	0	0	0	0
Vending Machine Collections	2,479	0	0	0	0	0
Additional Fees - Titling and Registration	35,238	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0
Data Processing Fee - Register	12,818	0	0	0	0	0
Data Processing Fee - Sheriff	2,339	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	4,500	0	0	0	0	0
Total Charges for Current Services	\$ 200,929	\$ 514,947	\$ 2,857,701	\$ 2,020	\$ 0	\$ 0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Other Local Revenues						
Recurring Items						
Investment Income	\$ 1,330,128	\$ 0	\$ 0	\$ 0	\$ 0	\$ 238,082
Lease/Rentals/PPP	68,095	0	0	34,200	0	0
Lease/PPP Interest	0	0	0	0	0	0
Sale of Materials and Supplies	50	0	0	0	0	0
Commissary Sales	80,644	0	0	0	0	0
Sale of Diesel	0	0	0	0	0	0
Sale of Gasoline	0	0	0	0	0	0
Sale of Recycled Materials	0	84,951	0	0	0	0
Miscellaneous Refunds	8,671	6,770	21,118	0	10,034	0
Nonrecurring Items						
Sale of Equipment	50,600	67,600	0	0	2,200	0
Sale of Property	1,150	0	0	53,708	0	0
Damages Recovered from Individuals	0	1,000	0	0	0	0
Contributions and Gifts	12,567	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	25,712	0	0	0	0	0
Total Other Local Revenues	\$ 1,577,617	\$ 160,321	\$ 21,118	\$ 87,908	\$ 12,234	\$ 238,082

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	\$ 557,297	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	313,638	0	0	0	0	0
Clerk and Master	231,571	0	0	0	0	0
Register	206,861	0	0	0	0	0
Sheriff	16,784	0	0	0	0	0
Trustee	739,022	0	0	0	0	0
Total Fees Received From County Officials	\$ 2,065,173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Airport Maintenance Program	12,112	0	0	0	0	0
Aging Programs	8,982	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	149,400	0	0	0	0	0
School Resource Officer Grants	965,850	0	0	0	0	0
Other Public Safety Grants	328,173	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
State of Tennessee (Cont.)						
Health and Welfare Grants						
Health Department Programs	\$ 511,624	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Emergency Medical Services Training Programs	0	0	4,800	0	0	0
Public Works Grants						
Bridge Program	0	0	0	0	0	0
State Aid Program	0	0	0	0	0	0
Litter Program	64,255	0	0	0	0	0
Other State Revenues						
Beer Tax	17,752	0	0	0	0	0
Vehicle Certificate of Title Fees	8,791	0	0	0	0	0
Alcoholic Beverage Tax	103,330	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	185,316	0	0	0	0	0
State Revenue Sharing - T.V.A.	1,482,225	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	54,884	0	0	0	0	0
Contracted Prisoner Boarding	1,464,151	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
State of Tennessee (Cont.)						
Other State Revenues (Cont.)						
Registrar's Salary Supplement	\$ 15,164	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other State Grants	8,565	0	0	0	0	0
Other State Revenues	12,636	22,694	0	0	0	0
Total State of Tennessee	\$ 5,397,710	\$ 22,694	\$ 4,800	\$ 0	\$ 0	\$ 0
Federal Government						
Federal Through State						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disaster Relief	25,156	0	0	0	0	0
Homeland Security Grants	14,500	0	0	0	0	0
Medicaid	0	0	195,356	0	0	0
Law Enforcement Grants	4,910	0	0	0	0	0
COVID-19 Grant E	4,749	0	0	0	0	0
American Rescue Plan Act Grant #4	0	0	0	0	0	0
Other Federal through State	375,440	0	0	0	0	0
Direct Federal Revenue						
Other Direct Federal Revenue	0	0	0	0	0	0
Total Federal Government	\$ 424,755	\$ 0	\$ 195,356	\$ 0	\$ 0	\$ 0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	Other Special Revenue
Other Governments and Citizens Groups						
Other Governments						
Prisoner Board	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	120,067	0	0	0	0	0
Contracted Services	626,457	0	0	0	0	0
Other						
Opioid Settlement Funds - Past Remediation	238,924	0	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 995,448</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	<u>\$ 23,765,534</u>	<u>\$ 3,050,628</u>	<u>\$ 4,411,139</u>	<u>\$ 412,260</u>	<u>\$ 39,162</u>	<u>\$ 238,082</u>

(Continued)

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds			Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
Local Taxes							
County Property Taxes							
Current Property Tax	\$ 0	\$ 680,004	\$ 658,070	\$ 766,272	\$ 0	\$ 14,402,806	
Discount on Property Taxes	0	(7,791)	(7,540)	(8,780)	0	(165,027)	
Trustee's Collections - Prior Year	0	24,457	38,498	29,402	0	541,039	
Circuit Clerk/Clerk and Master Collections - Prior Years	0	11,339	17,846	13,645	0	249,847	
Interest and Penalty	0	8,584	12,863	10,246	0	188,365	
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	7,388	
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	320,666	
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	142,669	
County Local Option Taxes							
Local Option Sales Tax	0	0	1,811,349	0	0	1,811,349	
Hotel/Motel Tax	0	0	75,000	50,000	0	1,086,270	
Wheel Tax	0	400,000	0	150,000	0	1,607,783	
Litigation Tax - General	0	0	0	0	0	225,563	
Litigation Tax - Special Purpose	0	0	3,329	21,919	0	25,248	
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	199,727	0	0	199,727	
Business Tax	0	0	0	0	0	516,566	
Mixed Drink Tax	0	0	0	0	0	56,822	
Mineral Severance Tax	0	130,038	0	0	0	130,038	
Other County Local Option Taxes	0	0	0	0	0	3,890	

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
Local Taxes (Cont.)							
Statutory Local Taxes							
Bank Excise Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	383,360
Wholesale Beer Tax	0	0	0	0	0	0	146,665
Beer Privilege Tax	0	0	0	0	0	0	1,710
Other Statutory Local Taxes	0	6,092	0	0	0	0	6,092
Total Local Taxes	\$ 0	\$ 1,252,723	\$ 2,809,142	\$ 1,032,704	\$ 0	\$ 0	21,888,836
Licenses and Permits							
Licenses							
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,639
Cable TV Franchise	0	0	0	0	0	0	97,822
Permits							
Beer Permits	0	0	0	0	0	0	593
Building Permits	0	0	0	0	0	0	3,848
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	103,902
Fines, Forfeitures, and Penalties							
Circuit Court							
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,120

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
Fines, Forfeitures, and Penalties (Cont.)							
Circuit Court (Cont.)							
Officers Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,989
Drug Control Fines	0	0	0	0	0	0	19,000
Drug Court Fees	0	0	0	0	0	0	133
Jail Fees	0	0	0	0	0	0	29,988
Data Entry Fee - Circuit Court	0	0	0	0	0	0	1,014
Criminal Court							
Fines	0	0	0	0	0	0	25
DUI Treatment Fines	0	0	0	0	0	0	570
General Sessions Court							
Fines	0	0	0	0	0	0	8,687
Fines for Littering	0	0	0	0	0	0	48
Officers Costs	0	0	0	0	0	0	29,678
Game and Fish Fines	0	0	0	0	0	0	218
Drug Control Fines	0	0	0	0	0	0	7,928
Drug Court Fees	0	0	0	0	0	0	3,762
Jail Fees	0	0	0	0	0	0	19,290
DUI Treatment Fines	0	0	0	0	0	0	4,261
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	14,930
Courtroom Security Fee	0	0	0	0	0	0	2

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
Fines, Forfeitures, and Penalties (Cont.)							
Juvenile Court							
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	318
Officers Costs	0	0	0	0	0	0	220
Chancery Court							
Officers Costs	0	0	0	0	0	0	19,859
Data Entry Fee - Chancery Court	0	0	0	0	0	0	9,368
Judicial District Drug Program							
Courtroom Security Fee	0	0	0	0	0	0	4
Other Fines, Forfeitures, and Penalties							
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0	64,411
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	239,823

Charges for Current Services

General Service Charges							
Other Employee Benefit Charges/Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	76,000
Commercial and Industrial Waste Collection Charge	0	0	0	0	0	0	203,187
Tipping Fees	0	0	0	0	0	0	3,150
Surcharge - General	0	0	0	0	0	0	3,830
Solid Waste Disposal Fee	0	0	0	0	0	0	295,562

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
Charges for Current Services (Cont.)							
General Service Charges (Cont.)							
Surcharge - Waste Tire Disposal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9,218
Patient Charges	0	0	0	0	0	0	2,836,054
Past Due Collections - Ambulance	0	0	0	0	0	0	21,647
Other General Service Charges	0	150	0	0	0	0	2,995
Fees							
Recreation Fees	0	0	0	0	0	0	30,749
Copy Fees	0	0	0	0	0	0	3,495
Greenbelt Late Application Fee	0	0	0	0	0	0	250
Telephone Commissions	0	0	0	0	0	0	32,236
Vending Machine Collections	0	0	0	0	0	0	2,479
Additional Fees - Titling and Registration	0	0	0	0	0	0	35,238
Special Commissioner Fees/Special Master Fees	56,219	0	0	0	0	0	56,219
Data Processing Fee - Register	0	0	0	0	0	0	12,818
Data Processing Fee - Sheriff	0	0	0	0	0	0	2,339
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	0	4,500
Total Charges for Current Services	\$ 56,219	\$ 150	\$ 0	\$ 0	\$ 0	\$ 0	3,631,966

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total	
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects			
Other Local Revenues								
Recurring Items								
Investment Income	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 0	\$ 0	1,718,210	
Lease/Rentals/PPP	0	0	52,223	0	40,675	0	195,193	
Lease/PPP Interest	0	0	11,527	0	0	0	11,527	
Sale of Materials and Supplies	0	20,153	0	0	0	0	20,203	
Commissary Sales	0	0	0	0	0	0	80,644	
Sale of Diesel	0	176,409	0	0	0	0	176,409	
Sale of Gasoline	0	202,677	0	0	0	0	202,677	
Sale of Recycled Materials	0	0	0	0	0	0	84,951	
Miscellaneous Refunds	0	5,113	0	0	0	0	51,706	
Nonrecurring Items								
Sale of Equipment	0	15,500	0	0	0	0	135,900	
Sale of Property	0	0	0	0	0	0	54,858	
Damages Recovered from Individuals	0	0	0	0	0	0	1,000	
Contributions and Gifts	0	0	0	0	0	0	12,567	
Other Local Revenues								
Other Local Revenues	0	0	0	0	0	0	25,712	
Total Other Local Revenues	\$ 0	\$ 419,852	\$ 213,750	\$ 0	\$ 40,675	\$ 0	2,771,557	

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
Fees Received From County Officials							
Fees In-Lieu-of Salary							
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	557,297
Circuit Court Clerk	0	0	0	0	0	0	313,638
Clerk and Master	0	0	0	0	0	0	231,571
Register	0	0	0	0	0	0	206,861
Sheriff	0	0	0	0	0	0	16,784
Trustee	0	0	0	0	0	0	739,022
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,065,173
State of Tennessee							
General Government Grants							
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,500
Airport Maintenance Program	0	0	0	0	0	0	12,112
Aging Programs	0	0	0	0	0	0	8,982
Public Safety Grants							
Law Enforcement Training Programs	0	0	0	0	0	0	149,400
School Resource Officer Grants	0	0	0	0	0	0	965,850
Other Public Safety Grants	0	0	0	0	0	0	328,173

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
State of Tennessee (Cont.)							
Health and Welfare Grants							
Health Department Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	511,624
Emergency Medical Services Training Programs	0	0	0	0	0	0	4,800
Public Works Grants							
Bridge Program	0	14,151	0	0	0	0	14,151
State Aid Program	0	283,857	0	0	0	0	283,857
Litter Program	0	0	0	0	0	0	64,255
Other State Revenues							
Beer Tax	0	0	0	0	0	0	17,752
Vehicle Certificate of Title Fees	0	0	0	0	0	0	8,791
Alcoholic Beverage Tax	0	0	0	0	0	0	103,330
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0	0	185,316
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	1,482,225
State Revenue Sharing - Telecommunications	0	0	56,285	0	0	0	56,285
State Shared Sports Gaming Privilege Tax	0	0	0	0	0	0	54,884
Contracted Prisoner Boarding	0	0	0	0	0	0	1,464,151
Gasoline and Motor Fuel Tax	0	2,699,891	0	0	0	0	2,699,891
Hybrid/Electric Vehicle Registration Fee	0	32,543	0	0	0	0	32,543
Petroleum Special Tax	0	26,021	0	0	0	0	26,021

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
State of Tennessee (Cont.)							
Other State Revenues (Cont.)							
Registrar's Salary Supplement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,164	
Other State Grants	0	0	0	0	2,457,202	2,465,767	
Other State Revenues	0	0	0	10,000	0	45,330	
Total State of Tennessee	\$ 0	\$ 3,056,463	\$ 56,285	\$ 10,000	\$ 2,457,202	\$ 11,005,154	
Federal Government							
Federal Through State							
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 406,758	\$ 406,758	
Disaster Relief	0	0	0	0	0	25,156	
Homeland Security Grants	0	0	0	0	0	14,500	
Medicaid	0	0	0	0	0	195,356	
Law Enforcement Grants	0	0	0	0	0	4,910	
COVID-19 Grant E	0	0	0	0	0	4,749	
American Rescue Plan Act Grant #4	0	0	0	0	300	300	
Other Federal through State	0	169,615	0	0	1,001,700	1,546,755	
Direct Federal Revenue							
Other Direct Federal Revenue	0	0	0	0	36,804	36,804	
Total Federal Government	\$ 0	\$ 169,615	\$ 0	\$ 0	\$ 1,445,562	\$ 2,235,288	

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds		Total
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects		
Other Governments and Citizens Groups							
Other Governments							
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000	
Contributions	0	0	2,101,839	0	0	0	2,221,906
Contracted Services	0	5,000	0	0	0	0	631,457
Other							
Opioid Settlement Funds - Past Remediation	0	0	0	0	0	0	238,924
Total Other Governments and Citizens Groups	\$ 0	\$ 5,000	\$ 2,101,839	\$ 0	\$ 0	\$ 0	3,102,287
Total	\$ 56,219	\$ 4,903,803	\$ 5,181,016	\$ 1,042,704	\$ 3,943,439	\$ 47,043,986	

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Campbell County School Department

For the Year Ended June 30, 2025

Special Revenue Funds						
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School		Total
Local Taxes						
County Property Taxes						
Current Property Tax	\$ 3,373,675	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,373,675
Discount on Property Taxes	(38,656)	0	0	0	0	(38,656)
Trustee's Collections - Prior Year	142,329	0	0	0	0	142,329
Circuit Clerk/Clerk and Master Collections - Prior Years	66,015	0	0	0	0	66,015
Interest and Penalty	49,046	0	0	0	0	49,046
County Local Option Taxes						
Local Option Sales Tax	6,930,060	0	0	0	0	6,930,060
Mixed Drink Tax	59,753	0	0	0	0	59,753
Total Local Taxes	\$ 10,582,222	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,582,222
Licenses and Permits						
Licenses						
Marriage Licenses	\$ 1,639	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,639
Total Licenses and Permits	\$ 1,639	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,639

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

Special Revenue Funds					
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total
Charges for Current Services					
Education Charges					
Lunch Payments - Adults	\$ 0	\$ 0	\$ 51,762	\$ 0	\$ 51,762
A la Carte Sales	0	0	151,614	0	151,614
Other Charges for Services	4,359	0	0	0	4,359
Total Charges for Current Services	<u>\$ 4,359</u>	<u>\$ 0</u>	<u>\$ 203,376</u>	<u>\$ 0</u>	<u>\$ 207,735</u>
Other Local Revenues					
Recurring Items					
Investment Income	\$ 76,759	\$ 0	\$ 7	\$ 0	\$ 76,766
Sale of Materials and Supplies	1,886	0	0	0	1,886
Miscellaneous Refunds	85,880	0	143	0	86,023
Nonrecurring Items					
Sale of Equipment	5,025	0	0	0	5,025
Contributions and Gifts	32,627	0	0	0	32,627
Other Local Revenues					
Other Local Revenues	4,000	0	0	2,121,604	2,125,604
Total Other Local Revenues	<u>\$ 206,177</u>	<u>\$ 0</u>	<u>\$ 150</u>	<u>\$ 2,121,604</u>	<u>\$ 2,327,931</u>

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

Special Revenue Funds						
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School		Total
State of Tennessee						
General Government Grants						
On-behalf Contributions for OPEB	\$ 241,575	\$ 0	\$ 0	\$ 0	\$ 0	\$ 241,575
State Education Funds						
Tennessee Investment in Student Achievement	40,367,875	0	0	0	0	40,367,875
TISA - On-behalf Payments	68,685	0	0	0	0	68,685
Early Childhood Education	94,119	0	0	0	0	94,119
School Food Service	0	0	33,347	0	0	33,347
Other State Education Funds	1,434,727	0	0	0	0	1,434,727
Paid Parental Leave	43,587	0	0	0	0	43,587
Career Ladder Program	33,329	0	0	0	0	33,329
Other Vocational	1,122,150	0	0	0	0	1,122,150
Other State Revenues						
Other State Grants	123,737	0	0	0	0	123,737
Other State Revenues	466,413	0	0	0	0	466,413
Total State of Tennessee	\$ 43,996,197	\$ 0	\$ 33,347	\$ 0	\$ 0	\$ 44,029,544

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Revenues -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

Special Revenue Funds						
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total	
Federal Government						
Federal Through State						
USDA School Lunch Program	\$ 0	\$ 0	\$ 2,976,978	\$ 0	\$ 2,976,978	
USDA - Commodities	0	0	367,013	0	367,013	
Breakfast	0	0	1,048,468	0	1,048,468	
USDA - Other	0	0	168,010	0	168,010	
Vocational Education - Basic Grants to States	0	133,579	0	0	133,579	
Title I Grants to Local Education Agencies	0	2,025,804	0	0	2,025,804	
Special Education - Grants to States	0	1,639,052	0	0	1,639,052	
Special Education Preschool Grants	0	57,589	0	0	57,589	
Rural Education	0	151,261	0	0	151,261	
21st Century Community Learning Centers	0	550,150	0	0	550,150	
Eisenhower Professional Development State Grants	0	531,766	0	0	531,766	
American Rescue Plan Act Grant #1	0	2,626,082	0	0	2,626,082	
American Rescue Plan Act Grant #4	0	55,382	0	0	55,382	
Other Federal through State	100,003	0	0	0	100,003	
Direct Federal Revenue						
ROTC Reimbursement	42,855	0	0	0	42,855	
Total Federal Government	<u>\$ 142,858</u>	<u>\$ 7,770,665</u>	<u>\$ 4,560,469</u>	<u>\$ 0</u>	<u>\$ 12,473,992</u>	
Other Governments and Citizens Groups						
Other Governments						
Contributions	\$ 4,104,191	\$ 0	\$ 0	\$ 0	\$ 4,104,191	
Total Other Governments and Citizens Groups	<u>\$ 4,104,191</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,104,191</u>	
Total	<u>\$ 59,037,643</u>	<u>\$ 7,770,665</u>	<u>\$ 4,797,342</u>	<u>\$ 2,121,604</u>	<u>\$ 73,727,254</u>	

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

General Government

County Commission

Secretary(ies)	\$ 35,261
Other Salaries and Wages	5,575
Board and Committee Members Fees	93,567
In-service Training	4,800
Social Security	6,668
Pensions	6,053
Life Insurance	1,289
Medical Insurance	75,169
Employer Medicare	1,749
Other Fringe Benefits	2,500
Audit Services	17,280
Communication	1,155
Dues and Memberships	1,800
Legal Services	4,710
Maintenance and Repair Services - Office Equipment	2,323
Postal Charges	100
Internet Connectivity	9,617
Travel	34,908
Office Supplies	633
Total County Commission	\$ 305,157

Board of Equalization

Board and Committee Members Fees	\$ 720
Travel	293
Total Board of Equalization	1,013

County Mayor/Executive

County Official/Administrative Officer	\$ 119,350
Deputy(ies)	60,408
Secretary(ies)	68,879
Other Salaries and Wages	1,800
Social Security	14,990
Pensions	16,534
Life Insurance	457
Medical Insurance	30,087
Employer Medicare	3,506

(Continued)

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

General Government (Cont.)

County Mayor/Executive (Cont.)

Other Fringe Benefits	\$ 1,000
Communication	2,298
Dues and Memberships	4,627
Legal Notices, Recording, and Court Costs	185
Maintenance and Repair Services - Office Equipment	2,731
Maintenance and Repair Services - Vehicles	1,524
Postal Charges	244
Internet Connectivity	1,255
Travel	5,968
Office Supplies	931
Premiums on Corporate Surety Bonds	350
Other Charges	355
Office Equipment	<u>2,712</u>
Total County Mayor/Executive	\$ 340,191

County Attorney

County Official/Administrative Officer	\$ 38,597
Social Security	1,885
Pensions	2,567
Life Insurance	78
Medical Insurance	19,173
Employer Medicare	441
Other Fringe Benefits	500
Legal Notices, Recording, and Court Costs	<u>3,000</u>
Total County Attorney	66,241

Election Commission

County Official/Administrative Officer	\$ 94,401
Assistant(s)	42,734
Data Processing Personnel	38,975
Part-time Personnel	70
Overtime Pay	10,668
Other Salaries and Wages	3,330
Election Commission	28,980
Election Workers	82,564
Other Per Diem and Fees	626

(Continued)

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

General Government (Cont.)

Election Commission (Cont.)

Social Security	\$ 13,602
Pensions	12,609
Life Insurance	357
Medical Insurance	45,128
Employer Medicare	3,429
Other Fringe Benefits	1,500
Communication	2,867
Contracts with Private Agencies	950
Data Processing Services	37,601
Dues and Memberships	56
Legal Notices, Recording, and Court Costs	4,484
Maintenance and Repair Services - Office Equipment	1,607
Pest Control	332
Postal Charges	2,119
Internet Connectivity	1,255
Rentals	2,993
Transportation - Other than Students	2,400
Travel	7,057
Electricity	3,135
Natural Gas	951
Office Supplies	1,971
Water and Sewer	1,797
Liability Insurance	5,826
Other Charges	736
Total Election Commission	\$ 457,110

Register of Deeds

County Official/Administrative Officer	\$ 103,330
Assistant(s)	41,415
Deputy(ies)	48,687
Data Processing Personnel	38,715
Social Security	14,066
Pensions	15,438
Life Insurance	485
Medical Insurance	17,930
Employer Medicare	3,290

(Continued)

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

General Government (Cont.)

Register of Deeds (Cont.)

Other Fringe Benefits	\$	1,000
Communication		1,935
Contracts with Private Agencies		6,690
Dues and Memberships		969
Maintenance and Repair Services - Office Equipment		306
Postal Charges		100
Internet Connectivity		1,046
Rentals		12,296
Travel		2,355
Office Supplies		3,715
Premiums on Corporate Surety Bonds		350
In Service/Staff Development		300
Office Equipment		387
Total Register of Deeds	\$	314,805

County Buildings

Supervisor/Director	\$	50,274
Custodial Personnel		103,894
Overtime Pay		4,864
Other Salaries and Wages		1,348
Other Per Diem and Fees		273
Social Security		8,701
Pensions		9,945
Life Insurance		629
Medical Insurance		82,658
Employer Medicare		2,035
Other Fringe Benefits		2,500
Communication		1,531
Contracts with Private Agencies		8,580
Legal Notices, Recording, and Court Costs		20
Maintenance and Repair Services - Buildings		32,417
Maintenance and Repair Services - Equipment		4,495
Maintenance and Repair Services - Vehicles		1,735
Pest Control		2,203
Travel		160
Custodial Supplies		19,047

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Electricity	\$ 64,148
Gasoline	941
General Construction Materials	6,296
Natural Gas	9,010
Office Supplies	71
Uniforms	970
Water and Sewer	41,675
Other Supplies and Materials	1,134
Other Equipment	361
Other Capital Outlay	<u>6,801</u>
Total County Buildings	\$ 468,716

Preservation of Records

Part-time Personnel	\$ 8,665
Social Security	537
Employer Medicare	126
Communication	940
Internet Connectivity	990
Rentals	<u>7,200</u>
Total Preservation of Records	18,458

Finance

Accounting and Budgeting

Supervisor/Director	\$ 118,024
Accountants/Bookkeepers	636,033
Overtime Pay	2,111
Other Salaries and Wages	29,384
Other Per Diem and Fees	64
Social Security	44,737
Pensions	45,865
Life Insurance	1,443
Medical Insurance	117,071
Employer Medicare	10,803
Other Fringe Benefits	5,500
Communication	2,962
Data Processing Services	18,632

(Continued)

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

Finance (Cont.)

Accounting and Budgeting (Cont.)

Maintenance and Repair Services - Equipment	\$ 930
Postal Charges	9,937
Internet Connectivity	1,255
Travel	93
Custodial Supplies	1,522
Data Processing Supplies	9,780
Office Supplies	4,710
Premiums on Corporate Surety Bonds	350
Office Equipment	8,348
Total Accounting and Budgeting	\$ 1,069,554

Central Services

Computer Programmer(s)	\$ 55,165
Part-time Personnel	14,830
Other Salaries and Wages	73,926
Social Security	8,594
Pensions	8,584
Life Insurance	202
Medical Insurance	15,772
Employer Medicare	2,010
Other Fringe Benefits	1,000
Communication	570
Contracts with Government Agencies	15,749
Contracts with Private Agencies	7,250
Data Processing Services	122,879
Legal Notices, Recording, and Court Costs	2,200
Maintenance and Repair Services - Equipment	18,746
Maintenance and Repair Services - Office Equipment	7,011
Printing, Stationery, and Forms	2,499
Internet Connectivity	6,140
Data Processing Supplies	23,886
Other Supplies and Materials	164
Building and Contents Insurance	217,762
Liability Insurance	132,293
Trustee's Commission	259,161
Vehicle and Equipment Insurance	30,515
Office Equipment	15,651
Total Central Services	\$ 1,042,559

(Continued)

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

Finance (Cont.)

Property Assessor's Office

County Official/Administrative Officer	\$ 104,891
Assessment Personnel	256,334
Other Salaries and Wages	7,709
Social Security	21,285
Pensions	24,139
Life Insurance	964
Medical Insurance	84,250
Employer Medicare	4,978
Other Fringe Benefits	2,500
Communication	3,654
Consultants	20,620
Contracts with Government Agencies	5,775
Dues and Memberships	2,040
Legal Services	2,340
Legal Notices, Recording, and Court Costs	314
Maintenance and Repair Services - Office Equipment	4,964
Maintenance and Repair Services - Vehicles	3,487
Postal Charges	4,571
Internet Connectivity	3,426
Travel	3,969
Gasoline	1,104
Office Supplies	3,177
Vehicle Parts	634
Other Charges	268
Motor Vehicles	12,000
Office Equipment	10,031
Total Property Assessor's Office	\$ 589,424

County Trustee's Office

County Official/Administrative Officer	\$ 103,330
Assistant(s)	44,892
Deputy(ies)	50,545
Data Processing Personnel	40,832
Clerical Personnel	33,319
Part-time Personnel	10,298
Other Salaries and Wages	7,709

(Continued)

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

Finance (Cont.)

County Trustee's Office (Cont.)

Social Security	\$ 17,115
Pensions	18,661
Life Insurance	596
Medical Insurance	52,774
Employer Medicare	4,003
Other Fringe Benefits	2,000
Communication	1,756
Data Processing Services	13,210
Dues and Memberships	1,144
Maintenance and Repair Services - Office Equipment	850
Postal Charges	12,670
Internet Connectivity	1,255
Rentals	900
Travel	1,231
Office Supplies	2,286
Premiums on Corporate Surety Bonds	7,953
Office Equipment	408
Total County Trustee's Office	\$ 429,737

County Clerk's Office

County Official/Administrative Officer	\$ 103,330
Deputy(ies)	51,936
Data Processing Personnel	122,266
Clerical Personnel	129,356
Part-time Personnel	39,667
Other Salaries and Wages	20,116
Social Security	27,617
Pensions	28,319
Life Insurance	1,039
Medical Insurance	84,842
Employer Medicare	6,459
Other Fringe Benefits	3,000
Communication	4,417
Data Processing Services	11,181
Dues and Memberships	1,009
Legal Notices, Recording, and Court Costs	42

(Continued)

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

Finance (Cont.)

County Clerk's Office (Cont.)

Maintenance and Repair Services - Office Equipment	\$ 14,725
Postal Charges	15,634
Internet Connectivity	7,604
Travel	745
Disposal Fees	280
Data Processing Supplies	1,056
Office Supplies	7,587
Premiums on Corporate Surety Bonds	450
Office Equipment	<u>11,751</u>
Total County Clerk's Office	\$ 694,428

Administration of Justice**Circuit Court**

County Official/Administrative Officer	\$ 103,330
Assistant(s)	341,639
Deputy(ies)	52,633
Clerical Personnel	19,254
Part-time Personnel	54,568
Overtime Pay	1,340
Other Salaries and Wages	101
Jury and Witness Expense	17,401
Other Per Diem and Fees	111
Social Security	32,953
Pensions	33,189
Life Insurance	1,330
Medical Insurance	147,891
Employer Medicare	7,707
Other Fringe Benefits	3,500
Communication	7,908
Contracts with Private Agencies	470
Data Processing Services	33,700
Dues and Memberships	1,149
Maintenance and Repair Services - Office Equipment	4,123
Postal Charges	6,535
Internet Connectivity	1,255
Rentals	940

(Continued)

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

Administration of Justice (Cont.)

Circuit Court (Cont.)

Travel	\$ 2,675
Office Supplies	6,976
Uniforms	1,931
Premiums on Corporate Surety Bonds	700
Other Charges	781
Office Equipment	<u>5,305</u>
Total Circuit Court	\$ 891,395

General Sessions Court

Judge(s)	\$ 191,545
Secretary(ies)	42,739
Other Salaries and Wages	14,468
Social Security	14,196
Pensions	16,542
Life Insurance	256
Medical Insurance	24,551
Employer Medicare	3,513
Other Fringe Benefits	500
Communication	2,425
Contributions	203,159
Dues and Memberships	350
Maintenance and Repair Services - Office Equipment	648
Postal Charges	72
Travel	1,350
Drugs and Medical Supplies	11,413
Office Supplies	846
Other Supplies and Materials	<u>251</u>
Total General Sessions Court	528,824

Drug Court

Other Supplies and Materials	\$ 642
Other Charges	<u>210</u>
Total Drug Court	852

Chancery Court

County Official/Administrative Officer	\$ 103,330
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(Continued)

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

Administration of Justice (Cont.)

Chancery Court (Cont.)

Assistant(s)	\$	126,358
Deputy(ies)		52,633
Other Salaries and Wages		7,709
Social Security		16,820
Pensions		19,192
Life Insurance		546
Medical Insurance		64,342
Employer Medicare		3,934
Other Fringe Benefits		2,000
Communication		3,210
Data Processing Services		16,184
Dues and Memberships		1,049
Postal Charges		2,420
Other Contracted Services		250
Office Supplies		4,088
Premiums on Corporate Surety Bonds		450
Office Equipment		1,413
Total Chancery Court	\$	425,928

District Attorney General

Secretary(ies)	\$	36,882
Social Security		1,888
Pensions		2,453
Life Insurance		128
Medical Insurance		21,983
Employer Medicare		442
Other Fringe Benefits		500
Total District Attorney General		64,276

Office of Public Defender

Secretary(ies)	\$	36,738
Social Security		1,918
Pensions		2,443
Life Insurance		128
Medical Insurance		21,983
Employer Medicare		449
Other Fringe Benefits		500
Total Office of Public Defender		64,159

(Continued)

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

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$ 113,663
Supervisor/Director	72,151
Deputy(ies)	527,646
Detective(s)	305,448
Captain(s)	64,817
Lieutenant(s)	127,843
Sergeant(s)	189,485
Data Processing Personnel	84,679
Part-time Personnel	105,438
Overtime Pay	123,000
Other Salaries and Wages	76,693
Other Per Diem and Fees	34,262
Social Security	105,138
Pensions	112,341
Life Insurance	3,748
Medical Insurance	423,171
Employer Medicare	24,727
Other Fringe Benefits	13,000
Communication	35,758
Data Processing Services	4,514
Confidential Drug Enforcement Payments	7,000
Dues and Memberships	2,000
Evaluation and Testing	400
Legal Notices, Recording, and Court Costs	954
Maintenance and Repair Services - Equipment	1,387
Maintenance and Repair Services - Office Equipment	2,804
Maintenance and Repair Services - Vehicles	46,407
Postal Charges	1,957
Internet Connectivity	1,255
Rentals	2,414
Towing Services	600
Travel	1,755
Animal Food and Supplies	984
Custodial Supplies	3,371
Diesel Fuel	31
Electricity	5,577

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types (Cont.)****General Fund (Cont.)****Public Safety (Cont.)****Sheriff's Department (Cont.)**

Gasoline	\$ 141,002
Law Enforcement Supplies	6,402
Natural Gas	1,646
Office Supplies	4,029
Tires and Tubes	13,195
Uniforms	19,048
Vehicle Parts	2,067
Water and Sewer	6,831
Other Supplies and Materials	48
Building and Contents Insurance	27,696
Liability Insurance	222,118
Premiums on Corporate Surety Bonds	1,000
Vehicle and Equipment Insurance	113,318
Workers' Compensation Insurance	67,975
In Service/Staff Development	6,781
Other Charges	2,151
Law Enforcement Equipment	1,720
Motor Vehicles	32,329
Office Equipment	3,728
Total Sheriff's Department	\$ 3,299,502

Special Patrols

School Resource Officer	\$ 558,687
Overtime Pay	641
Other Salaries and Wages	13,828
Other Per Diem and Fees	203
Social Security	33,044
Pensions	38,095
Life Insurance	1,699
Medical Insurance	140,256
Employer Medicare	7,728
Other Fringe Benefits	5,000
Maintenance and Repair Services - Vehicles	12,827
Veterinary Services	132
Animal Food and Supplies	590
Gasoline	19,543

(Continued)

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

Public Safety (Cont.)

Special Patrols (Cont.)

Law Enforcement Supplies	\$ 8,892
Tires and Tubes	3,709
Uniforms	11,747
Workers' Compensation Insurance	20,712
In Service/Staff Development	13,600
Motor Vehicles	47,123
Other Capital Outlay	16,204
Total Special Patrols	\$ 954,260

Traffic Control

Overtime Pay	\$ 20,733
Social Security	1,285
Pensions	1,379
Employer Medicare	301
Contracts with Private Agencies	650
Maintenance and Repair Services - Equipment	600
Electricity	1,387
Other Supplies and Materials	18,475
Total Traffic Control	44,810

Administration of the Sexual Offender Registry

Remittance of Revenue Collected	\$ 1,500
Other Charges	1,267
Total Administration of the Sexual Offender Registry	2,767

Jail

Assistant(s)	\$ 44,589
Detective(s)	48,280
Lieutenant(s)	52,689
Sergeant(s)	66,577
Guards	1,283,167
Cafeteria Personnel	39,617
Maintenance Personnel	41,489
Part-time Personnel	75,821
Overtime Pay	217,565
Other Salaries and Wages	102,019

(Continued)

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

Public Safety (Cont.)

Jail (Cont.)

Other Per Diem and Fees	\$ 53,326
Social Security	119,117
Pensions	126,082
Life Insurance	4,383
Medical Insurance	365,909
Employer Medicare	27,858
Other Fringe Benefits	20,500
Communication	2,568
Contracts with Private Agencies	670
Data Processing Services	3,876
Evaluation and Testing	9,600
Maintenance and Repair Services - Buildings	14,312
Maintenance and Repair Services - Equipment	5,266
Maintenance and Repair Services - Office Equipment	5,804
Medical and Dental Services	1,432,219
Pest Control	1,320
Postal Charges	73
Travel	2,162
Other Contracted Services	10,274
Custodial Supplies	38,514
Diesel Fuel	642
Electricity	165,578
Food Preparation Supplies	19,836
Food Supplies	489,853
General Construction Materials	1,540
Natural Gas	37,778
Office Supplies	4,674
Prisoners Clothing	11,434
Uniforms	9,753
Water and Sewer	247,777
Other Supplies and Materials	17,689
Building and Contents Insurance	27,696
Liability Insurance	220,118
Workers' Compensation Insurance	78,203
In Service/Staff Development	5,742
Other Charges	7,732

(Continued)

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

Public Safety (Cont.)

Jail (Cont.)

Heating and Air Conditioning Equipment	\$ 5,830
Other Capital Outlay	<u>26,682</u>
Total Jail	\$ 5,594,203

Juvenile Services

Youth Service Officer(s)	\$ 33,172
Social Security	2,057
Pensions	2,206
Life Insurance	96
Employer Medicare	481
Other Fringe Benefits	500
Communication	570
Contracts with Government Agencies	14,077
Other Supplies and Materials	<u>212</u>
Total Juvenile Services	53,371

Fire Prevention and Control

Contributions	\$ 103,850
Building and Contents Insurance	12,429
Liability Insurance	4,208
Vehicle and Equipment Insurance	54,886
Workers' Compensation Insurance	<u>3,250</u>
Total Fire Prevention and Control	178,623

Civil Defense

Supervisor/Director	\$ 71,459
Social Security	4,095
Pensions	4,752
Life Insurance	128
Medical Insurance	9,050
Employer Medicare	958
Communication	3,493
Dues and Memberships	87
Licenses	75
Maintenance and Repair Services - Buildings	213
Maintenance and Repair Services - Equipment	400

(Continued)

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

Public Safety (Cont.)

Civil Defense (Cont.)

Maintenance and Repair Services - Vehicles	\$ 2,440
Travel	1,053
Custodial Supplies	274
Gasoline	4,881
Office Supplies	120
Tires and Tubes	1,750
Uniforms	684
Vehicle and Equipment Insurance	25,218
In Service/Staff Development	655
Other Charges	2,543
Other Equipment	15,167
Other Capital Outlay	65
Total Civil Defense	<hr/> \$ 149,560

Rescue Squad

Contributions	\$ 38,500
Building and Contents Insurance	9,461
Liability Insurance	1,504
Vehicle and Equipment Insurance	26,908
Workers' Compensation Insurance	1,023
Total Rescue Squad	<hr/> 77,396

Other Emergency Management

Communication	\$ 1,750
Contracts with Government Agencies	<hr/> 218,115
Total Other Emergency Management	219,865

County Coroner/Medical Examiner

County Official/Administrative Officer	\$ 38,597
Social Security	2,132
Life Insurance	78
Medical Insurance	19,173
Employer Medicare	499
Other Fringe Benefits	500
Contracts with Private Agencies	50,201
Contracts with Vehicle Owners	<hr/> 15,025
Total County Coroner/Medical Examiner	126,205

(Continued)

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

Public Safety (Cont.)

Public Safety Grants Program

Overtime Pay	\$ 59,613
Social Security	3,696
Pensions	3,964
Employer Medicare	864
Communication	6,477
Data Processing Services	9,527
Maintenance and Repair Services - Vehicles	32,159
Other Contracted Services	30,738
Law Enforcement Supplies	257,427
Office Supplies	9,835
Tires and Tubes	13,190
Uniforms	61,770
Other Supplies and Materials	25,048
In Service/Staff Development	112,102
Communication Equipment	25,188
Data Processing Equipment	24,206
Law Enforcement Equipment	71,770
Site Development	88,076
Other Equipment	183,779
Total Public Safety Grants Program	\$ 1,019,429

Other Public Safety

Deputy(ies)	\$ 19,125
Salary Supplements	74,400
Guards	131,816
Overtime Pay	3,140
Other Salaries and Wages	69,784
Social Security	18,492
Pensions	8,647
Life Insurance	127
Employer Medicare	4,325
Evaluation and Testing	1,200
Postal Charges	11,742
Law Enforcement Supplies	245
Office Supplies	791
Uniforms	1,496

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Other Public Safety (Cont.)

Other Supplies and Materials	\$ 539
Other Charges	<u>12,510</u>
Total Other Public Safety	\$ 358,379

Public Health and Welfare

Local Health Center

Communication	\$ 5,871
Dues and Memberships	550
Legal Notices, Recording, and Court Costs	230
Maintenance and Repair Services - Buildings	5,483
Pest Control	600
Custodial Supplies	1,913
Drugs and Medical Supplies	1,133
Electricity	16,772
Natural Gas	2,396
Office Supplies	1,605
Water and Sewer	7,850
In Service/Staff Development	552
Other Charges	60
Total Local Health Center	45,015

Rabies and Animal Control

Contracts with Private Agencies	\$ 403,142
Total Rabies and Animal Control	403,142

Dental Health Program

Drugs and Medical Supplies	\$ 4,321
Total Dental Health Program	4,321

Alcohol and Drug Programs

Contracts with Private Agencies	\$ 4,831
Total Alcohol and Drug Programs	4,831

Crippled Children Services

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

(Continued)

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

Public Health and Welfare (Cont.)

Other Local Health Services

Social Workers	\$ 223,617
Medical Personnel	260,227
Clerical Personnel	79,734
Bonus Payments	12,943
Social Security	33,761
Pensions	36,262
Life Insurance	1,147
Medical Insurance	105,462
Employer Medicare	7,896
Other Fringe Benefits	4,500
Communication	90
Travel	9,486
Liability Insurance	2,124
Workers' Compensation Insurance	7,633
Total Other Local Health Services	\$ 784,882

Appropriation to State

Contracts with Other Public Agencies	\$ 24,500
Total Appropriation to State	24,500

General Welfare Assistance

Pauper Burials	\$ 4,800
Total General Welfare Assistance	4,800

Sanitation Education/Information

Sergeant(s)	\$ 45,665
Other Salaries and Wages	3,000
Social Security	2,838
Pensions	3,236
Life Insurance	101
Medical Insurance	9,050
Employer Medicare	664
Other Fringe Benefits	500
Communication	937
Maintenance and Repair Services - Vehicles	3,302
Travel	4

(Continued)

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

Public Health and Welfare (Cont.)

Sanitation Education/Information (Cont.)

Electricity	\$ 363
Gasoline	5,744
Instructional Supplies and Materials	11,846
Law Enforcement Supplies	1,284
Natural Gas	280
Uniforms	2,164
Water and Sewer	894
Other Supplies and Materials	16,205
Other Equipment	9,591
Total Sanitation Education/Information	\$ 117,668

Social, Cultural, and Recreational Services

Senior Citizens Assistance

Assistant(s)	\$ 34,405
Social Security	942
Employer Medicare	499
Contributions	40,115
Office Supplies	350
Other Supplies and Materials	2,347
Building and Contents Insurance	4,612
Liability Insurance	629
Vehicle and Equipment Insurance	3,914
Total Senior Citizens Assistance	87,813

Libraries

Contributions	\$ 38,000
Total Libraries	38,000

Other Social, Cultural, and Recreational

Clerical Personnel	\$ 18,405
Attendants	36,916
Part-time Personnel	47,786
Overtime Pay	283
Other Salaries and Wages	239
Other Per Diem and Fees	35
Social Security	6,317

(Continued)

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

Social, Cultural, and Recreational Services (Cont.)

Other Social, Cultural, and Recreational (Cont.)

Pensions	\$ 3,352
Life Insurance	149
Medical Insurance	6,722
Employer Medicare	1,477
Other Fringe Benefits	500
Communication	587
Contributions	10,000
Maintenance and Repair Services - Buildings	930
Maintenance and Repair Services - Equipment	3,116
Maintenance and Repair Services - Vehicles	4,605
Permits	915
Other Contracted Services	27,900
Custodial Supplies	1,960
Diesel Fuel	343
Electricity	17,791
Food Preparation Supplies	84
Food Supplies	3,948
Gasoline	2,302
Propane Gas	115
Sand	5,223
Uniforms	783
Water and Sewer	1,505
Other Supplies and Materials	7,079
Other Charges	163
Site Development	5,212
Other Equipment	25,510
Total Other Social, Cultural, and Recreational	\$ 242,252

Agriculture and Natural Resources

Agricultural Extension Service

Communication	\$ 1,739
Contracts with Government Agencies	55,237
Dues and Memberships	250
Maintenance and Repair Services - Office Equipment	1,391
Postal Charges	154
Internet Connectivity	1,255

(Continued)

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

Agriculture and Natural Resources (Cont.)

Agricultural Extension Service (Cont.)

Travel	\$	2,002
Office Equipment		974
Total Agricultural Extension Service	\$	63,002

Other Operations

Airport

Medical Insurance	\$	9,050
Communication		1,756
Contracts with Private Agencies		49,250
Legal Notices, Recording, and Court Costs		231
Licenses		200
Maintenance and Repair Services - Buildings		13,187
Maintenance and Repair Services - Vehicles		1,267
Internet Connectivity		862
Other Contracted Services		7,249
Electricity		10,702
Water and Sewer		1,136
Liability Insurance		2,559
Vehicle and Equipment Insurance		1,060
Total Airport		98,509

Veterans' Services

Supervisor/Director	\$	50,723
Secretary(ies)		68,125
Social Security		6,609
Pensions		7,904
Life Insurance		384
Medical Insurance		43,725
Employer Medicare		1,546
Other Fringe Benefits		1,000
Communication		1,787
Contracts with Private Agencies		6,000
Contributions		9,000
Dues and Memberships		150
Maintenance and Repair Services - Office Equipment		728
Postal Charges		125

(Continued)

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

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services (Cont.)

Internet Connectivity	\$ 1,605
Travel	1,913
Office Supplies	711
Uniforms	1,078
Office Equipment	5,174
Total Veterans' Services	\$ 208,287

Contributions to Other Agencies

Contributions	\$ 143,894
Total Contributions to Other Agencies	143,894

Employee Benefits

Salary Supplements	\$ 1,200
Other Salaries and Wages	65,000
Social Security	4,104
Pensions	80
Unemployment Compensation	1,808
Employer Medicare	960
Premiums on Corporate Surety Bonds	2,621
Workers' Compensation Insurance	34,416
Total Employee Benefits	110,189

Miscellaneous

Other Supplies and Materials	\$ 664
Refunds	3,596
Other Charges	9,141
Total Miscellaneous	13,401

Highways

Employee Benefits

Other Fringe Benefits	\$ 9,048
Total Employee Benefits	9,048

Total General Fund

\$ 22,257,515

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)****Solid Waste/Sanitation Fund**

Public Health and Welfare

Sanitation Management

Supervisor/Director	\$ 73,868
Data Processing Personnel	40,507
Foremen	43,618
Clerical Personnel	9,949
Overtime Pay	2,062
Other Salaries and Wages	2,421
Other Per Diem and Fees	3,434
Social Security	10,154
Pensions	10,944
Life Insurance	357
Medical Insurance	36,238
Employer Medicare	2,375
Communication	2,344
Data Processing Services	2,624
Legal Notices, Recording, and Court Costs	424
Maintenance and Repair Services - Equipment	990
Maintenance and Repair Services - Office Equipment	732
Medical and Dental Services	503
Postal Charges	600
Internet Connectivity	1,188
Travel	708
Tuition	10,908
Gasoline	2,784
Office Supplies	1,457
Uniforms	1,625
Other Supplies and Materials	1,462
Building and Contents Insurance	15,119
Liability Insurance	15,765
Trustee's Commission	41,321
Vehicle and Equipment Insurance	82,072
Workers' Compensation Insurance	55,347
Fines, Assessments, and Penalties	1,500
Other Charges	665
Office Equipment	967
Total Sanitation Management	\$ 477,032

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -**
All Governmental Fund Types (Cont.)**Solid Waste/Sanitation Fund (Cont.)**

Public Health and Welfare (Cont.)

Convenience Centers

Truck Drivers	\$ 111,149
Attendants	318,260
Overtime Pay	4,536
Other Salaries and Wages	14,783
Other Per Diem and Fees	8,702
Social Security	26,822
Pensions	17,139
Life Insurance	849
Medical Insurance	96,076
Employer Medicare	6,273
Communication	5,349
Licenses	263
Maintenance and Repair Services - Buildings	1,331
Rentals	6,288
Towing Services	2,400
Contracts for Landfill Facilities	727,236
Other Contracted Services	5,800
Custodial Supplies	245
Diesel Fuel	35,418
Electricity	14,770
Gasoline	1,117
Uniforms	5,013
Water and Sewer	701
Other Supplies and Materials	3,133
Total Convenience Centers	\$ 1,413,653

Transfer Stations

Equipment Operators	\$ 74,118
Truck Drivers	66,038
Overtime Pay	3,022
Other Salaries and Wages	3,922
Other Per Diem and Fees	5,940
Social Security	8,893
Pensions	9,633
Life Insurance	417
Medical Insurance	33,375

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)****Solid Waste/Sanitation Fund (Cont.)**

Public Health and Welfare (Cont.)

Transfer Stations (Cont.)

Employer Medicare	\$ 2,080
Licenses	54
Rentals	1,273
Towing Services	385
Diesel Fuel	55,739
Uniforms	2,838
Total Transfer Stations	\$ 267,727

Other Waste Collection

Other Contracted Services	\$ 1,200
Other Supplies and Materials	2,624
Total Other Waste Collection	3,824

Recycling Center

Equipment Operators	\$ 36,271
Truck Drivers	31,755
Laborers	34,833
Overtime Pay	234
Other Salaries and Wages	3,945
Other Per Diem and Fees	2,670
Social Security	6,802
Pensions	4,633
Life Insurance	151
Employer Medicare	1,591
Maintenance and Repair Services - Buildings	2,850
Pest Control	715
Custodial Supplies	1,071
Diesel Fuel	3,459
Electricity	9,238
General Construction Materials	1,601
Natural Gas	170
Propane Gas	4,140
Uniforms	2,239
Water and Sewer	543
Wire	2,622
Other Supplies and Materials	2,228
Total Recycling Center	153,761

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)****Solid Waste/Sanitation Fund (Cont.)**

Public Health and Welfare (Cont.)

Other Waste Disposal

Mechanic(s)	\$	69,364
Part-time Personnel		6,345
Other Salaries and Wages		2,380
Other Per Diem and Fees		1,650
Social Security		4,710
Pensions		3,312
Life Insurance		128
Medical Insurance		17,168
Employer Medicare		1,102
Other Fringe Benefits		273
Maintenance and Repair Services - Equipment		3,807
Maintenance and Repair Services - Vehicles		12,166
Diesel Fuel		16,815
Electricity		431
Equipment and Machinery Parts		11,686
Fuel Oil		2,974
Garage Supplies		2,874
Gasoline		414
Lubricants		3,559
Small Tools		1,940
Tires and Tubes		54,961
Uniforms		2,238
Vehicle Parts		55,017
Other Supplies and Materials		497
Other Charges		25
Total Other Waste Disposal	\$	275,836

Other Operations

Employee Benefits

Other Salaries and Wages	\$	8,014
Social Security		497
Employer Medicare		116
Total Employee Benefits		8,627

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)****Solid Waste/Sanitation Fund (Cont.)**

Capital Projects

Public Health and Welfare Projects

Matching Share	\$ 4,396
Site Development	190,858
Solid Waste Equipment	208,504
Other Equipment	260,717
Total Public Health and Welfare Projects	<u>\$ 664,475</u>

Total Solid Waste/Sanitation Fund

\$ 3,264,935

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Medical Personnel	\$ 681,380
Temporary Personnel	296,311
Overtime Pay	533,705
Other Salaries and Wages	55,932
In-service Training	1,210
Other Per Diem and Fees	43,476
Social Security	96,374
Pensions	83,745
Life Insurance	2,243
Medical Insurance	212,462
Employer Medicare	22,539
Other Fringe Benefits	504
Licenses	2,518
Maintenance and Repair Services - Equipment	11,922
Maintenance and Repair Services - Vehicles	102,870
Towing Services	1,769
Diesel Fuel	90,230
Drugs and Medical Supplies	90,319
Fuel Oil	2,239
Tires and Tubes	15,202
Uniforms	4,272
Chemicals	10,388
Vehicle and Equipment Insurance	35,088
Workers' Compensation Insurance	175,375
Total Ambulance/Emergency Medical Services	\$ 2,572,073

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -**
All Governmental Fund Types (Cont.)**Ambulance Service Fund (Cont.)****Public Health and Welfare (Cont.)****Other Public Health and Welfare**

Supervisor/Director	\$ 75,956
Paraprofessionals	7,431
Clerical Personnel	77,488
Part-time Personnel	31,589
Overtime Pay	3,809
Other Salaries and Wages	2,023
Other Per Diem and Fees	149
Social Security	11,754
Pensions	11,072
Life Insurance	362
Medical Insurance	33,339
Employer Medicare	2,749
Advertising	329
Communication	8,682
Contracts with Government Agencies	50,740
Contracts with Private Agencies	12,664
Data Processing Services	192,939
Dues and Memberships	625
Maintenance and Repair Services - Buildings	7,513
Maintenance and Repair Services - Equipment	371
Maintenance and Repair Services - Office Equipment	2,022
Maintenance and Repair Services - Vehicles	1,002
Medical and Dental Services	30,304
Pest Control	1,335
Postal Charges	11
Internet Connectivity	6,550
Rentals	2,414
Travel	1,029
Tuition	8,150
Custodial Supplies	1,545
Electricity	23,965
Gasoline	3,875
General Construction Materials	84
Natural Gas	7,089
Office Supplies	2,793
Uniforms	80

(Continued)

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

Public Health and Welfare (Cont.)

Other Public Health and Welfare (Cont.)

Water and Sewer	\$ 6,088
Building and Contents Insurance	6,883
Liability Insurance	20,056
Refunds	16,656
Trustee's Commission	55,648
Vehicle and Equipment Insurance	3,500
Workers' Compensation Insurance	10,000
In Service/Staff Development	1,871
Other Charges	504
Total Other Public Health and Welfare	\$ 745,038

Other Operations

Employee Benefits

Salary Supplements	\$ 4,800
Other Salaries and Wages	2,214
Social Security	435
Pensions	319
Employer Medicare	102
Total Employee Benefits	7,870

Capital Projects

Public Health and Welfare Projects

Communication Equipment	\$ 6,858
Motor Vehicles	134,195
Health Equipment	307,652
Other Equipment	33,583
Total Public Health and Welfare Projects	482,288

Total Ambulance Service Fund

\$ 3,807,269

Industrial/Economic Development Fund

General Government

Development

Contracts with Government Agencies	\$ 62,846
Total Development	\$ 62,846

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)****Industrial/Economic Development Fund (Cont.)**

General Government (Cont.)

Planning

Board and Committee Members Fees	\$ 7,000
Social Security	164
Pensions	177
Employer Medicare	38
Consultants	22,233
Legal Services	3,411
Travel	119
Total Planning	\$ 33,142

Other Operations

Tourism

Contributions	\$ 36,000
Total Tourism	36,000

Industrial Development

Other Salaries and Wages	\$ 36,278
Social Security	2,249
Pensions	2,413
Employer Medicare	526
Communication	570
Contracts with Other Public Agencies	12,000
Contributions	52,000
Data Processing Services	6,000
Dues and Memberships	4,027
Travel	1,859
Trustee's Commission	5,598
Total Industrial Development	123,520

Total Industrial/Economic Development Fund \$ 255,508

Drug Control Fund

Public Safety

Drug Enforcement

Other Salaries and Wages	\$ 8,399
Social Security	521
Pensions	559

(Continued)

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

Public Safety (Cont.)

Drug Enforcement (Cont.)

Employer Medicare	\$ 122
Data Processing Services	2,963
Veterinary Services	1,593
Animal Food and Supplies	758
In Service/Staff Development	2,175
Total Drug Enforcement	<u>\$ 17,090</u>

Total Drug Control Fund

\$ 17,090

Other Special Revenue Fund

Other Operations

American Rescue Plan Act Grant #6

Consultants	\$ 20,000
Contracts with Government Agencies	124,997
Other Capital Outlay	500,000
Total American Rescue Plan Act Grant #6	<u>\$ 644,997</u>

American Rescue Plan Act Grant #7

Contributions	\$ 100,000
Building Improvements	350,000
Motor Vehicles	49,664
Other Equipment	7,607
Other Capital Outlay	586,153
Total American Rescue Plan Act Grant #7	<u>1,093,424</u>

Capital Projects

Other General Government Projects

Motor Vehicles	\$ 125,000
Site Development	175,000
Other Capital Outlay	41,158
Total Other General Government Projects	<u>341,158</u>

Total Other Special Revenue Fund

2,079,579

(Continued)

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

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees

\$ 56,219

Total Chancery Court

\$ 56,219

Total Constitutional Officers - Fees Fund

\$ 56,219

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer

\$ 113,663

Assistant(s)

91,324

Other Salaries and Wages

1,457

Social Security

11,988

Pensions

13,729

Life Insurance

384

Medical Insurance

24,551

Employer Medicare

2,804

Other Fringe Benefits

9,832

Dues and Memberships

4,916

Postal Charges

260

Travel

2,228

Office Supplies

2,609

Other Equipment

490

Total Administration

\$ 280,235

Highway and Bridge Maintenance

Supervisor/Director

\$ 66,861

Equipment Operators

298,358

Truck Drivers

281,896

Laborers

95,517

Overtime Pay

37,763

Other Salaries and Wages

15,946

Other Per Diem and Fees

242

Social Security

46,071

Pensions

50,782

Life Insurance

2,162

Medical Insurance

244,010

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -**
All Governmental Fund Types (Cont.)**Highway/Public Works Fund (Cont.)****Highways (Cont.)****Highway and Bridge Maintenance (Cont.)**

Employer Medicare	\$ 10,775
Contracts with Private Agencies	22,017
Asphalt - Liquid	198,277
Fertilizer, Lime, and Seed	1,002
Pipe - Metal	10,288
Road Signs	4,320
Salt	6,438
Tires and Tubes	6,087
Other Charges	957
Total Highway and Bridge Maintenance	\$ 1,399,769

Operation and Maintenance of Equipment

Mechanic(s)	\$ 44,328
Equipment Operators	71,180
Overtime Pay	3,053
Other Salaries and Wages	2,487
Social Security	6,940
Pensions	8,050
Life Insurance	319
Medical Insurance	34,744
Employer Medicare	1,623
Maintenance and Repair Services - Office Equipment	4,704
Diesel Fuel	301,200
Equipment and Machinery Parts	174,277
Fuel Oil	2,990
Garage Supplies	1,890
Gasoline	222,160
Lubricants	21,344
Natural Gas	2,510
Tires and Tubes	16,310
Total Operation and Maintenance of Equipment	920,109

Quarry Operations

Foremen	\$ 43,201
Equipment Operators	34,577
Truck Drivers	33,429

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Quarry Operations (Cont.)

Laborers	\$ 32,297
Overtime Pay	7,857
Other Salaries and Wages	2,841
Other Per Diem and Fees	248
Social Security	8,888
Pensions	10,271
Life Insurance	457
Medical Insurance	44,986
Employer Medicare	2,079
Contracts with Private Agencies	1,486
Explosive and Drilling Services	31,738
Licenses	1,424
Electricity	30,959
Total Quarry Operations	\$ 286,738

Other Charges

Communication	\$ 12,302
Maintenance and Repair Services - Office Equipment	1,381
Internet Connectivity	1,961
Electricity	9,033
Uniforms	23,162
Water and Sewer	4,001
Building and Contents Insurance	6,424
Liability Insurance	15,491
Trustee's Commission	47,337
Vehicle and Equipment Insurance	64,042
Total Other Charges	185,134

Employee Benefits

Other Salaries and Wages	\$ 8,997
Social Security	558
Unemployment Compensation	410
Employer Medicare	130
Medical and Dental Services	618
Workers' Compensation Insurance	86,924
Total Employee Benefits	97,637

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Capital Outlay

Engineering Services	\$ 71,477
Highway Equipment	48,247
Land	10,075
Motor Vehicles	160,417
Quarry Equipment	67,990
Total Capital Outlay	<u>\$ 358,206</u>

Total Highway/Public Works Fund

\$ 3,527,828

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 401,004
Principal on Notes	<u>775,000</u>
Total General Government	\$ 1,176,004

Education

Principal on Bonds	\$ 3,043,996
Principal on Other Loans	<u>116,736</u>
Total Education	3,160,732

Interest on Debt

General Government

Interest on Bonds	\$ 369,255
Interest on Notes	<u>21,197</u>
Total General Government	390,452

Education

Interest on Bonds	\$ 464,376
Interest on Other Loans	<u>7,884</u>
Total Education	472,260

Other Debt Service

General Government

Trustee's Commission	\$ 34,456
Other Debt Service	<u>4,100</u>
Total General Government	38,556

Total General Debt Service Fund

5,238,004

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)****General Capital Projects Fund****Capital Projects****General Administration Projects**

Engineering Services	\$ 6,550
Trustee's Commission	18,582
Building Improvements	55,354
Other Capital Outlay	65,341
Total General Administration Projects	\$ 145,827

Public Safety Projects

Heating and Air Conditioning Equipment	\$ 12,263
Motor Vehicles	200,000
Total Public Safety Projects	212,263

Public Health and Welfare Projects

Site Development	\$ 126,000
Total Public Health and Welfare Projects	126,000

Social, Cultural, and Recreation Projects

Site Development	\$ 6,480
Building Purchases	11,156
Other Capital Outlay	24,850
Total Social, Cultural, and Recreation Projects	42,486

Other General Government Projects

Architects	\$ 4,800
Building Improvements	66,106
Motor Vehicles	64,539
Total Other General Government Projects	135,445

Highway and Street Capital Projects

Asphalt - Hot Mix	\$ 402,267
Motor Vehicles	10,005
Total Highway and Street Capital Projects	412,272

Total General Capital Projects Fund \$ 1,074,293

(Continued)

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

Other Debt Service

General Government

Other Debt Issuance Charges	\$ 18,500
Total General Government	<u>18,500</u>

Education

Contributions	\$ 3,481,500
Total Education	<u>3,481,500</u>

Capital Projects

Public Safety Projects

Engineering Services	\$ 180,943
Matching Share	147,857
Other Contracted Services	31,752
Airport Improvement	2,145,874
Other Capital Outlay	511,217
Total Public Safety Projects	<u>3,017,643</u>

Public Health and Welfare Projects

Consultants	\$ 22,524
Evaluation and Testing	30,658
Other Supplies and Materials	3,150
Other Capital Outlay	946,121
Total Public Health and Welfare Projects	<u>1,002,453</u>

Other General Government Projects

Architects	\$ 42,835
Building Improvements	55,479
Total Other General Government Projects	<u>98,314</u>

Highway and Street Capital Projects

Asphalt - Hot Mix	\$ 1,426,035
Total Highway and Street Capital Projects	<u>1,426,035</u>

Education Capital Projects

Engineering Services	\$ 44,404
Matching Share	2,707
Other Contracted Services	7,035

Education Capital Projects (Cont.)

Site Development	\$ 85,650
Other Capital Outlay	231,566
Total Education Capital Projects	<u>\$ 371,362</u>

Total Other Capital Projects Fund	<u>\$ 9,415,807</u>
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Total Governmental Funds - Primary Government	<u>\$ 50,994,047</u>
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CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department

For the Year Ended June 30, 2025**General Purpose School Fund**

Instruction

Regular Instruction Program

Teachers	\$ 14,756,982
Career Ladder Program	10,925
Homebound Teachers	6,560
Educational Assistants	255,492
Bonus Payments	48,705
Other Salaries and Wages	168,387
Certified Substitute Teachers	23,672
Non-certified Substitute Teachers	315,263
Social Security	903,591
Pensions	1,080,982
Life Insurance	31,777
Medical Insurance	2,787,562
Unemployment Compensation	924
Employer Medicare	213,149
Lease/SBITA Payments	13,211
Other Contracted Services	10,325
Instructional Supplies and Materials	94,356
Textbooks - Bound	123,519
Other Supplies and Materials	52,074
TISA - On-behalf Payments	68,685
Regular Instruction Equipment	258,650
Total Regular Instruction Program	\$ 21,224,791

Alternative Instruction Program

Teachers	\$ 174,750
Career Ladder Program	1,000
Educational Assistants	18,842
Social Security	11,515
Pensions	11,178
Life Insurance	350
Medical Insurance	25,466
Employer Medicare	2,693
Total Alternative Instruction Program	245,794

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$ 1,787,793
Career Ladder Program	1,838
Educational Assistants	179,417
Non-certified Substitute Teachers	50,963
Social Security	117,763
Pensions	151,565
Life Insurance	4,049
Medical Insurance	336,490
Employer Medicare	27,713
Instructional Supplies and Materials	29,048
Special Education Equipment	48,173
Total Special Education Program	\$ 2,734,812

Career and Technical Education Program

Teachers	\$ 1,406,804
Career Ladder Program	2,000
Other Salaries and Wages	12,112
Non-certified Substitute Teachers	37,500
Social Security	85,348
Pensions	108,994
Life Insurance	2,898
Medical Insurance	235,929
Employer Medicare	19,961
Maintenance and Repair Services - Equipment	5,081
Instructional Supplies and Materials	37,039
Textbooks - Bound	3,284
Other Supplies and Materials	515,221
Other Charges	11,760
Vocational Instruction Equipment	87,468
Total Career and Technical Education Program	\$ 2,571,399

Student Body Education Program

Bonus Payments	\$ 29,700
Other Salaries and Wages	155,141
Social Security	9,391

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Student Body Education Program (Cont.)

Pensions	\$ 9,931
Life Insurance	149
Employer Medicare	<u>2,196</u>
Total Student Body Education Program	\$ 206,508

Support Services

Attendance

Supervisor/Director	\$ 92,425
Other Salaries and Wages	16,160
Social Security	6,633
Pensions	6,953
Life Insurance	192
Employer Medicare	1,551
Data Processing Services	31,155
Travel	<u>2,480</u>
Total Attendance	157,549

Health Services

Supervisor/Director	\$ 66,982
Medical Personnel	446,651
Other Salaries and Wages	6,000
Social Security	29,767
Pensions	36,900
Life Insurance	1,631
Medical Insurance	152,580
Employer Medicare	6,962
Travel	4,210
Other Contracted Services	13,845
Drugs and Medical Supplies	11,945
Other Supplies and Materials	<u>3,661</u>
Total Health Services	781,134

Other Student Support

Career Ladder Program	\$ 2,000
Guidance Personnel	788,127

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Social Workers	\$ 24,520
Attendants	50,617
Other Salaries and Wages	393,648
Social Security	74,263
Pensions	85,642
Life Insurance	2,012
Medical Insurance	164,585
Employer Medicare	17,418
Evaluation and Testing	6,108
Other Contracted Services	585,971
Other Charges	8,580
Total Other Student Support	\$ 2,203,491

Regular Instruction Program

Supervisor/Director	\$ 187,008
Career Ladder Program	2,600
Librarians	519,434
Materials Supervisor	28,549
Secretary(ies)	87,874
Instructional Coaches	254,185
Other Salaries and Wages	276,956
Social Security	77,279
Pensions	90,292
Life Insurance	2,567
Medical Insurance	246,867
Employer Medicare	18,517
Communication	26,436
Maintenance and Repair Services - Equipment	6,433
Travel	25,272
Other Contracted Services	2,455
Library Books/Media	43,794
Other Supplies and Materials	3,971
In Service/Staff Development	9,608
Total Regular Instruction Program	\$ 1,910,097

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program

Other Salaries and Wages	\$ 20,411
Employer Medicare	296
Total Alternative Instruction Program	\$ 20,707

Special Education Program

Supervisor/Director	\$ 100,411
Career Ladder Program	600
Psychological Personnel	143,385
Medical Personnel	29,667
Secretary(ies)	74,724
Other Salaries and Wages	60,266
Social Security	22,001
Pensions	29,807
Life Insurance	808
Medical Insurance	95,640
Employer Medicare	5,590
Communication	517
Postal Charges	700
Travel	13,466
Other Contracted Services	269,492
Other Supplies and Materials	4,821
Total Special Education Program	\$ 851,895

Career and Technical Education Program

Supervisor/Director	\$ 48,326
Secretary(ies)	17,576
Social Security	3,856
Pensions	4,242
Life Insurance	126
Medical Insurance	9,748
Employer Medicare	902
Travel	6,598
Other Charges	9,785
Total Career and Technical Education Program	\$ 101,159

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Technology

Supervisor/Director	\$ 88,563
Computer Programmer(s)	117,229
Secretary(ies)	40,852
Clerical Personnel	41,008
Other Salaries and Wages	24,000
Social Security	18,122
Pensions	20,185
Life Insurance	675
Medical Insurance	53,777
Employer Medicare	4,238
Data Processing Services	6,306
Maintenance and Repair Services - Equipment	8,606
Internet Connectivity	95,151
Travel	7,567
Software	30,015
Other Charges	43,394
Other Equipment	57,193
Total Technology	\$ 656,881

Other Programs

On-behalf Payments to OPEB	\$ 241,575
Internet Connectivity	622,691
Total Other Programs	\$ 864,266

Board of Education

Secretary to Board	\$ 10,440
Other Salaries and Wages	2,500
Board and Committee Members Fees	62,500
Social Security	1,891
Pensions	2,560
Life Insurance	1,082
Medical Insurance	57,646
Employer Medicare	887
On-behalf Payments to OPEB	244,246
Other Fringe Benefits	29,628

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Audit Services	\$ 32,900
Dues and Memberships	11,640
Legal Services	71,469
Travel	35,573
Liability Insurance	158,354
Trustee's Commission	222,584
Workers' Compensation Insurance	424,893
Criminal Investigation of Applicants - TBI	4,491
Other Charges	<u>7,244</u>
Total Board of Education	\$ 1,382,528

Director of Schools

County Official/Administrative Officer	\$ 128,099
Secretary(ies)	35,389
Other Salaries and Wages	8,308
Social Security	10,199
Pensions	11,162
Life Insurance	256
Medical Insurance	20,881
Unemployment Compensation	5,262
Employer Medicare	2,385
Communication	18,353
Dues and Memberships	6,897
Postal Charges	2,165
Travel	8,484
Office Supplies	<u>4,047</u>
Total Director of Schools	261,887

Office of the Principal

Principals	\$ 1,131,788
Career Ladder Program	2,000
Assistant Principals	875,655
Secretary(ies)	691,057
Clerical Personnel	9,875
Other Salaries and Wages	59,490

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Social Security	\$ 160,764
Pensions	149,191
Life Insurance	5,719
Medical Insurance	543,427
Employer Medicare	37,645
Communication	74,952
Office Supplies	696
Other Charges	<u>11,994</u>
Total Office of the Principal	\$ 3,754,253

Fiscal Services

Other Charges	\$ <u>120,067</u>
Total Fiscal Services	120,067

Operation of Plant

Custodial Personnel	\$ 1,240,356
Other Salaries and Wages	14,119
Social Security	71,140
Pensions	81,111
Life Insurance	4,909
Medical Insurance	342,289
Employer Medicare	16,850
Maintenance and Repair Services - Equipment	22,925
Other Contracted Services	92,831
Custodial Supplies	105,648
Electricity	1,155,929
Natural Gas	160,848
Water and Sewer	251,459
Building and Contents Insurance	<u>433,672</u>
Total Operation of Plant	3,994,086

Maintenance of Plant

Supervisor/Director	\$ 9,031
Maintenance Personnel	382,793
Other Salaries and Wages	65,769

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Social Security	\$ 24,797
Pensions	30,140
Life Insurance	1,027
Medical Insurance	97,615
Employer Medicare	6,216
Communication	2,140
Maintenance and Repair Services - Buildings	51,971
Maintenance and Repair Services - Vehicles	4,881
Other Contracted Services	18,743
Gasoline	12,612
General Construction Materials	177,986
Other Charges	<u>7,854</u>
Total Maintenance of Plant	\$ 893,575

Transportation

Supervisor/Director	\$ 47,407
Bus Drivers	38,828
Other Salaries and Wages	37,790
Social Security	7,412
Pensions	4,375
Life Insurance	122
Medical Insurance	9,220
Employer Medicare	1,750
Contracts with Parents	906
Contracts with Vehicle Owners	1,705,158
Maintenance and Repair Services - Vehicles	10,290
Medical and Dental Services	1,053
Travel	900
Gasoline	7,637
Other Supplies and Materials	682
Vehicle and Equipment Insurance	97,310
Other Charges	8,640
Transportation Equipment	<u>83,575</u>
Total Transportation	2,063,055

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other

Other Salaries and Wages	\$ 27,753
Social Security	1,673
Pensions	552
Employer Medicare	403
Other Contracted Services	69,183
Other Supplies and Materials	<u>16,058</u>
Total Central and Other	\$ 115,622

Operation of Non-Instructional Services

Community Services

Other Salaries and Wages	\$ 176,578
Social Security	10,017
Pensions	11,006
Life Insurance	256
Medical Insurance	37,958
Employer Medicare	2,427
Instructional Supplies and Materials	4,797
Other Supplies and Materials	1,803
Other Charges	<u>1,790</u>
Total Community Services	246,632

Early Childhood Education

Supervisor/Director	\$ 34,003
Teachers	836,122
Career Ladder Program	2,000
Educational Assistants	250,714
Other Salaries and Wages	5,000
Certified Substitute Teachers	18,268
Non-certified Substitute Teachers	29,138
Social Security	66,550
Pensions	71,389
Life Insurance	3,333
Medical Insurance	244,965
Employer Medicare	15,945
Instructional Supplies and Materials	11,256
Other Charges	<u>5,678</u>
Total Early Childhood Education	1,594,361

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

General Purpose School Fund (Cont.)

Capital Outlay

Regular Capital Outlay

Architects	\$ 112,789
Engineering Services	5,000
Building Construction	428,753
Building Improvements	1,456,746
Site Development	6,300
Other Capital Outlay	<u>2,308,373</u>
Total Regular Capital Outlay	\$ 4,317,961

Other Debt Service

Education

Other Debt Service	\$ 2,101,839
Total Education	<u>2,101,839</u>

Total General Purpose School Fund

\$ 55,376,349

School Federal Projects Fund

Instruction

Regular Instruction Program	
Teachers	\$ 475,018
Educational Assistants	508,009
Non-certified Substitute Teachers	7,125
Social Security	58,093
Pensions	38,381
Life Insurance	1,504
Medical Insurance	124,459
Employer Medicare	13,822
Instructional Supplies and Materials	378,740
Software	205,321
Regular Instruction Equipment	<u>351,148</u>
Total Regular Instruction Program	\$ 2,161,620

Special Education Program

Teachers	\$ 387,236
Homebound Teachers	26,817
Educational Assistants	542,742

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Speech Pathologist	\$ 62,992
Social Security	50,609
Pensions	30,191
Life Insurance	1,326
Medical Insurance	116,669
Employer Medicare	14,205
Instructional Supplies and Materials	100,104
Other Supplies and Materials	12,091
Special Education Equipment	8,984
Total Special Education Program	\$ 1,353,966

Career and Technical Education Program

Educational Assistants	\$ 20,773
Other Salaries and Wages	1,000
Social Security	1,178
Pensions	1,382
Life Insurance	51
Medical Insurance	7,961
Employer Medicare	290
Instructional Supplies and Materials	11,674
Software	12,588
Other Supplies and Materials	7,798
Vocational Instruction Equipment	27,115
Total Career and Technical Education Program	91,810

Support Services**Health Services**

Drugs and Medical Supplies	\$ 17,653
Total Health Services	17,653

Other Student Support

Other Contracted Services	\$ 2,000
Other Supplies and Materials	22,013
In Service/Staff Development	15,462
Other Charges	73,298
Other Equipment	206,562
Total Other Student Support	319,335

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program

Supervisor/Director	\$ 45,410
Secretary(ies)	36,824
Instructional Coaches	353,870
Other Salaries and Wages	89,643
Non-certified Substitute Teachers	1,125
Social Security	26,889
Pensions	29,736
Life Insurance	969
Medical Insurance	115,182
Employer Medicare	7,177
Maintenance and Repair Services - Equipment	5,894
Postal Charges	34
Travel	1,047
Other Supplies and Materials	7,027
In Service/Staff Development	111,649
Other Equipment	<u>3,717</u>
Total Regular Instruction Program	\$ 836,193

Special Education Program

Psychological Personnel	\$ 105,832
Medical Personnel	11,125
Clerical Personnel	30,730
Other Salaries and Wages	26,305
Social Security	9,217
Pensions	7,668
Life Insurance	256
Employer Medicare	2,503
Contracts with Private Agencies	5,760
Maintenance and Repair Services - Equipment	3,930
Other Supplies and Materials	29,082
In Service/Staff Development	12,923
Other Equipment	<u>15,530</u>
Total Special Education Program	260,861

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Career and Technical Education Program

Travel	\$ 466
In Service/Staff Development	<u>2,572</u>
Total Career and Technical Education Program	\$ 3,038

Technology

Computer Programmer(s)	\$ 37,637
Social Security	2,311
Pensions	2,503
Life Insurance	80
Medical Insurance	7,961
Employer Medicare	541
Other Equipment	<u>47,870</u>
Total Technology	98,903

Operation of Plant

Custodial Supplies	\$ 55,789
Plant Operation Equipment	<u>5,932</u>
Total Operation of Plant	61,721

Transportation

Bus Drivers	\$ 64,350
Other Salaries and Wages	38,539
Social Security	4,488
Pensions	48
Employer Medicare	1,492
Contracts with Parents	11,986
Maintenance and Repair Services - Vehicles	15,955
Gasoline	<u>13,785</u>
Total Transportation	150,643

Operation of Non-Instructional Services

Community Services

Other Salaries and Wages	\$ 420,993
Social Security	25,466
Pensions	27,612

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

School Federal Projects Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Employer Medicare	\$ 6,105
Instructional Supplies and Materials	68,251
Other Supplies and Materials	<u>1,724</u>
Total Community Services	\$ 550,151

Capital Outlay

Regular Capital Outlay

Architects	\$ 41,200
Other Capital Outlay	<u>1,823,910</u>
Total Regular Capital Outlay	<u>1,865,110</u>

Total School Federal Projects Fund

\$ 7,771,004

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$ 85,906
Accountants/Bookkeepers	35,116
Cafeteria Personnel	1,212,356
Other Salaries and Wages	162,554
Social Security	85,593
Pensions	77,487
Life Insurance	5,418
Medical Insurance	386,938
Employer Medicare	20,039
Other Fringe Benefits	24,618
Communication	4,132
Maintenance and Repair Services - Equipment	29,433
Travel	3,518
Other Contracted Services	53,678
Food Preparation Supplies	133,165
Food Supplies	1,602,721
Uniforms	5,120
USDA - Commodities	357,550
Other Supplies and Materials	4,098

(Continued)

CAMPBELL COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Campbell County School Department (Cont.)

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

In Service/Staff Development	\$ 6,411
Other Charges	84,514
Food Service Equipment	<u>330,049</u>
Total Food Service	<u>\$ 4,710,414</u>

Total Central Cafeteria Fund

\$ 4,710,414

Internal School Fund

Operation of Non-Instructional Services

Community Services

Other Charges	\$ 2,081,338
Total Community Services	<u>\$ 2,081,338</u>

Total Internal School Fund

2,081,338

Total Governmental Funds - Campbell County School Department

\$ 69,939,105

SINGLE AUDIT SECTION



JASON E. MUMPOWER
Comptroller

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

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Campbell County basic financial statements as listed in the table of contents, and have issued our report thereon dated September 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the discretely presented Campbell County School Department, as described in our report on Campbell County financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Campbell County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2025-001 and 2025-002.

Campbell County's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on Campbell County's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Campbell County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

Very truly yours,


Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

September 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

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Campbell County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Campbell County's major federal programs for the year ended June 30, 2025. Campbell County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Campbell County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 Campbell County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Campbell County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Campbell County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Campbell County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Campbell County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

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

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

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Campbell County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Campbell County's basic financial statements. We issued our report thereon dated September 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

September 30, 2025

JEM/gc

CAMPBELL COUNTY, TENNESSEE, AND THE CAMPBELL COUNTY SCHOOL DEPARTMENT

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

For the Year Ended June 30, 2025

Federal/Pass-through Agency/State Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (4)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	\$ 367,013 (5)
National School Lunch Program (Commodities - Cash Assistance)	10.555	N/A	9,463 (5)
Passed-through State Department of Health:			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-25-83378	158,101
Passed-through State Department of Education:			
Child Nutrition Cluster: (4)			
School Breakfast Program	10.553	N/A	1,080,303
National School Lunch Program	10.555	N/A	3,129,562 (5)
Fresh Fruit and Vegetable Program	10.582	N/A	107,650
Direct Program:			
Emergency Watershed Protection Program	10.923	N/A	<u>113,011</u>
Total U.S. Department of Agriculture			<u>\$ 4,965,103</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program	14.228	33004-35823	\$ 414,263
Passed-through Tennessee Housing Development Agency:			
HOME Investment Partnerships Program	14.239	HM-22-06	<u>521,933</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 936,196</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Airport Improvement Program	20.106	(6)	\$ 461,007 (5)
COVID-19 - Airport Improvement Program	20.106	40100-47260	4,749 (5)
Highway Planning and Construction	20.205	(3)	56,603
Passed-through State Department of Safety and Homeland Security:			
Alcohol Open Container Requirements	20.607	(6)	<u>38,820</u>
Total U.S. Department of Transportation			<u>\$ 561,179</u>
U.S. Department of the Treasury:			
Passed-through State Department of Health:			
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(3)	\$ 20,081 (5)
Passed-through State Department of Education:			
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>100,003 (5)</u>
Total U.S. Department of the Treasury			<u>\$ 120,084</u>
U.S. Environmental Protection Agency:			
Passed-through East Tennessee Development District:			
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	(3)	<u>\$ 36,804</u>
Total U.S. Environmental Protection Agency			<u>\$ 36,804</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 2,076,667
Special Education Cluster (IDEA): (4)			
Special Education - Grants to States	84.027	N/A	1,639,052
Special Education - Preschool Grants	84.173	N/A	57,589
Career and Technical Education - Basic Grants to States	84.048	N/A	133,579
Twenty-first Century Community Learning Centers	84.287	N/A	550,150

(Continued)

CAMPBELL COUNTY, TENNESSEE, AND THE CAMPBELL COUNTY SCHOOL DEPARTMENT

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

Federal/Pass-through Agency/State Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education: (cont.)			
Passed-through State Department of Education: (cont.)			
Rural Education	84.358	N/A	\$ 151,600
Supporting Effective Instruction State Grants	84.367	N/A	480,903
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund (ESSER ARP)	84.425U	N/A	2,338,582 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Emergency Relief Fund - Homeless Children and Youth (ESSER ARP)	84.425W	N/A	55,382 (5)
Total U.S. Department of Education			<u>\$ 7,483,504</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Immunization Cooperative Agreements	93.268	GG-24-80657-01	\$ 16,060
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	34349-18623	4,910
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	GG-25-83378	598
Medicaid Cluster: (4)			
Medical Assistance Program	93.778	GG-25-83378	109,222
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	GG-25-83378	13,921
Maternal and Child Health Service Block Grant to the States	93.994	GG-25-83378	54,778
Total U.S. Department of Health and Human Services			<u>\$ 199,489</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	34101-27125	\$ 25,156
Homeland Security Grant Program	97.067	34101-14623	14,500
Total U.S. Department of Homeland Security			<u>\$ 39,656</u>
Total Expenditures of Federal Grants			
			<u><u>\$ 14,342,015</u></u>
State Grants			
Litter Program - State Department of Transportation	(3)		\$ 58,255
Health Department Grants - State Department of Health	GG-25-83378		511,624
Airport Maintenance - State Department of Transportation	(3)		12,112
Airport Improvement Program - State Department of Transportation	40110-51008		2,457,201
Highway Planning Grant - State Department of Transportation	07LPLM-F3-019		14,151
Aging Program - State Commission on Aging	(3)		8,982
Juvenile Services Program - State Children's Services Commission	(3)		4,500
Law Enforcement Training Programs - State Department of Commerce and Insurance	(3)		75,000
Innovative School Models Grant - State Department of Education	(3)		1,409,650
State Direct Appropriation Grant - State Department of Finance and Administration	(3)		49,373
Violent Crime Intervention Fund - State Department of Finance and Administration	(3)		265,514
Statewide School Resource Officer Grant - State Department of Safety	34901-01536		965,850
2024 Training Equipment Grant - Tennessee Corrections Institute	31609-0087		13,286
State Special Education Preschool Grant - State Department of Education	(3)		973,389
Lottery for Education: After School Program - State Department of Education	(3)		123,737
Early Childhood Education Program - State Department of Education	(3)		94,119
Driver's Education- State Department of Education	(3)		12,166
Summer Learning Camp - State Department of Education	(3)		398,269
Learning Camp Transportation - State Department of Education	(3)		<u>49,764</u>
Total State Grants			<u><u>\$ 7,496,942</u></u>

(Continued)

CAMPBELL COUNTY, TENNESSEE, AND THE CAMPBELL COUNTY SCHOOL DEPARTMENT**Schedule of Expenditures of Federal Awards and State Grants (1) (2) (7) (8) (Cont.)**

ALN =Assistance Listing Number

N/A - Not Applicable

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

(2) Campbell County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.

(3) Information not available.

(4) Child Nutrition Cluster total \$4,693,991; Special Education Cluster (IDEA) total \$1,696,641; Medicaid Cluster total \$109,222.

(5) ALN Totals: ALN 10.555, \$3,506,038; ALN 20.106, \$465,756; ALN 21.027, \$120,084, ALN 84.425, \$2,393,964.

(6) Grants with multiple pass-through identifying numbers:

ALN 20.106: 40100-51008 \$177,190; 40100-50931 \$283,817

ALN 20.607: Z24THS037 \$20,503; Z25THS041 \$18,317

(7) No amounts (\$0) were passed through to subrecipients.

(8) CONSOLIDATED ADMINISTRATION

The following amounts were consolidated for administration purposes:

Program Title	ALN	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	\$ 64,972
Supporting Effective Instruction State Grants	84.367	31,675
Rural Education	84.358	20,304
		<u>\$ 116,951</u>

CAMPBELL 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 Financial Report for Campbell County, Tennessee, for the year ended June 30, 2025.

Prior-year Financial Statement Findings

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

Prior-year Federal Awards Findings

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

CAMPBELL COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Campbell County is unmodified.
2. Internal Control Over Financial Reporting:

* Material weakness identified?	NO
* Significant deficiency identified?	NONE REPORTED
3. Noncompliance material to the financial statements noted? NO

Federal Awards:

4. Internal Control Over Major Federal Programs:

* Material weakness identified?	NO
* Significant deficiency identified?	NONE REPORTED
5. Type of report auditor issued on compliance for major programs. UNMODIFIED
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? NO
7. Identification of Major Federal Programs:

* Assistance Listing Numbers: 84.010	Title I Grants to Local Education Agencies
* Assistance Listing Number: 84.425	COVID 19 - Education Stabilization Fund
8. Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000
9. Auditee qualified as low-risk auditee? YES

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our audit are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plan whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2025-001

AN INVESTIGATION OF THE CAMPBELL COUNTY SCHOOL DEPARTMENT DISCLOSED THAT AN EMPLOYEE IMPROPERLY GIFTED SURPLUS CAFETERIA PROPERTY TO A LOCAL RESTAURANT

*(Noncompliance Under *Government Auditing Standards*)*

An investigation by the Comptroller's Division of Investigations of the Campbell County School Department disclosed that a Campbell County High School employee improperly gifted cafeteria chairs to a local restaurant. The investigation disclosed that the employee was not authorized to give away the property, and that it was supposed to be disposed of in compliance with the school system policy. Details of the finding and recommendations related to the investigation can be found in a report dated November 7, 2025, at www.comptroller.tn.gov/ia.

OFFICE OF DIRECTOR OF FINANCE

FINDING 2025-002

COMPETITIVE BIDS WERE NOT SOLICITED FOR INSURANCE

*(Noncompliance Under *Government Auditing Standards*)*

The Campbell County School Department participates in the state health insurance plans while Campbell County has obtained a private insurance policy for employee health insurance. Competitive bids were not solicited for the private insurance policy. The state attorney general has opined in Opinion No. 22-10 that insurance purchased from a private corporation would require competitive bids. Campbell County operates under the provisions of the County Financial Management System of 1981, and under this law, the county established purchasing procedures that require purchases over \$25,000 to be competitively bid. The failure to solicit competitive bids could result in the county paying more than the most competitive price. This deficiency is due to a lack of management oversight and a failure to follow state statutes.

RECOMMENDATION

All purchases should be made in compliance with the applicable state statutes and county purchasing procedures.

MANAGEMENT'S RESPONSE – DIRECTOR OF FINANCE

No formal management's response was submitted. However, an explanation to the finding is included in the Corrective Action Plan.

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.

CAMPBELL 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
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OFFICE OF DIRECTOR OF FINANCE

2025-002	Competitive bids were not solicited for insurance.	232
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CAMPBELL COUNTY
Department of Finance
Jeff Marlow, Director
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Jacksboro, TN 37757
Office: 423-562-6201 • Fax: 423-562-0535

September 24, 2025

Corrective Action Plan

FINDING: COMPETITIVE BIDS WERE NOT SOLICITED FOR INSURANCE

Response and Corrective Action Plan Prepared by:
Jeff Malow, Finance Director

Person Responsible for Implementing the Corrective Action:
Eric Pearson, Finance Director

Anticipated Completion Date of Corrective Action:
January - March 2026

Repeat Finding:
No

Planned Corrective Action:
Campbell County's Insurance Broker will conduct a Request for Proposals or Request for Qualifications solicitation process on behalf of the county to effectuate compliance with the public solicitation requirement for future contracts with Medial Insurance Providers in accordance with the opinion expressed in Attorney General Opinion No. 22-10.

Signature:

