



ANNUAL FINANCIAL REPORT

Claiborne County, Tennessee

For the Year Ended June 30, 2025

Jason E. Mumpower
Comptroller of the Treasury



**DIVISION OF
LOCAL GOVERNMENT AUDIT**

ANNUAL FINANCIAL REPORT
CLAIBORNE 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.

CLAIBORNE COUNTY, TENNESSEE

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Summary of Audit Findings

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

Scope

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

Results

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

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

Findings

The following is a summary of the audit findings:

OFFICES OF FINANCE DIRECTOR AND SHERIFF

- ◆ Accrued leave balances exceeded the maximum balance provided by the county's personnel policy.

OFFICE OF SHERIFF

- ◆ An employee of the sheriff's department entered into a contract in violation of the Financial Management Act of 1981 and the Uniformity in Local Government Financing Act.



INTRODUCTORY SECTION

CLAIBORNE COUNTY OFFICIALS

June 30, 2025

Officials

Joe Brooks, County Mayor
Ronald Pittman, Road Superintendent
Meredith Arnold, Director of Schools
Denise Alexander, Trustee
Shane Breeding, Assessor of Property
Karen Hurst, County Clerk
Jackie Rosenbalm, Circuit, General Sessions, and Juvenile Courts Clerk
Patricia Simmons, Clerk and Master
Kimberly Harmon-Reece, Register of Deeds
Bob Brooks, Sheriff
Eric Pearson, Finance Director

Board of County Commissioners

Mike Campbell, Chairman	Steve Mason
Haley Barker	Sherry McCreary
Rosemary Barnett	Zach Mullins
Steve Brogan	David Mundy
Carolyn Brooks	Gary Poore
Zachary Bunch	Quinton Rogers
Dennis Cook	Anthony Rowe
Mitchell Cosby	Timothy Shrout
Stacey Crawford	Whitt Shuford
Nathan Epperson	Dustin Wilson
Eric Jones	

Board of Education

Wade Breeding, Chairman	Juanita Honeycutt
Miranda Adams	Neta Munsey
Shane Bunch	Dan Pearman
Linda Fultz	

Financial Management Committee

Mike Campbell, Chairman	Mitchell Cosby
Joe Brooks, County Mayor	Zach Mullins
Ronald Pittman, Road Superintendent	David Mundy
Meredith Arnold, Director of Schools	

Audit Committee

Carolyn Brooks, Chairperson	Zachary Bunch
Rosemary Barnett	Dennis Cook
Steve Brogan	

FINANCIAL SECTION



JASON E. MUMPOWER
Comptroller

Independent Auditor's Report

Claiborne County Mayor and
Board of County Commissioners
Claiborne 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 Claiborne 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 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 Claiborne County, Tennessee, as of June 30, 2025, and the respective changes in financial position thereof and the respective budgetary comparison for the General, Solid Waste/Sanitation, Other General Government, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Claiborne County School Department, which represent 1.47 percent, 3.24 percent, and 3.14 percent, respectively, of the assets, net position, and revenues of the discretely presented Claiborne County School Department. 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 Internal School Fund of the Claiborne County School Department, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Claiborne 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., Claiborne 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 (\$58,748) for the primary government and (\$741,269) 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 Claiborne 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 Claiborne 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 Claiborne 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 schedule of 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 Claiborne 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 Claiborne County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Claiborne County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Requirements by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2025, on our consideration of Claiborne 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 Claiborne 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 Claiborne County's internal control over financial reporting and compliance.

Very truly yours,


Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 17, 2025

JEM/gc

BASIC FINANCIAL STATEMENTS SECTION

CLAIBORNE COUNTY, TENNESSEE**Statement of Net Position****June 30, 2025**

	Primary Government	Component Unit
	Governmental Activities	Claiborne County School Department
ASSETS		
Cash	\$ 95,934	\$ 6,527,870
Equity in Pooled Cash and Investments	15,890,963	16,840,423
Accounts Receivable	178,429	1,376,130
Allowance for Uncollectibles	(7,121)	0
Due from Other Governments	864,331	3,510,890
Property Taxes Receivable	11,318,260	6,692,265
Allowance for Uncollectible Property Taxes	(196,595)	(117,644)
Restricted Assets - Amounts Accumulated for Pension Benefits	0	606,317
Net Pension Asset - Agent Plan	1,051,422	723,429
Net Pension Asset - Teacher Retirement Plan	0	203,515
Net Pension Asset - Teacher Legacy Pension Plan	0	7,447,337
Capital Assets:		
Assets Not Depreciated:		
Land	1,054,592	1,224,296
Construction in Progress	301,050	245,562
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	13,171,517	27,351,252
Infrastructure	18,697,299	0
Other Capital Assets	4,159,058	2,830,756
Intangible Right-to-Use Assets	194,692	0
Total Assets	<u>\$ 66,773,831</u>	<u>\$ 75,462,398</u>

DEFERRED OUTFLOW OF RESOURCES

Pension Changes in Experience	\$ 672,061	\$ 2,465,229
Pension Changes in Assumptions	0	80,873
Pension Changes in Proportion	0	715,488
Pension Contributions After Measurement Date	533,732	1,500,995
OPEB Changes in Experience	0	2,847,539
OPEB Changes in Assumptions	0	2,497,917
Total Deferred Outflow of Resources	<u>\$ 1,205,793</u>	<u>\$ 10,108,041</u>

(Continued)

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

	Primary Government	Governmental Activities	Component Unit
			Claiborne County School Department
LIABILITIES			
Accounts Payable	\$ 178,861	\$ 1,184,327	
Accrued Interest Payable	118,938	0	
Payroll Deductions Payable	2,582	0	
Contracts Payable	429,804	0	
Retainage Payable	14,172	0	
Due to Other Governments	3,555,409	0	
Due to State of Tennessee	51,769	0	
Other Current Liabilities	0	3,485,630	
Noncurrent Liabilities:			
Due Within One Year - SBITA	43,431	0	
Due Within One Year - Debt	2,735,000	0	
Due Within One Year - Other	363,155	761,082	
Due in More Than One Year - SBITA	145,721	0	
Due in More Than One Year - Debt	10,760,636	0	
Due in More Than One Year - Other	744,701	27,967,147	
Total Liabilities	\$ 19,144,179	\$ 33,398,186	
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	\$ 10,691,842	\$ 6,313,942	
Deferred Credit on Refunding	30,881	0	
Pension Changes in Experience	256,211	238,811	
Pension Changes on Investment Earnings	412,340	1,768,479	
Pension Changes in Proportion	0	165,298	
OPEB Changes in Experience	0	3,268,909	
OPEB Changes in Assumptions	0	6,203,225	
Total Deferred Inflows of Resources	\$ 11,391,274	\$ 17,958,664	
NET POSITION			
Net Investment in Capital Assets	\$ 36,031,820	\$ 31,651,866	
Restricted for:			
General Government	105,733	0	
Finance	387,693	0	
Administration of Justice	252,103	0	
Public Safety	144,652	0	
Public Health and Welfare	2,785,613	0	
Highways	1,674,118	0	
Debt Service	836,104	0	
Education	0	9,425,710	
Capital Projects	1,035,909	0	
Pensions	1,051,422	8,980,598	
Unrestricted	(6,860,996)	(15,844,585)	
Total Net Position	\$ 37,444,171	\$ 34,213,589	

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

CLAIBORNE 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			Component Unit			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities						
Primary Government:											
Governmental Activities:											
General Government	\$ 3,881,431	\$ 258,784	\$ 2,971,200	\$ 0	\$ (651,447)	\$ 0	\$ 0	Claiborne County School Department			
Finance	1,787,146	1,068,506	0	0	(718,640)	0	0				
Administration of Justice	1,772,823	632,986	144,013	0	(995,824)	0	0				
Public Safety	8,095,424	1,019,736	1,874,913	0	(5,200,775)	0	0				
Public Health and Welfare	6,880,868	889,068	256,867	122,399	(5,612,534)	0	0				
Social, Cultural, and Recreational Services	440,842	0	49,891	0	(390,951)	0	0				
Agriculture and Natural Resources	223,483	0	0	0	(223,483)	0	0				
Highways	4,448,202	0	2,635,119	249,469	(1,563,614)	0	0				
Interest on Long-term Debt	219,109	0	0	0	(219,109)	0	0				
Total Primary Government	\$ 27,749,328	\$ 3,869,080	\$ 7,932,003	\$ 371,868	\$ (15,576,377)	\$ 0	\$ 0				
Component Unit:											
Claiborne County School Department	\$ 60,858,012	\$ 601,739	\$ 15,508,075	\$ 0	\$ 0	\$ 0	\$ (44,748,198)				
Total Component Unit	\$ 60,858,012	\$ 601,739	\$ 15,508,075	\$ 0	\$ 0	\$ 0	\$ (44,748,198)				

(Continued)

CLAIBORNE 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	Claiborne County School Department					
General Revenues:									
Taxes:									
Property Taxes Levied for General Purposes				\$ 8,589,717	\$ 7,082,042				
Property Taxes Levied for Solid Waste/Sanitation				1,743,845	0				
Property Taxes Levied for Highways				74,802	0				
Property Taxes Levied for Debt Service				124,201	0				
Property Taxes Levied for Highway Capital Projects				112,199	0				
Local Option Sales Taxes				0	5,301,076				
Wheel Tax				1,106,721	0				
General Litigation Tax				184,099	0				
Wholesale Beer Tax				79,493	0				
Hotel/Motel Tax				109,919	0				
Other Taxes				321,420	14,938				
Grants and Contributions Not Restricted to Specific Programs				4,844,028	33,707,023				
Unrestricted Investment Income				1,494,076	220,558				
Miscellaneous				74,625	414,913				
Total General Revenues				\$ 18,859,145	\$ 46,740,550				
Change in Net Position				\$ 3,282,768	\$ 1,992,352				
Net Position, July 1, 2024				34,220,151	32,962,506				
Restatement - See Note I.D.10.				(58,748)	(741,269)				
Net Position, June 30, 2025				\$ 37,444,171	\$ 34,213,589				

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

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

	Major Funds				
	General	Solid Waste / Sanitation	General Government Fund	Other	General Debt Service
				Highway / Public Works	
ASSETS					
Cash	\$ 0	\$ 400	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	8,018,091	2,284,525	2,143,260	1,598,842	947,529
Accounts Receivable	18,955	61,906	0	20,423	2,556
Allowance for Uncollectibles	0	(7,121)	0	0	0
Due from Other Governments	416,545	40	0	447,746	0
Due from Other Funds	1,359	0	0	0	0
Property Taxes Receivable	8,694,403	2,073,827	0	77,774	355,962
Allowance for Uncollectible Property Taxes	(154,661)	(34,182)	0	(1,363)	(4,348)
Total Assets	\$ 16,994,692	\$ 4,379,395	\$ 2,143,260	\$ 2,143,422	\$ 1,301,699
LIABILITIES					
Accounts Payable	\$ 72,452	\$ 45,393	\$ 0	\$ 58,751	\$ 0
Payroll Deductions Payable	2,577	0	0	5	0
Contracts Payable	215,658	0	214,146	0	0
Retainage Payable	11,350	0	2,822	0	0
Due to Other Funds	0	0	0	0	0
Due to State of Tennessee	51,769	0	0	0	0
Due to Other Governments	0	0	3,555,409	0	0
Total Liabilities	\$ 353,806	\$ 45,393	\$ 3,772,377	\$ 58,756	\$ 0

(Continued)

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

DEFERRED INFLOWS OF RESOURCES

	Major Funds				
	General	Solid Waste / Sanitation	General Government Fund	Highway / Public Works	General Debt Service
Deferred Current Property Taxes	\$ 8,192,573	\$ 1,969,473	\$ 0	\$ 73,401	\$ 346,657
Deferred Delinquent Property Taxes	337,037	68,124	0	2,922	4,812
Other Deferred/Unavailable Revenue	26,805	0	0	217,199	0
Total Deferred Inflows of Resources	\$ 8,556,415	\$ 2,037,597	\$ 0	\$ 293,522	\$ 351,469

FUND BALANCES

Restricted:

Restricted for General Government	\$ 105,733	\$ 0	\$ 0	\$ 0	\$ 0
Restricted for Finance	218,929	0	0	0	0
Restricted for Administration of Justice	252,103	0	0	0	0
Restricted for Public Safety	124,158	0	0	0	0
Restricted for Public Health and Welfare	1,366,266	1,351,223	0	0	0
Restricted for Highways/Public Works	0	0	0	1,453,997	0
Restricted for Capital Outlay	0	10,369	0	0	0
Restricted for Debt Service	0	0	0	0	950,230
Restricted for Capital Projects	155,437	0	0	0	0

Committed:

Committed for Public Health and Welfare	0	934,813	0	0	0
Committed for Highways/Public Works	0	0	0	337,147	0

Assigned:

Assigned for Public Health and Welfare	193,968	0	0	0	0
Assigned for Other Operations	430,053	0	0	0	0
Unassigned	5,237,824	0	(1,629,117)	0	0
Total Fund Balances	\$ 8,084,471	\$ 2,296,405	\$ (1,629,117)	\$ 1,791,144	\$ 950,230

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$ 16,994,692 \$ 4,379,395 \$ 2,143,260 \$ 2,143,422 \$ 1,301,699

(Continued)

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
ASSETS			
Cash	\$ 95,534	\$ 95,934	
Equity in Pooled Cash and Investments	898,716	15,890,963	
Accounts Receivable	74,589	178,429	
Allowance for Uncollectibles	0	(7,121)	
Due from Other Governments	0	864,331	
Due from Other Funds	0	1,359	
Property Taxes Receivable	116,294	11,318,260	
Allowance for Uncollectible Property Taxes	(2,041)	(196,595)	
Total Assets	\$ 1,183,092	\$ 28,145,560	
LIABILITIES			
Accounts Payable	\$ 2,265	\$ 178,861	
Payroll Deductions Payable	0	2,582	
Contracts Payable	0	429,804	
Retainage Payable	0	14,172	
Due to Other Funds	1,359	1,359	
Due to State of Tennessee	0	51,769	
Due to Other Governments	0	3,555,409	
Total Liabilities	\$ 3,624	\$ 4,233,956	

(Continued)

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	\$ 109,738	\$ 10,691,842	
Deferred Delinquent Property Taxes	4,383	417,278	
Other Deferred/Unavailable Revenue	0	244,004	
Total Deferred Inflows of Resources	\$ 114,121	\$ 11,353,124	
FUND BALANCES			
Restricted:			
Restricted for General Government	\$ 0	\$ 105,733	
Restricted for Finance	168,764	387,693	
Restricted for Administration of Justice	0	252,103	
Restricted for Public Safety	20,494	144,652	
Restricted for Public Health and Welfare	0	2,717,489	
Restricted for Highways/Public Works	0	1,453,997	
Restricted for Capital Outlay	0	10,369	
Restricted for Debt Service	0	950,230	
Restricted for Capital Projects	876,089	1,031,526	
Committed:			
Committed for Public Health and Welfare	0	934,813	
Committed for Highways/Public Works	0	337,147	
Assigned:			
Assigned for Public Health and Welfare	0	193,968	
Assigned for Other Operations	0	430,053	
Unassigned	0	3,608,707	
Total Fund Balances	\$ 1,065,347	\$ 12,558,480	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,183,092	\$ 28,145,560	

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

CLAIBORNE 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)	\$ 12,558,480
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	
Add: land	\$ 1,054,592
Add: construction in progress	301,050
Add: buildings and improvements net of accumulated depreciation	13,171,517
Add: infrastructure net of accumulated depreciation	18,697,299
Add: other capital assets net of accumulated depreciation	4,159,058
Add: intangible right-to-use assets net of accumulated amortization	<u>194,692</u>
	37,578,208
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Less: notes payable	\$ (490,000)
Less: bonds payable	(10,955,000)
Less: SBITA payable	(189,152)
Less: deferred credit on refunding	(30,881)
Less: compensated absences payable	(531,669)
Less: landfill closure/postclosure care costs	(576,187)
Less: accrued interest on bonds and notes	(118,938)
Less: unamortized premium on debt	<u>(2,050,636)</u>
	(14,942,463)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expenses in future years.	
Add: deferred outflows of resources related to pensions	\$ 1,205,793
Less: deferred inflows of resources related to pensions	<u>(668,551)</u>
	537,242
(4) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.	1,051,422
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.	<u>661,282</u>
Net position of governmental activities (Exhibit A)	<u><u>\$ 37,444,171</u></u>

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

CLAIBORNE COUNTY, TENNESSEE

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

	Major Funds				
	General	Solid Waste / Sanitation	Other General Government Fund	Highway / Public Works	General Debt Service
Revenues					
Local Taxes	\$ 10,495,087	\$ 1,766,883	\$ 0	\$ 254,123	\$ 488,508
Licenses and Permits	60,517	0	0	0	0
Fines, Forfeitures, and Penalties	129,402	0	0	0	0
Charges for Current Services	83,111	832,968	0	0	0
Other Local Revenues	1,896,787	138,774	0	27,425	2,554,547
Fees Received From County Officials	1,068,212	0	0	0	0
State of Tennessee	2,804,926	12,318	0	2,851,404	0
Federal Government	1,448,401	0	2,451,078	0	0
Other Governments and Citizens Groups	209,009	0	0	0	0
Total Revenues	\$ 18,195,452	\$ 2,750,943	\$ 2,451,078	\$ 3,132,952	\$ 3,043,055
Expenditures					
Current:					
General Government	\$ 1,343,967	\$ 0	\$ 0	\$ 0	\$ 0
Finance	1,264,898	0	0	0	0
Administration of Justice	1,673,202	0	0	0	0
Public Safety	7,885,749	0	0	0	0
Public Health and Welfare	712,205	2,307,100	0	0	0
Social, Cultural, and Recreational Services	351,133	0	0	0	0
Agriculture and Natural Resources	223,483	0	0	0	0
Other Operations	2,139,672	0	167,748	0	0
Highways	0	0	0	3,170,970	0

(Continued)

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

	Major Funds				
	General	Solid Waste / Sanitation	General Government Fund	Highway / Public Works	General Debt Service
Expenditures (Cont.)					
Debt Service:					
Principal on Debt	\$ 54,213	0	0	0	2,900,000
Interest on Debt	0	0	0	0	691,702
Other Debt Service	0	0	0	0	3,359
Capital Projects	803,987	0	3,732,737	0	0
Total Expenditures	\$ 16,452,509	\$ 2,307,100	\$ 3,900,485	\$ 3,170,970	\$ 3,595,061
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,742,943	\$ 443,843	\$ (1,449,407)	\$ (38,018)	\$ (552,006)
Other Financing Sources (Uses)					
Notes Issued	\$ 0	\$ 390,000	\$ 0	\$ 0	0
SBITA Issued	\$ 243,365	0	0	0	0
Transfers In	40,000	0	0	0	136,416
Transfers Out	0	(136,416)	0	(40,000)	0
Total Other Financing Sources (Uses)	\$ 283,365	\$ 253,584	\$ 0	\$ (40,000)	\$ 136,416
Net Change in Fund Balances	\$ 2,026,308	\$ 697,427	\$ (1,449,407)	\$ (78,018)	\$ (415,590)
Fund Balance, July 1, 2024	6,058,163	1,598,978	(179,710)	1,869,162	1,365,820
Fund Balance, June 30, 2025	\$ 8,084,471	\$ 2,296,405	\$ (1,629,117)	\$ 1,791,144	\$ 950,230

(Continued)

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

	Nonmajor Funds	Other Govern- ment Funds	Total Govern- mental Funds
Revenues			
Local Taxes	\$ 863,187	\$ 13,867,788	
Licenses and Permits	0	60,517	
Fines, Forfeitures, and Penalties	21,858	151,260	
Charges for Current Services	605,673	1,521,752	
Other Local Revenues	0	4,617,533	
Fees Received From County Officials	0	1,068,212	
State of Tennessee	0	5,668,648	
Federal Government	0	3,899,479	
Other Governments and Citizens Groups	0	209,009	
Total Revenues	<hr/> \$ 1,490,718	<hr/> \$ 31,064,198	
Expenditures			
Current:			
General Government	\$ 0	\$ 1,343,967	
Finance	494,930	1,759,828	
Administration of Justice	74,751	1,747,953	
Public Safety	46,487	7,932,236	
Public Health and Welfare	0	3,019,305	
Social, Cultural, and Recreational Services	0	351,133	
Agriculture and Natural Resources	0	223,483	
Other Operations	0	2,307,420	
Highways	0	3,170,970	

(Continued)

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

	Nonmajor Funds	Other Govern- ment Funds	Total Govern- mental Funds
Expenditures (Cont.)			
Debt Service:			
Principal on Debt	\$ 0	\$ 2,954,213	
Interest on Debt	0	691,702	
Other Debt Service	0	3,359	
Capital Projects	751,237	5,287,961	
Total Expenditures	<u>\$ 1,367,405</u>	<u>\$ 30,793,530</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 123,313</u>	<u>\$ 270,668</u>	
Other Financing Sources (Uses)			
Notes Issued	\$ 0	\$ 390,000	
SBITA Issued	0	243,365	
Transfers In	0	176,416	
Transfers Out	0	(176,416)	
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 633,365</u>	
Net Change in Fund Balances	\$ 123,313	\$ 904,033	
Fund Balance, July 1, 2024	<u>942,034</u>	<u>11,654,447</u>	
Fund Balance, June 30, 2025	<u>\$ 1,065,347</u>	<u>\$ 12,558,480</u>	

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

CLAIBORNE 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)	\$ 904,033
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:	
Add: capital assets purchased in the current period	\$ 2,374,955
Less: current-year depreciation expense	(2,256,867)
Less: current-year amortization of intangible right to use assets	<u>(48,673)</u> 69,415
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.	
Less: book value of capital assets disposed	(16,809)
(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	\$ 661,282
Less: deferred delinquent property taxes and other deferred June 30, 2024	<u>(693,384)</u> (32,102)
(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 net effect of these differences in the treatment of long-term debt and related items.	
Add: change in unamortized premium on debt issuances	\$ 410,126
Add: principal payments on bonds	2,540,000
Add: principal payments on notes	360,000
Add: principal payments on SBITA	54,213
Less: note proceeds	(390,000)
Less: SBITA issued	(243,365)
Add: change in deferred amount on refunding debt	<u>12,655</u> 2,743,629
(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	\$ 49,812
Change in compensated absences payable	(77,141)
Change in landfill closure/postclosure care costs	(202,482)
Change in net pension liability/asset - agent plan	363,461
Change in deferred outflows related to pensions	(368,627)
Change in deferred inflows related to pension	<u>(150,421)</u> (385,398)
Change in net position of governmental activities (Exhibit B)	<u>\$ 3,282,768</u>

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

CLAIBORNE 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)	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	\$ 10,495,087	\$ 0	\$ 10,495,087	\$ 9,588,151	\$ 9,588,151	\$ 906,936	
Licenses and Permits	60,517	0	60,517	60,000	60,000	517	
Fines, Forfeitures, and Penalties	129,402	0	129,402	96,650	96,650	32,752	
Charges for Current Services	83,111	0	83,111	104,500	104,500	(21,389)	
Other Local Revenues	1,896,787	0	1,896,787	1,131,463	1,322,686	574,101	
Fees Received From County Officials	1,068,212	0	1,068,212	1,443,000	939,144	129,068	
State of Tennessee	2,804,926	0	2,804,926	3,863,033	3,463,864	(658,938)	
Federal Government	1,448,401	0	1,448,401	504,121	1,799,296	(350,895)	
Other Governments and Citizens Groups	209,009	0	209,009	51,068	268,906	(59,897)	
Total Revenues	\$ 18,195,452	\$ 0	\$ 18,195,452	\$ 16,841,986	\$ 17,643,197	\$ 552,255	
Expenditures							
General Government							
County Commission	\$ 154,136	\$ 0	\$ 154,136	\$ 187,506	\$ 184,506	\$ 30,370	
Board of Equalization	6,738	0	6,738	7,025	7,025	287	
Beer Board	1,050	0	1,050	2,500	2,500	1,450	
Budget and Finance Committee	17,778	0	17,778	32,232	35,232	17,454	
County Mayor/Executive	219,489	0	219,489	224,627	224,627	5,138	
County Attorney	64,298	0	64,298	65,461	65,461	1,163	
Election Commission	304,082	0	304,082	353,879	353,879	49,797	

(Continued)

CLAIBORNE COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Expenditures (Cont.)						
General Government (Cont.)						
Register of Deeds	\$ 241,260	\$ 0	\$ 241,260	\$ 260,862	\$ 260,862	\$ 19,602
Development	4,563	0	4,563	5,000	5,000	437
Planning	27,608	0	27,608	28,993	28,993	1,385
County Buildings	280,861	0	280,861	297,726	297,726	16,865
Preservation of Records	22,104	0	22,104	24,796	24,796	2,692
Finance						
Accounting and Budgeting	438,634	0	438,634	480,496	480,496	41,862
Property Assessor's Office	267,462	0	267,462	295,558	295,558	28,096
Reappraisal Program	91,686	0	91,686	101,884	101,884	10,198
County Trustee's Office	112,710	0	112,710	373,700	149,882	37,172
County Clerk's Office	111,041	0	111,041	443,548	160,764	49,723
Data Processing	243,365	0	243,365	0	243,365	0
Administration of Justice						
Circuit Court	473,431	0	473,431	497,790	497,790	24,359
General Sessions Court	277,495	0	277,495	282,972	283,272	5,777
Chancery Court	313,035	0	313,035	320,133	320,133	7,098
District Attorney General	556,937	0	556,937	605,252	697,828	140,891
Office of Public Defender	52,304	0	52,304	52,405	52,405	101

(Continued)

CLAIBORNE COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)		Budgeted Amounts		Variance with Final Budget - Positive (Negative)
			Original	Final	Original	Final	
Expenditures (Cont.)							
Public Safety							
Sheriff's Department	\$ 3,412,445	\$ 0	\$ 3,412,445	\$ 3,331,530	\$ 3,529,738	\$ 117,293	
Administration of the Sexual Offender Registry	1,600	0	1,600	2,000	2,000	400	
Workhouse	3,941,982	0	3,941,982	4,075,447	4,192,181	250,199	
Juvenile Services	75,989	0	75,989	83,423	83,423	7,434	
Fire Prevention and Control	186,000	0	186,000	231,000	231,000	45,000	
Civil Defense	113,683	0	113,683	148,849	148,849	35,166	
Rescue Squad	26,000	0	26,000	36,000	36,000	10,000	
Other Emergency Management	60,000	0	60,000	59,200	60,200	200	
County Coroner/Medical Examiner	68,050	0	68,050	63,000	73,000	4,950	
Public Health and Welfare							
Local Health Center	132,493	0	132,493	173,581	173,581	41,088	
Rabies and Animal Control	20,000	0	20,000	20,000	20,000	0	
Ambulance/Emergency Medical Services	342,323	0	342,323	365,000	365,000	22,677	
Alcohol and Drug Programs	46,233	0	46,233	0	100,000	53,767	
Other Local Health Services	106,977	0	106,977	86,473	129,017	22,040	
Sanitation Education/Information	64,179	0	64,179	69,985	69,985	5,806	
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	173,157	0	173,157	161,000	194,327	21,170	
Libraries	177,976	0	177,976	172,891	180,713	2,737	

(Continued)

CLAIBORNE COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Expenditures (Cont.)						
Agriculture and Natural Resources						
Agricultural Extension Service	\$ 113,643	\$ 0	\$ 113,643	\$ 117,753	\$ 117,753	\$ 4,110
Forest Service	2,000	0	2,000	2,000	2,000	0
Soil Conservation	107,840	0	107,840	109,624	109,624	1,784
Other Operations						
Industrial Development	132,951	0	132,951	120,000	144,000	11,049
Housing and Urban Development	819,706	0	819,706	858,946	1,464,484	644,778
Other Economic and Community Development	7,461	0	7,461	65,062	65,062	57,601
Veterans' Services	38,503	0	38,503	43,526	44,476	5,973
Other Charges	1,103,932	0	1,103,932	929,378	1,203,203	99,271
Miscellaneous	37,119	0	37,119	45,000	45,000	7,881
Principal on Debt						
General Government	54,213	0	54,213	0	54,213	0
Capital Projects						
Public Safety Projects	611,107	49,358	660,465	496,002	703,263	42,798
Public Health and Welfare Projects	192,880	144,610	337,490	337,500	337,500	10
Total Expenditures	\$ 16,452,509	\$ 193,968	\$ 16,646,477	\$ 17,148,515	\$ 18,653,576	\$ 2,007,099
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,742,943	\$ (193,968)	\$ 1,548,975	\$ (306,529)	\$ (1,010,379)	\$ 2,559,354

(Continued)

CLAIBORNE COUNTY, TENNESSEE

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)		Budgeted Amounts		Variance with Final Budget - Positive (Negative)
			Original	Final	Original	Final	
Other Financing Sources (Uses)							
SBITA Issued	\$ 243,365	\$ 0	\$ 243,365	\$ 0	\$ 243,365	\$ 0	0
Transfers In	40,000	0	40,000	40,000	40,000	40,000	0
Total Other Financing Sources	\$ 283,365	\$ 0	\$ 283,365	\$ 40,000	\$ 283,365	\$ 0	0
Net Change in Fund Balance	\$ 2,026,308	\$ (193,968)	\$ 1,832,340	\$ (266,529)	\$ (727,014)	\$ 2,559,354	
Fund Balance, July 1, 2024	6,058,163	0	6,058,163	5,540,528	5,540,528	517,635	
Fund Balance, June 30, 2025	\$ 8,084,471	\$ (193,968)	\$ 7,890,503	\$ 5,273,999	\$ 4,813,514	\$ 3,076,989	

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

CLAIBORNE COUNTY, TENNESSEE

**Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget**
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	\$ 1,766,883	\$ 1,662,652	\$ 1,662,652	\$ 104,231
Charges for Current Services	832,968	728,000	728,000	104,968
Other Local Revenues	138,774	128,500	128,500	10,274
State of Tennessee	12,318	10,000	10,000	2,318
Total Revenues	\$ 2,750,943	\$ 2,529,152	\$ 2,529,152	\$ 221,791
Expenditures				
Public Health and Welfare				
Waste Pickup	\$ 2,307,100	\$ 2,773,552	\$ 2,773,552	\$ 466,452
Total Expenditures	\$ 2,307,100	\$ 2,773,552	\$ 2,773,552	\$ 466,452
Excess (Deficiency) of Revenues Over Expenditures	\$ 443,843	\$ (244,400)	\$ (244,400)	\$ 688,243
Other Financing Sources (Uses)				
Notes Issued	\$ 390,000	\$ 390,000	\$ 390,000	\$ 0
Transfers Out	(136,416)	(145,600)	(145,600)	9,184
Total Other Financing Sources	\$ 253,584	\$ 244,400	\$ 244,400	\$ 9,184
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ 697,427	\$ 0	\$ 0	\$ 697,427
Fund Balance, June 30, 2025	\$ 1,598,978	\$ 1,640,719	\$ 1,640,719	\$ (41,741)
	\$ 2,296,405	\$ 1,640,719	\$ 1,640,719	\$ 655,686

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

CLAIBORNE COUNTY, TENNESSEE

**Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget**
Other General Government 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							
Federal Government	\$ 2,451,078	\$ 0	\$ 0	\$ 2,451,078	\$ 5,976,906	\$ 5,703,129	\$ (3,252,051)
Total Revenues	\$ 2,451,078	\$ 0	\$ 0	\$ 2,451,078	\$ 5,976,906	\$ 5,703,129	\$ (3,252,051)
Expenditures							
Other Operations							
American Rescue Plan Act Grant #1	\$ 67,748	\$ 0	\$ 0	\$ 67,748	\$ 0	\$ 74,652	\$ 6,904
American Rescue Plan Act Grant #6	100,000	0	0	100,000	100,000	100,000	0
Capital Projects							
American Rescue Plan Act Grant #1	1,232,005	0	48,220	1,280,225	4,344,124	4,204,908	2,924,683
American Rescue Plan Act Grant #2	2,500,732	(1,164,488)	664,715	2,000,959	5,880,718	5,703,129	3,702,170
Total Expenditures	\$ 3,900,485	\$ (1,164,488)	\$ 712,935	\$ 3,448,932	\$ 10,324,842	\$ 10,082,689	\$ 6,633,757
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,449,407)	\$ 1,164,488	\$ (712,935)	\$ (997,854)	\$ (4,347,936)	\$ (4,379,560)	\$ 3,381,706
Net Change in Fund Balance	\$ (1,449,407)	\$ 1,164,488	\$ (712,935)	\$ (997,854)	\$ (4,347,936)	\$ (4,379,560)	\$ 3,381,706
Fund Balance, July 1, 2024	(179,710)	(1,164,488)	0	(1,344,198)	4,002,651	4,002,651	(5,346,849)
Fund Balance, June 30, 2025	\$ (1,629,117)	\$ 0	\$ (712,935)	\$ (2,342,052)	\$ (345,285)	\$ (376,909)	\$ (1,965,143)

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

CLAIBORNE COUNTY, TENNESSEE

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

					Variance with Final Budget - Positive (Negative)
			Budgeted Amounts		
		Actual	Original	Final	
Revenues					
Local Taxes		\$ 254,123	\$ 244,780	\$ 244,780	\$ 9,343
Other Local Revenues		27,425	5,500	21,600	5,825
State of Tennessee		2,851,404	3,140,454	3,211,528	(360,124)
Total Revenues		\$ 3,132,952	\$ 3,390,734	\$ 3,477,908	\$ (344,956)
Expenditures					
Highways					
Administration		\$ 159,976	\$ 173,282	\$ 174,282	\$ 14,306
Highway and Bridge Maintenance		1,865,441	1,746,467	2,075,067	209,626
Operation and Maintenance of Equipment		423,312	496,191	514,691	91,379
Other Charges		80,898	98,800	94,800	13,902
Employee Benefits		23,585	30,000	30,000	6,415
Capital Outlay		617,758	1,250,411	1,598,132	980,374
Total Expenditures		\$ 3,170,970	\$ 3,795,151	\$ 4,486,972	\$ 1,316,002
Excess (Deficiency) of Revenues Over Expenditures		\$ (38,018)	\$ (404,417)	\$ (1,009,064)	\$ 971,046
Other Financing Sources (Uses)					
Transfers Out		\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ 0
Total Other Financing Sources		\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ 0
Net Change in Fund Balance		\$ (78,018)	\$ (444,417)	\$ (1,049,064)	\$ 971,046
Fund Balance, July 1, 2024		1,869,162	2,149,366	2,149,366	(280,204)
Fund Balance, June 30, 2025		\$ 1,791,144	\$ 1,704,949	\$ 1,100,302	\$ 690,842

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

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

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 2,018,286
Equity in Pooled Cash and Investments	170,322
Due from Other Governments	<u>529,735</u>
Total Assets	<u>\$ 2,718,343</u>
LIABILITIES	
Accounts Payable	\$ 1,611
Due to Other Taxing Units	<u>529,735</u>
Total Liabilities	<u>\$ 531,346</u>
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 2,186,997</u>
Total Net Position	<u>\$ 2,186,997</u>

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

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

	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	\$ 3,040,311
Fines/Fees and Other Collections	10,314,756
District Attorney General Collections	41,704
Work Release Collections	202,460
Total Additions	<u><u>\$ 13,599,231</u></u>
DEDUCTIONS	
Payment of Sales Tax Collections for Other Governments	\$ 3,040,311
Payments to State	4,989,361
Payments to Individuals and Others	5,478,288
Payments of District Attorney General Expenses	21,519
Payments of Work Release Program Expenses	177,687
Total Deductions	<u><u>\$ 13,707,166</u></u>
Net Increase (Decrease) in Fiduciary in Net Position	\$ (107,935)
Net Position, July 1, 2024	<u><u>\$ 2,294,932</u></u>
Net Position, June 30, 2025	<u><u>\$ 2,186,997</u></u>

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Claiborne 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 Claiborne County:

A. *Reporting Entity*

Claiborne County is a public municipal corporation governed by an elected 21-member board. As required by GAAP, these financial statements present Claiborne County (the primary government) and its component units. Although required by GAAP, the financial statements of the Claiborne County Economic and Community Development Board and the financial statements of the Claiborne County Emergency Communications District, component units requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of their 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 relationship 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 Claiborne County School Department operates the public school system in the county, and the voters of Claiborne 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 Claiborne County Economic and Community Development Board (formerly known as the Industrial Development Board) is a non-profit corporation incorporated under the provisions of the State of Tennessee, and the Claiborne County Commission appoints its governing body. The board is funded primarily through the sale and lease of industrial park properties, property taxes, grants, and contributions. Before the issuance of most debt instruments, the board obtains the approval of the county commission. The function of the board is to attract and promote new industry in the county. The financial statements of the Claiborne County Economic and Community Development Board were not material to the component units' opinion unit and therefore have been omitted from this report.

The Claiborne County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Claiborne County, and the Claiborne 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 Claiborne County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The Claiborne 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 Claiborne County

Economic and Community Development Board and the Claiborne County Emergency Communications District can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Claiborne County Economic and
Community Development Board
3222 Highway 25 East, Suite 1
Tazewell, TN 37879

Claiborne County Emergency Communications District
P.O. Box 911
Tazewell, TN 37879

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 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 Claiborne 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 Claiborne 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.

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized

as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

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

Claiborne County reports the following major governmental funds:

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

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

Other General Government Fund – This special revenue fund accounts for proceeds received from the American Rescue Plan Act.

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

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

Additionally, Claiborne County reports the following fund types:

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

Custodial Funds – These funds account for amounts collected in a custodial capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Claiborne County, restricted revenues held for the benefit of the Office of the District Attorney General, and assets held in a custodial capacity for the work release program.

The discretely presented Claiborne 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 cafeteria operations in each of the schools. Service charges and federal grants are the foundational revenues of this fund.

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

Internal Service Fund – The Employee Insurance Fund is used to account for transactions pertaining to the school department's self-insured group medical plan.

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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The school department has one proprietary fund, an internal service fund, used to account for the employees' health insurance. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges for services. Operating expenses for the internal service fund include administrative expenses and employee benefits.

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

1. Deposits and Investments

For purposes of the Statement of Cash Flows for the school department's internal service fund, cash consists of demand deposits.

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Claiborne County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Income from these pooled investments is assigned to the General, Solid Waste/Sanitation, General Debt Service, and the school department's General Purpose School and Central Cafeteria funds per percentages established in the budgetary process. Claiborne 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. Claiborne 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 property taxes and solid waste receivables are shown with an allowance for uncollectibles. Solid waste receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 0.92 percent of total taxes levied.

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

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

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

Most payables are disaggregated on the face of the financial statements. Due to Other Governments (\$3,555,409) represents American Rescue Plan Act funds received in advance by the primary government. The Other Current Liabilities account reflected in the discretely presented school department's General Purpose School Fund represents the remaining balance in the teachers' payroll clearing accounts for July and August payrolls.

Retainage payable in the primary government's General Fund and Other General Government 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 General Fund and nonmajor governmental funds.

3. 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 Claiborne 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 Claiborne County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Claiborne County School Department has not withdrawn any funds from the trust to pay pension costs. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

4. Capital Assets

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

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items), and intangible right-to-use assets (e.g., SBITA assets) are reported in the governmental column on the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

Assets	Years
Buildings and Improvements	40
Other Capital Assets	5 - 20
Infrastructure:	
Roads (based on surface type)	30, 40, or 50
Bridges	40

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net 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 changes in proportionate share, and employer contributions made to the pension plan 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, pension and OPEB changes in experience, pension changes in investment earnings, pension changes in proportionate share, OPEB changes in assumptions, and various receivables for revenues, which do not meet the availability criteria for governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Compensated Absences

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. 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 Claiborne 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 Claiborne County School Department

Vacation benefits for employees of the school department do not vest or accumulate and must be used within the year. It is the policy of the discretely presented Claiborne County School Department to permit employees to accumulate earned but unused sick pay benefits. 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 the school department does not have a policy to pay any amounts when employees separate from service, 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.

7. Long-term Debt, SBITA Obligations, and Long-term Obligations

In the government-wide financial statements, long-term debt, SBITA, 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.

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

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

8. Net Position and Fund Balance

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

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

The government-wide Statement of Net Position, Governmental Activities, reports \$8,273,347 of restricted net position, of which \$549,253 is restricted by enabling legislation.

As of June 30, 2025, Claiborne County had \$10,475,000 in outstanding debt for capital purposes for the discretely presented Claiborne County School Department and \$100,000 in outstanding debt issued for the benefit of a local utility. This debt is a liability of Claiborne County, but the capital assets acquired are reported in the financial statements of the school department and the local utility. Therefore, Claiborne 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. The Board of Education makes assignments for the school department. Assigned fund balance in the General Fund represents amounts assigned to balance the 2025-26 fiscal year budget (\$430,053) and amounts for encumbrances (\$193,968). Assigned fund balance in the General Purpose School Fund of the discretely presented school department consists of amounts appropriated for use in the 2025-26 fiscal year budget (\$3,143,055), amounts for encumbrances (\$1,335,138), and an amount assigned for debt service (\$565,104).

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 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.

9. Minimum Fund Balance Policy

To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of certain governmental funds, the following minimum fund balance policy exists and consists of the sum of committed, assigned, and unassigned fund balance:

General Fund – 17 - 20 percent of current-year appropriations.

Sanitation Fund – 25 – 30 percent of current-year appropriations.

Highway/Public Works Fund – 15 - 20 percent of current-year appropriations.

Debt Service Funds – At least 50 percent of current-year appropriations.

10. **Restatements**

With the implementation of GASB Statement 101, *Compensated Absences*, Claiborne County must recognize a restatement to the beginning net position in the Government-wide financial statements for the primary government and the discretely presented Claiborne County School Department to record compensated absences liabilities. A restatement of (\$58,748) has been presented to reflect the beginning balance of the primary government and (\$741,269) for the discretely presented Claiborne County School Department. The following table reflects the restatement amounts necessary to implement this standard:

	Government Wide - Governmental Activities	
	Discretely Presented	
	Primary	Claiborne County
Net Position, as previously reported	\$ 34,220,151	\$ 32,962,506
Adjustments for GASB 101 Implementation:		
Compensated Absences Liability	(58,748)	(741,269)
Net Change in Beginning Net Position	\$ (58,748)	\$ (741,269)
Net Position, June 30, 2024, Restated	<u>\$ 34,161,403</u>	<u>\$ 32,221,237</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 Claiborne County's participation in the Public Employee Pension Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Claiborne 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 Claiborne 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) Plan

Discretely Presented Claiborne 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 Claiborne 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 Claiborne 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 Claiborne 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 discretely presented school department's Internal School Fund (special revenue funds), which are not budgeted, and the General 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, Claiborne County and the discretely presented Claiborne County School Department reported the following significant encumbrances:

Fund	Amount
Primary Government:	
Major Funds:	
General	\$ 193,698
Other General Government	712,935
School Department:	
Major Fund:	
General Purpose School	1,335,138

B. Deficit/Budgetary Basis Fund Deficit

The Other General Government Fund reported a GAAP basis deficit in unassigned fund balance of \$1,629,117 on June 30, 2025. This deficit is due to grant expenditure reporting prescribed by the U.S. Treasury for the State and Local Fiscal Recovery Funds Grant (ALN 21.027). The grant expenditures can only be reported in April of each year. Claiborne County made expenditures of grant funds after the reporting period but before the end of the fiscal year which resulted in the deficit.

The Other General Government Fund also reported a budgetary basis deficit of \$2,342,052 on June 30, 2025. This resulted from the GAAP basis deficit discussed above (\$1,629,117) plus the recognition of budgeted expenditures for outstanding encumbrances in the amount of \$712,935. These encumbrances were recorded to reflect outstanding commitments which will be funded by federal grants in the subsequent fiscal year.

C. Appropriations Exceeded Estimated Available Funding

The budget and subsequent amendments approved by the county commission for the Other General Government Fund resulted in appropriations exceeding estimated available funding by \$376,909.

IV. DETAILED NOTES ON ALL FUNDS

A. *Deposits and Investments*

Claiborne County and the Claiborne 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 depositor 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 school department's investment in the TCRS Stabilization Trust as discussed below, the county had no pooled or nonpooled investments as of June 30, 2025.

TCRS Stabilization Trust

Legal Provisions. The Claiborne 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 Claiborne 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 Claiborne 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	\$ 187,959
Developed Market International Equity	N/A	N/A	84,884
Emerging Market International Equity	N/A	N/A	24,253
U.S. Fixed Income	N/A	N/A	121,263
Real Estate	N/A	N/A	60,632
Short-term Securities	N/A	N/A	6,063
NAV-Private Equity and Strategic Lending	N/A	N/A	<u>121,263</u>
Total			<u>\$ 606,317</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. *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	\$ 1,054,592	\$ 0	\$ 0	\$ 1,054,592
Construction in Progress		301,050	0	301,050
Total Capital Assets Not Depreciated	\$ 1,054,592	\$ 301,050	\$ 0	\$ 1,355,642
Capital Assets Depreciated:				
Buildings and Improvements	\$ 34,584,773	\$ 202,886	\$ 0	\$ 34,787,659
Infrastructure	34,942,008	0	0	34,942,008
Other Capital Assets	10,010,463	1,627,654	(518,087)	11,120,030
Total Capital Assets Depreciated	\$ 79,537,244	\$ 1,830,540	\$ (518,087)	\$ 80,849,697
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 20,799,846	\$ 816,296	\$ 0	\$ 21,616,142
Infrastructure	15,413,185	831,524	0	16,244,709
Other Capital Assets	6,853,203	609,047	(501,278)	6,960,972
Total Accumulated Depreciation	\$ 43,066,234	\$ 2,256,867	\$ (501,278)	\$ 44,821,823
Total Capital Assets Depreciated, Net	\$ 36,471,010	\$ (426,327)	\$ (16,809)	\$ 36,027,874
Intangible Right-to-Use Assets:				
SBITA	\$ 0	\$ 243,365	\$ 0	\$ 243,365
Less: Accumulated Amortization - SBITA		48,673	0	48,673
Net Intangible Right-to-Use Assets	\$ 0	\$ 194,692	\$ 0	\$ 194,692
Governmental Activities Capital Assets, Net	\$ 37,525,602	\$ 69,415	\$ (16,809)	\$ 37,578,208

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

Governmental Activities:

General Government	\$ 330,869
Finance	3,471
Public Safety	284,373
Public Health and Welfare	620,339
Social, Cultural, and Recreational	780
Highways/Public Works	<u>1,065,708</u>
 Total Depreciation and Amortization Expense - Governmental Activities	 <u>\$ 2,305,540</u>

Net Investment in Capital Assets

Capital Assets	\$ 37,578,208
Add:	
Capital borrowings related to unspent note proceeds	10,369
Less:	
Outstanding principal of capital debt and other capital borrowings	(390,000)
Outstanding principal balance of debt and other borrowing used to refund capital-related debt	(480,000)
Outstanding principal balance of SBITA obligations	(189,152)
Unamortized balance of original issue premiums on outstanding capital-related debt	(266,582)
Unamortized balance of capital-related deferred inflows of resources	(4,015)
Capital-related contracts and retainage payable	<u>(227,008)</u>
 Net Investment in Capital Assets	 <u>\$ 36,031,820</u>

Discretely Presented Claiborne County School Department

Governmental Activities:

	Balance 7-1-24	Increases	Balance 6-30-25
Capital Assets Not Depreciated:			
Land	\$ 1,224,296	\$ 0	\$ 1,224,296
Construction in Progress	0	245,562	245,562
Total Capital Assets Not Depreciated	<u>\$ 1,224,296</u>	<u>\$ 245,562</u>	<u>\$ 1,469,858</u>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 56,457,360	\$ 3,002,939	\$ 59,460,299
Other Capital Assets	6,928,383	30,524	6,958,907
Total Capital Assets Depreciated	<u>\$ 63,385,743</u>	<u>\$ 3,033,463</u>	<u>\$ 66,419,206</u>
Less Accumulated Depreciated For:			
Buildings and Improvements	\$ 30,482,216	\$ 1,626,831	\$ 32,109,047
Other Capital Assets	3,761,649	366,502	4,128,151
Total Accumulated Depreciation	<u>\$ 34,243,865</u>	<u>\$ 1,993,333</u>	<u>\$ 36,237,198</u>
Total Capital Assets Depreciated, Net	<u>\$ 29,141,878</u>	<u>\$ 1,040,130</u>	<u>\$ 30,182,008</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 30,366,174</u></u>	<u><u>\$ 1,285,692</u></u>	<u><u>\$ 31,651,866</u></u>

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

Governmental Activities:

Instruction	\$ 1,454,293
Support Services	460,212
Operation of Non-instructional Services	<u>78,828</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,993,333</u></u>

C. Construction Commitments

On June 30, 2025, the General Fund had uncompleted construction contracts of approximately \$193,968 for local health department renovations. Funding has been received for these future expenditures.

On June 30, 2025, the Other General Government Fund had uncompleted construction contracts of approximately \$48,220 for local health department renovations and \$664,715 for waterline projects. Funding has been received for the health department renovations and is expected to be received from federal grants for the waterline projects.

On June 30, 2025, the General Purpose School Fund had uncompleted construction contracts of approximately \$1,335,138 for building construction.

D. *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	\$ 1,359

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.

Interfund Transfers:

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

Primary Government

Transfers Out	Transfers In		
	General Fund	Debt Service Fund	General Fund
Highway/Public Works Fund	\$ 40,000	\$ 0	0
Solid Waste/Sanitation Fund	0	136,416	
Total	\$ 40,000	\$ 136,416	

Transfers to the General Debt Service Fund represent contributions toward retirement of long-term debt principal and interest. Transfers to the General Fund represent funding for shared expenditures.

E. *SBITA Obligation*

Sheriff Camera Cloud Service Subscription and Storage

On January 29th, 2025, Claiborne County entered into a 60-month agreement as lessee for the use of Axon Enterprise cloud services. An initial subscription liability was recorded in the amount of \$243,365 during the fiscal year. Claiborne County is required to make yearly principal and interest payments of \$54,213. The SBITA has an annual interest rate of 5.7%. As of June 30, 2025, the present value of the SBITA liability was \$189,152. The SBITA obligation and accumulated amortization of the right-to-use asset is outlined in Note IV.B.

Year Ending June 30	Sheriff Camera Cloud Service Subscription and Storage		
	Principal	Interest	Total
2026	\$ 43,431	\$ 10,782	\$ 54,213
2027	45,907	8,306	54,213
2028	48,524	5,689	54,213
2029	51,290	2,923	54,213
Total	\$ 189,152	\$ 27,700	\$ 216,852

Changes in SBITA Obligations

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

Governmental Activities:

	SBITA
Balance, July 1, 2024	\$ 0
Additions	243,365
Reductions	<u>(54,213)</u>
 Balance, June 30, 2025	 <u>\$ 189,152</u>
 Balance Due Within One Year	 <u>\$ 43,431</u>

Analysis of Noncurrent Liabilities for SBITA Presented on Exhibit A:

Total Noncurrent Liabilities - SBITA, June 30, 2025	\$ 189,152
Less: Balance Due Within One Year - SBITA	<u>(43,431)</u>
 Noncurrent Liabilities - Due in More Than One Year - SBITA - Exhibit A	 <u>\$ 145,721</u>

F. *Long-term Debt*

Primary Government

General Obligation Bonds and Notes

General Obligation Bonds - Claiborne 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 10 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 - Claiborne County issues capital outlay notes 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 direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes outstanding were issued for original terms of up to five years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes included in long-term debt as of June 30, 2025, will be retired from the General Debt Service Fund.

General obligation bonds and capital outlay notes 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 -				
Refunding	5 %	4-1-30	\$ 21,810,000	\$ 10,955,000
Direct Borrowing and Direct Placement:				
Capital Outlay Notes	1.95 to 5.7	6-30-27	1,450,000	490,000

Included in amounts outstanding are various general obligation debts Claiborne County has issued for the benefit of the Claiborne County School Department component unit. The Claiborne County School Department contributes funds annually to the county to apply toward retirement of debt based on budgetary appropriations. During the year, the school department contributed \$2,518,750 to the county's General Debt Service Fund for retirement of those general obligation debt issues.

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	\$ 2,375,000	\$ 547,750	\$ 2,922,750
2027	1,990,000	429,000	2,419,000
2028	2,090,000	329,500	2,419,500
2029	2,195,000	225,000	2,420,000
2030	2,305,000	115,250	2,420,250
Total	\$ 10,955,000	\$ 1,646,500	\$ 12,601,500

Year Ending June 30	Notes - Direct Placement		
	Principal	Interest	Total
2026	\$ 360,000	\$ 20,247	\$ 380,247
2027	130,000	7,475	137,475
Total	\$ 490,000	\$ 27,722	\$ 517,722

There is \$950,230 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$342, based on the 2020 federal census. Total debt per capita, including bonds, notes, and unamortized debt premiums, totaled \$421, 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
Balance, July 1, 2024	\$ 13,495,000	\$ 460,000
Additions	0	390,000
Reductions	(2,540,000)	(360,000)
Balance, June 30, 2025	<u>\$ 10,955,000</u>	<u>\$ 490,000</u>
Balance Due Within One Year	<u>\$ 2,375,000</u>	<u>\$ 360,000</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2025	\$ 11,445,000
Less: Balance Due Within One Year - Debt	(2,735,000)
Add: Unamortized Premium on Debt	<u>2,050,636</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 10,760,636</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*	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2024	\$ 454,528	\$ 373,705
Additions	77,141	202,482
Reductions	0	0
Balance, June 30, 2025	<u>\$ 531,669</u>	<u>\$ 576,187</u>
Balance Due Within One Year	<u>\$ 363,155</u>	<u>\$ 0</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 - Other, June 30, 2025	\$ 1,107,856
Less: Balance Due Within One Year - Other	<u>(363,155)</u>

Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	\$ <u>744,701</u>
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Compensated absences will be paid from the employing funds, primarily the General and Highway/Public Works funds. Landfill closure/postclosure care costs will be paid from the Solid Waste/Sanitation Fund.

Discretely Presented Claiborne County School Department

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences*	Other Postemployment Benefits
Balance, July 1, 2024	\$ 741,269	\$ 24,969,114
Additions	19,813	4,679,439
Deductions	0	(1,681,406)
 Balance, June 30, 2025	 <u>\$ 761,082</u>	 <u>\$ 27,967,147</u>
 Balance Due Within One Year	 <u>\$ 761,082</u>	 <u>0</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 - Other, June 30, 2025	\$ 28,728,229
Less: Balance Due Within One Year - Other	<u>(761,082)</u>

Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	\$ <u>27,967,147</u>
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Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General Purpose School, School Federal Projects funds, and Central Cafeteria funds.

H. Pledges of Receivables and Future Revenues

In 2003, the Claiborne County Commission voted to levy a motor vehicle privilege tax. The county pledged the tax revenues for jail construction and ADA required renovations to the courthouse.

Proceeds of the tax are placed in the General Debt Service Fund and are currently being expended to retire principal and interest on debt associated with the construction of the judicial complex. During the year, revenues generated by the wheel tax totaled \$357,214, and principal and interest

expenditures funded by the wheel tax totaled \$696,000. Since its inception, wheel tax revenues for jail debt total \$14,397,631 and expenditures for jail debt total \$14,188,132.

In 2017, the county commission voted to levy an additional motor vehicle privilege tax. The county pledged the tax revenues for paving roads and the purchase of highway equipment.

Proceeds of the additional vehicle privilege tax are placed in the Highway Capital Projects Fund and are currently being expended to fund highway paving projects and purchases of highway equipment. During the year, revenues generated by the wheel tax totaled \$749,507 and expenditures of the Highway Capital Projects Fund for paving roads and equipment purchases totaled \$751,237. Since its inception, wheel tax revenues for paving roads and the purchase of highway equipment total \$6,839,010 and expenditures for paving roads and equipment purchases total \$6,500,256.

In October 2024, the Claiborne County Commission voted to stop further collections of the motor vehicle privilege tax that was being collected to fund debt service associated with the construction of the judicial complex. The remaining debt principal and interest outstanding will be funded with restricted fund balance in the General Debt Service Fund specifically restricted to pay off the debt.

V. OTHER INFORMATION

A. Risk Management

Primary Government

It is the policy of the county to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, casualty, workers' compensation, employee health and accident, and environmental. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. Retirees are not permitted to remain on the county's health insurance program.

Discretely Presented Claiborne County School Department

The school department has chosen to establish the Employee Health Insurance Fund for risks associated with the employees' health insurance plan. The Employee Health Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. Certified employees are covered under one plan, while non-certified employees can choose between two plans. The school department purchased an excess risk insurance coverage policy during the year. The policy covered claims exceeding \$150,000 per claimant. During the fiscal year, the school department had an excess risk policy that stated the amount covered for all claims in a single year as \$9,390,174. All three plans are covered by the excess risk policy. The stop loss policy has a maximum reimbursement of \$1,000,000 per claim year.

All full-time certified employees and certain other employees of the Claiborne County School Department are eligible to participate. A premium charge is allocated to each fund that accounts for covered employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims and to establish a reserve for catastrophic losses. That reserve was \$792,163 on June 30, 2025, and is reported as net position of the Employee Health Insurance Fund. Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. The Employee Health Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to

compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Year Liability	Current Year Claims and Estimates	Payments	Balance at Fiscal Year-end
2023-2024	\$ 779,154	\$ 5,543,090	\$ (5,504,676)	\$ 817,568
2024-2025	817,568	7,093,894	(6,782,338)	1,129,124

Current year claims and estimates are presented net of credits for stop/loss recoveries (\$533,879) and contracted prescription drug rebates (\$1,313,192) for the 2024-2025 year.

The school department continues to carry commercial insurance for all other risks of loss, including general liability, property, casualty, and workers' compensation. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past several fiscal years.

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. Landfill Closure/Postclosure Care Costs

Claiborne County has an active permit on file with the state Department of Environment and Conservation for a sanitary landfill. The county has provided financial assurances for estimated closure and postclosure liabilities as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Claiborne County closed its sanitary landfill in 1998. The

\$576,187 reported as postclosure care liability on June 30, 2025, represents amounts based on what it would cost to perform all postclosure care in 2025. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

E. *Joint Venture*

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. Claiborne County made no contributions to the DTF for the year ended June 30, 2025, and does not have an equity interest in the joint venture. Complete financial statements for the DTF can be obtained from its administrative office at the following address:

Administrative Office:

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

F. *Jointly Governed Organization*

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64, *Tennessee Code Annotated (TCA)*, and includes the counties of Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, and Washington. The purpose of the authority is to establish and operate a market for agricultural products of the region through a food distribution center. The authority is governed by a board of directors consisting of the county mayors of each county or the county mayor's designee and one nonvoting member representing each of the following: the Tennessee Department of Agriculture and the University of Tennessee's Agriculture Extension Service. An executive committee, consisting of the chairman, vice chairman, secretary, and treasurer of the board of directors, along with the center's manager as an ex officio member, oversees the daily operation of the center.

G. *Retirement Commitments*

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Claiborne County and non-certified employees of the discretely presented Claiborne 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 59.24 percent, the non-certified employees of the discretely presented school department comprise 40.76 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.

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	493
Inactive Employees Entitled to But Not Yet Receiving Benefits	1,175
Active Employees	524
<hr/> Total	<hr/> 2,192

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 their salary to the plan. Claiborne 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 Claiborne County were \$885,812 based on a rate of 5.86 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Claiborne 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. Employer contributions to separately finance specific liabilities were 5.86 percent for the year ended June 30, 2025. The contributions to separately finance specific liabilities were related to employees who have returned to work under a TCRS Return to Work program which requires employer contributions.

Net Pension Liability (Asset)

Claiborne 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

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 reflect more closely 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	%
Developed Market		31
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 Claiborne County will be made at the actuarially determined contribution rate pursuant to

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

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2023	\$ 59,264,895	\$ 60,413,411	\$ (1,148,516)
Changes for the Year:			
Service Cost	\$ 1,157,453	\$ 0	\$ 1,157,453
Interest	3,961,268	0	3,961,268
Differences Between Expected and Actual Experience	1,548,244	0	1,548,244
Contributions-Employer	0	846,235	(846,235)
Contributions-Employees	0	721,951	(721,951)
Net Investment Income	0	5,801,048	(5,801,048)
Benefit Payments, Including Refunds of Employee Contributions	(3,473,807)	(3,473,807)	0
Administrative Expense	0	(75,934)	75,934
Net Changes	\$ 3,193,158	\$ 3,819,493	\$ (626,335)
Balance, June 30, 2024	\$ 62,458,053	\$ 64,232,904	\$ (1,774,851)

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

		Plan	Net
	Total Pension Liability	Fiduciary Net Position	Pension Liability (Asset)
Primary Government	59.24%	\$ 37,000,151	\$ 38,051,572
School Department	40.76%	25,457,902	(26,181,332)
Total		\$ 62,458,053	\$ 64,232,904
			\$ (1,774,851)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Claiborne 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:

	1%	Current	1%
	Decrease	Discount Rate	Increase
Claiborne County	5.75%	6.75%	7.75%
Net Pension Liability (Asset)	\$ 5,404,719	\$ (1,774,851)	\$ (7,691,813)

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, Claiborne County recognized pension expense (negative pension expense) of \$1,149,416.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, Claiborne 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	\$ 1,134,472	\$ 432,496
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	696,050
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	885,812	N/A
Total	\$ 2,020,284	\$ 1,128,546

(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 following measurement period.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 1,205,793	\$ 668,551
School Department	814,491	459,995
Total	\$ 2,020,284	\$ 1,128,546

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	\$ (755,588)
2027	1,474,284
2028	(354,766)
2029	(358,004)
2030	0
Thereafter	0

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

Discretely Presented Claiborne County School Department - Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Claiborne County and non-certified employees of the discretely presented Claiborne 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 59.24 percent and the non-certified employees of the discretely presented school department comprise 40.76 percent of the plan based on contribution data.

Discretely Presented Claiborne County School Department - Certified Employees – Teacher Retirement Plan

General Information About the Pension Plan

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

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected

service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 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 \$236,123 which is three percent of covered payroll. In addition, employer contributions of \$76,392, 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 and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liabilities (Assets). On June 30, 2025, the school department reported a liability (asset) of (\$203,515) 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 .285593 percent. The proportion as of June 30, 2023, was .278041 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2025, the school department recognized pension expense of \$169,320.

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	\$ 16,811	\$ 62,526
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	34,330
Changes in Assumptions	80,873	0
Changes in Proportion of Net Pension Liability (Asset)	26,142	37,292
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	<u>236,123</u>	N/A
Total	\$ 359,949	\$ 134,148

The school department's employer contributions of \$236,123 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension liability (asset) in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2026	\$ (20,618)
2027	26,879
2028	(13,390)
2029	(13,202)
2030	3,513
Thereafter	6,496

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 reflect more closely 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		<u>100 %</u>

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)	\$ 536,736	\$ (203,515)	\$ (754,417)

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

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

General Information About the Pension Plan

Plan Description. Teachers of the Claiborne 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 are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 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 Claiborne County School Department for the year ended June 30, 2025, to the Teacher Legacy Pension Plan were \$912,792, 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 (\$7,447,337) 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 .432266 percent. The proportion measured on June 30, 2023, was .453745 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2025, the school department recognized pension expense (negative pension expense) of \$1,871,853.

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	\$ 1,986,007	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	1,450,439
Changes in Proportion of Net Pension Liability (Asset)	689,346	128,006
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	<u>912,792</u>	<u>N/A</u>
 Total	 <u>\$ 3,588,145</u>	 <u>\$ 1,578,445</u>

The school department's employer contributions of \$912,792 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension liability (asset) in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2026	\$ (616,322)
2027	3,233,633
2028	(756,738)
2029	(763,665)
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 reflect more closely 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	Long-term Expected Real Rate of Return	Percentage Allocations	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		 <u>100</u>	 <u>%</u>

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)	\$ 9,460,699	\$ (7,447,337)	\$ (21,470,246)

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

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 \$380,980 and teachers contributed \$199,585 to this deferred compensation pension plan.

H. Other Postemployment Benefits (OPEB)

Claiborne County primary government does not offer other postemployment benefits to its retirees.

Discretely Presented Claiborne County School Department

Plan Description. Claiborne County School Department provides self-insured postemployment benefits for health care and commercial postemployment benefits for life insurance for its retirees and their eligible dependents. This plan is administered by Shafer Insurance. For reporting purposes, the plan is considered to be a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The Board of Education is a member of the Tennessee School Board Association (TSBA) OPEB Trust. The TSBA OPEB Trust was established to manage investment of funds contributed by member employers to fund their OPEB liability. As of June 30, 2025, the Claiborne County Board of Education has not placed any funds with TSBA OPEB Trust.

Benefits Provided. All retirees must be at least 55 years old and have 20 years of service to qualify for benefits. Non-certified employees are not eligible to continue the medical plan after retirement. Eligible non-certified employees may continue their life insurance by paying the full premium amount. For pre-65 certified retirees, the school department pays 100 percent of the premium for single coverage medical benefits for retirees with 30 or more years of service. The school department pays a pro-rated amount (based on years of service) of the cost of single medical coverage for retirees with 20 to 29 years of service until age 65. The retiree pays 100 percent of the difference between the premiums of single and family medical coverage. The school department pays 100 percent of the premiums to provide \$30,000 of life insurance for eligible pre-65 retirees.

For post-65 retirees electing supplemental Medicare coverage, the retirees pay from \$150 per month to \$245 per month depending on coverage selected. Surviving spouses pay \$291 per month for the supplemental coverage. Post-65 retirees pay 100 percent of any life insurance coverage.

Employees Covered by Benefit Terms. As of July 1, 2024, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefits	189
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	<u>372</u>
 Total	 <u>561</u>

Management does not believe the differences in census data between the valuation date and the measurement date is material.

Total OPEB Liability

The plan's total OPEB liability of \$27,967,147 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2024, that was rolled forward to the measurement date.

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

Actuarial Cost Method	Entry Age
Discount Rate	3.93%
Healthcare Cost Trend Rates	7.5% initially decreasing to 5% by 2030
Salary Increases	3% annually
Retirees share of Benefit-related Cost	See discussion under Benefits Provided

The discount rate was based on the Bond Buyer's 20 Bond Index as of June 30, 2024.

The mortality assumption is based on PUB-2010 Teacher's headcount-weighted fully generational table with projection 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

	<u>Total OPEB Liability</u>
Balance July 1, 2024	<u>\$ 24,969,114</u>
Changes for the Year:	
Service Cost	\$ 740,521
Interest	1,071,760
Differences between expected and actual experience	(936,870)
Changes in Assumption	2,867,158
Benefit Payments	(744,536)
Net Changes	<u>\$ 2,998,033</u>
 Balance June 30, 2025	 <u>\$ 27,967,147</u>

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 \$1,426,269. On June 30, 2025, the school department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 2,847,539	\$ 3,268,909
Changes of Assumptions	<u>2,497,917</u>	<u>6,203,225</u>
Total	<u>\$ 5,345,456</u>	<u>\$ 9,472,134</u>

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

Year Ending June 30	Amount
2026	\$ (1,106,361)
2027	(1,106,361)
2028	(1,106,361)
2029	(1,106,361)
2030	(302,725)
Thereafter	601,491

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

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

Discount Rate	1% Decrease 2.93%	Current Discount Rate to 3.93%	1% Increase 4.93%
Total OPEB Liability	\$ 32,922,289	\$ 27,967,147	\$ 24,039,285

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

Healthcare Cost Trend Rate	Current		
	1%	Trend	1%
	Decrease	Rates	Increase
	6.50 to 4.0%	7.5 to 5.0%	8.50 to 6.0%
Total OPEB Liability	\$ 24,193,875	\$ 27,967,147	\$ 32,874,466

I. Office of Central Accounting, Budgeting, and Purchasing

Claiborne 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

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by him to serve as the county purchasing agent. The finance director serves as the purchasing agent for Claiborne County. All purchase orders are issued by the finance department. Purchases exceeding \$15,000 are required to be competitively bid.

K. Subsequent Event

Finance Director Eric Pearson resigned August 20, 2025, and was succeeded by Kelly Harvey effective September 1, 2025.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

CLAIBORNE 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	\$ 714,275	\$ 744,708	\$ 875,275	\$ 920,613	\$ 911,774	\$ 937,369	\$ 947,156	\$ 1,076,960	\$ 1,181,798	\$ 1,157,453
Interest	3,275,640	3,336,404	3,375,465	3,430,372	3,478,694	3,568,506	3,642,495	3,803,922	3,937,262	3,961,268
Differences Between Actual and Expected Experience	(154,148)	(652,386)	(564,586)	(475,984)	215,274	(72,360)	86,506	409,236	(1,297,486)	1,548,244
Changes in Assumptions	0	0	1,618,598	0	0	0	4,750,980	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(3,114,892)	(2,997,136)	(3,079,830)	(3,001,799)	(3,397,490)	(3,387,602)	(3,457,945)	(3,429,749)	(3,409,364)	(3,473,807)
Net Change in Total Pension Liability	\$ 720,875	\$ 431,590	\$ 2,224,922	\$ 873,202	\$ 1,208,252	\$ 1,045,913	\$ 5,969,192	\$ 1,860,369	\$ 412,210	\$ 3,193,158
Total Pension Liability, Beginning	44,518,370	45,239,245	45,670,835	47,895,757	48,768,959	49,977,211	51,023,124	56,992,316	58,852,685	59,264,895
Total Pension Liability, Ending (a)	<u>\$ 45,239,245</u>	<u>\$ 45,670,835</u>	<u>\$ 47,895,757</u>	<u>\$ 48,768,959</u>	<u>\$ 49,977,211</u>	<u>\$ 51,023,124</u>	<u>\$ 56,992,316</u>	<u>\$ 58,852,685</u>	<u>\$ 59,264,895</u>	<u>\$ 62,458,053</u>
Plan Fiduciary Net Position										
Contributions - Employer	\$ 507,315	\$ 577,354	\$ 621,480	\$ 613,930	\$ 637,017	\$ 433,985	\$ 463,315	\$ 494,518	\$ 789,353	\$ 846,235
Contributions - Employee	457,428	541,088	564,884	563,291	577,189	594,506	634,684	692,791	673,487	721,951
Net Investment Income	1,416,525	1,203,284	5,058,415	3,966,624	3,700,742	2,533,832	13,211,374	(2,374,763)	3,868,404	5,801,048
Benefit Payments, Including Refunds of Employee Contributions	(3,114,892)	(2,997,136)	(3,079,830)	(3,001,799)	(3,397,490)	(3,387,602)	(3,457,945)	(3,429,749)	(3,409,364)	(3,473,807)
Administrative Expense	(23,931)	(40,988)	(45,829)	(50,217)	(47,064)	(45,838)	(45,446)	(50,482)	(62,516)	(75,934)
Other	0	7,695	0	0	0	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	\$ (757,555)	\$ (708,703)	\$ 3,119,120	\$ 2,091,829	\$ 1,470,394	\$ 128,883	\$ 10,805,982	\$ (4,667,685)	\$ 1,859,364	\$ 3,819,493
Plan Fiduciary Net Position, Beginning	47,071,782	46,314,227	45,605,524	48,724,644	50,816,473	52,286,867	52,415,750	52,415,750	63,221,732	58,554,047
Plan Fiduciary Net Position, Ending (b)	<u>\$ 46,314,227</u>	<u>\$ 45,605,524</u>	<u>\$ 48,724,644</u>	<u>\$ 50,816,473</u>	<u>\$ 52,286,867</u>	<u>\$ 52,415,750</u>	<u>\$ 63,221,732</u>	<u>\$ 58,554,047</u>	<u>\$ 60,413,411</u>	<u>\$ 64,232,904</u>
Net Pension Liability (Asset), Ending (a - b)	<u>\$ (1,074,982)</u>	<u>\$ 65,311</u>	<u>\$ (828,887)</u>	<u>\$ (2,047,514)</u>	<u>\$ (2,309,656)</u>	<u>\$ (1,392,626)</u>	<u>\$ (6,229,416)</u>	<u>\$ 298,638</u>	<u>\$ (1,148,516)</u>	<u>\$ (1,774,851)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.58%	99.86%	101.73%	104.20%	104.62%	102.73%	110.93%	99.49%	101.94%	102.84%
Covered Payroll	\$ 9,190,482	\$ 10,459,286	\$ 11,264,351	\$ 11,121,892	\$ 11,540,170	\$ 11,889,984	\$ 12,693,532	\$ 13,548,395	\$ 13,471,086	\$ 14,438,998
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(11.7)%	0.62%	(7.36)%	(18.41)%	(20.01)%	(11.71)%	(49.08)%	2.20%	(8.53)%	(12.29)%

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.

CLAIBORNE 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	\$ 577,354	\$ 621,480	\$ 613,930	\$ 637,017	\$ 433,985	\$ 463,315	\$ 494,518	\$ 789,353	\$ 846,235	\$ 885,812
Less: Contributions in Relation to the Actuarially Determined Contribution	(577,354)	(621,480)	(613,930)	(637,017)	(433,985)	(463,315)	(494,518)	(789,353)	(846,235)	(885,812)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 10,459,286	\$ 11,264,351	\$ 11,121,892	\$ 11,540,170	\$ 11,889,984	\$ 12,693,532	\$ 13,548,395	\$ 13,471,086	\$ 14,438,998	\$ 15,113,972
Contributions as a Percentage of Covered Payroll	5.52%	5.52%	5.52%	5.52%	3.65%	3.65%	3.65%	5.86%	5.86%	5.86%

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

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

Discretely Presented Claiborne County School Department

For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	\$ 63,261	\$ 78,620	\$ 90,147	\$ 46,878	\$ 61,129	\$ 71,517	\$ 103,156	\$ 158,721	\$ 197,916	\$ 236,123
Less: Contributions in Relation to the Contractually Required Contribution	<u>(63,261)</u>	<u>(78,620)</u>	<u>(90,147)</u>	<u>(46,878)</u>	<u>(61,129)</u>	<u>(71,517)</u>	<u>(103,156)</u>	<u>(158,721)</u>	<u>(197,916)</u>	<u>(236,123)</u>
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 1,581,516	\$ 1,965,490	\$ 2,253,684	\$ 2,416,378	\$ 3,011,256	\$ 3,540,426	\$ 5,132,115	\$ 5,528,553	\$ 6,705,157	\$ 7,870,782
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%

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

Discretely Presented Claiborne County School Department

For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	\$ 1,588,945	\$ 1,564,008	\$ 1,552,517	\$ 1,724,199	\$ 1,734,623	\$ 1,562,223	\$ 1,674,237	\$ 1,279,537	\$ 972,873	\$ 912,792
Less: Contributions in Relation to the Contractually Required Contribution	(1,588,945)	(1,564,008)	(1,552,517)	(1,724,199)	(1,734,623)	(1,562,223)	(1,674,237)	(1,279,537)	(972,873)	(912,792)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 17,576,842	\$ 17,300,987	\$ 17,098,198	\$ 16,483,740	\$ 16,315,072	\$ 15,183,440	\$ 16,254,721	\$ 14,724,242	\$ 14,285,946	\$ 14,352,049
Contributions as a Percentage of Covered Payroll	9.04%	9.04%	9.08%	10.46%	10.63%	10.29%	10.30%	8.69%	6.81%	6.36%

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

Discretely Presented Claiborne 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)	0.358755%	0.359434%	0.299465%	0.257894%	0.228350%	0.238626%	0.245315%	0.300529%	0.278041%	0.285593%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (14,433)	\$ (37,418)	\$ (79,007)	\$ (116,962)	\$ (128,900)	\$ (135,693)	\$ (265,728)	\$ (91,038)	\$ (117,899)	\$ (203,515)
Covered Payroll	\$ 745,396	\$ 1,581,516	\$ 1,965,490	\$ 2,253,684	\$ 2,416,378	\$ 3,011,256	\$ 3,540,426	\$ 5,132,115	\$ 5,528,553	\$ 6,705,157
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)%	(3.04)%
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%

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

Discretely Presented Claiborne 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)	0.471847%	0.486920%	0.489426%	0.488287%	0.491591%	0.490292%	0.463459%	0.493924%	0.453745%	0.432266%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ 193,285	\$ 3,042,979	\$ (160,133)	\$ (1,718,239)	\$ (5,054,437)	\$ (3,738,838)	\$ (19,990,105)	\$ (6,057,509)	\$ (5,349,538)	\$ (7,447,337)
Covered Payroll	\$ 17,663,641	\$ 17,576,842	\$ 17,300,987	\$ 17,098,198	\$ 16,483,740	\$ 16,315,072	\$ 15,183,440	\$ 16,254,721	\$ 14,724,242	\$ 14,285,946
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)%	(22.92)%	(131.66)%	(37.27)%	(36.33)%	(52.13)%
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%

CLAIBORNE COUNTY, TENNESSEE**Schedule of Changes in the Total OPEB Liability and Related Ratios - Self-Insured Plan**

Discretely Presented Claiborne County School Department

For the Fiscal Year Ended June 30

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	\$ 442,055	\$ 583,968	\$ 518,144	\$ 791,622	\$ 824,414	\$ 699,818	\$ 693,588	\$ 740,521
Interest	627,742	849,494	920,765	544,103	553,176	889,542	932,333	1,071,760
Differences Between Actual and Expected Experience	(13,035)	(236,157)	(2,733)	(5,345,027)	0	4,263,050	0	(936,870)
Changes in Assumptions or Other Inputs	0	4,846,675	7,271,722	(4,425,307)	(5,509,930)	(291,223)	(1,156,068)	2,867,158
Benefit Payments	(854,730)	(662,916)	(727,603)	(609,145)	(605,373)	(716,041)	(694,827)	(744,536)
Net Change in Total OPEB Liability	\$ 202,032	\$ 5,381,064	\$ 7,980,295	\$ (9,043,754)	\$ (4,737,713)	\$ 4,845,146	\$ (224,974)	\$ 2,998,033
Total OPEB Liability, Beginning	20,567,018	20,769,050	26,150,114	34,130,409	25,086,655	20,348,942	25,194,088	24,969,114
Total OPEB Liability, Ending	\$ 20,769,050	\$ 26,150,114	\$ 34,130,409	\$ 25,086,655	\$ 20,348,942	\$ 25,194,088	\$ 24,969,114	\$ 27,967,147
Covered Employee Payroll	\$ 19,047,813	\$ 17,143,623	\$ 17,572,214	\$ 17,244,653	\$ 17,675,769	\$ 19,365,764	\$ 19,849,908	\$ 20,542,059
Net OPEB Liability as a Percentage of Covered Employee Payroll	109.04%	152.54%	194.23%	145.47%	115.12%	130.10%	125.79%	136.15%

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

Note 2: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Note 3: Changes in assumptions. Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2018 - 3.05%

2019 - 3.50%

2020 - 2.21%

2021 - 2.16%

2022 - 3.54%

2023 - 3.65%

2024 - 3.93%

2025 - 3.93%

CLAIBORNE 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 specific purposes other than debt service or capital projects.

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

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

CAPITAL PROJECTS FUNDS

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

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

Highway Capital Projects Fund – The Highway Capital Projects Fund is used to account for major paving projects and the purchase of some equipment for the highway department.

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

	Special Revenue Funds			Capital Projects Funds
	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
ASSETS				
Cash	\$ 0	\$ 95,534	\$ 95,534	\$ 0
Equity in Pooled Cash and Investments	\$ 20,494	\$ 0	\$ 20,494	\$ 382
Accounts Receivable	0	\$ 74,589	\$ 74,589	0
Property Taxes Receivable	0	0	0	0
Allowance for Uncollectible Property Taxes	0	0	0	0
Total Assets	\$ 20,494	\$ 170,123	\$ 190,617	\$ 382
LIABILITIES				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Funds	0	\$ 1,359	\$ 1,359	0
Total Liabilities	\$ 0	\$ 1,359	\$ 1,359	\$ 0
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Deferred Delinquent Property Taxes	0	0	0	0
Total Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCES				
Restricted:				
Restricted for Finance	\$ 0	\$ 168,764	\$ 168,764	\$ 0
Restricted for Public Safety	\$ 20,494	\$ 0	\$ 20,494	\$ 0
Restricted for Capital Projects	0	0	0	382
Total Fund Balances	\$ 20,494	\$ 168,764	\$ 189,258	\$ 382
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 20,494	\$ 170,123	\$ 190,617	\$ 382

(Continued)

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

Capital Projects Funds (Cont.)				Total Nonmajor Governmental Funds
	Highway Capital Projects	Total		
ASSETS				
Cash	\$ 0	\$ 0	\$ 95,534	
Equity in Pooled Cash and Investments	877,840	878,222	898,716	
Accounts Receivable	0	0	74,589	
Property Taxes Receivable	116,294	116,294	116,294	
Allowance for Uncollectible Property Taxes	(2,041)	(2,041)	(2,041)	
Total Assets	\$ 992,093	\$ 992,475	\$ 1,183,092	
LIABILITIES				
Accounts Payable	\$ 2,265	\$ 2,265	\$ 2,265	
Due to Other Funds	0	0	1,359	
Total Liabilities	\$ 2,265	\$ 2,265	\$ 3,624	
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	\$ 109,738	\$ 109,738	\$ 109,738	
Deferred Delinquent Property Taxes	4,383	4,383	4,383	
Total Deferred Inflows of Resources	\$ 114,121	\$ 114,121	\$ 114,121	
FUND BALANCES				
Restricted:				
Restricted for Finance	\$ 0	\$ 0	\$ 168,764	
Restricted for Public Safety	0	0	20,494	
Restricted for Capital Projects	875,707	876,089	876,089	
Total Fund Balances	\$ 875,707	\$ 876,089	\$ 1,065,347	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 992,093	\$ 992,475	\$ 1,183,092	

CLAIBORNE 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			Capital Projects Funds
	Drug Control	Constitu - tional Officers - Fees	Total	General Capital Projects
Revenues				
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Fines, Forfeitures, and Penalties	21,858	0	21,858	0
Charges for Current Services	0	605,673	605,673	0
Total Revenues	\$ 21,858	\$ 605,673	\$ 627,531	\$ 0
Expenditures				
Current:				
Finance	\$ 0	\$ 494,930	\$ 494,930	\$ 0
Administration of Justice	0	74,751	74,751	0
Public Safety	46,487	0	46,487	0
Capital Projects	0	0	0	0
Total Expenditures	\$ 46,487	\$ 569,681	\$ 616,168	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ (24,629)	\$ 35,992	\$ 11,363	\$ 0
Net Change in Fund Balances	\$ (24,629)	\$ 35,992	\$ 11,363	\$ 0
Fund Balance, July 1, 2024	45,123	132,772	177,895	382
Fund Balance, June 30, 2025	\$ 20,494	\$ 168,764	\$ 189,258	\$ 382

(Continued)

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

	Capital Projects Funds (Cont.)			Total Nonmajor Governmental Funds
	Highway Capital Projects	Total		
Revenues				
Local Taxes	\$ 863,187	\$ 863,187	\$ 863,187	
Fines, Forfeitures, and Penalties	0	0	0	21,858
Charges for Current Services	0	0	0	605,673
Total Revenues	\$ 863,187	\$ 863,187	\$ 863,187	\$ 1,490,718
Expenditures				
Current:				
Finance	\$ 0	\$ 0	\$ 0	\$ 494,930
Administration of Justice	0	0	0	74,751
Public Safety	0	0	0	46,487
Capital Projects	751,237	751,237	751,237	751,237
Total Expenditures	\$ 751,237	\$ 751,237	\$ 751,237	\$ 1,367,405
Excess (Deficiency) of Revenues Over Expenditures	\$ 111,950	\$ 111,950	\$ 111,950	\$ 123,313
Net Change in Fund Balances	\$ 111,950	\$ 111,950	\$ 111,950	\$ 123,313
Fund Balance, July 1, 2024	763,757	764,139	764,139	942,034
Fund Balance, June 30, 2025	\$ 875,707	\$ 876,089	\$ 876,089	\$ 1,065,347

CLAIBORNE COUNTY, TENNESSEE**Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual and Budget**

Drug Control Fund

For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Fines, Forfeitures, and Penalties	\$ 21,858	\$ 39,200	\$ 39,200	\$ (17,342)
Total Revenues	\$ 21,858	\$ 39,200	\$ 39,200	\$ (17,342)
Expenditures				
Public Safety				
Drug Enforcement	\$ 46,487	\$ 61,200	\$ 61,200	\$ 14,713
Total Expenditures	\$ 46,487	\$ 61,200	\$ 61,200	\$ 14,713
Excess (Deficiency) of Revenues Over Expenditures	\$ (24,629)	\$ (22,000)	\$ (22,000)	\$ (2,629)
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ (24,629)	\$ (22,000)	\$ (22,000)	\$ (2,629)
	45,123	45,123	45,123	0
Fund Balance, June 30, 2025	\$ 20,494	\$ 23,123	\$ 23,123	\$ (2,629)

CLAIBORNE COUNTY, TENNESSEE

**Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget**
Highway Capital Projects Fund
For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	\$ 863,187	\$ 823,020	\$ 823,020	\$ 40,167
Total Revenues	<u>\$ 863,187</u>	<u>\$ 823,020</u>	<u>\$ 823,020</u>	<u>\$ 40,167</u>
Expenditures				
Capital Projects				
Highway and Street Capital Projects	\$ 751,237	\$ 812,448	\$ 812,448	\$ 61,211
Total Expenditures	<u>\$ 751,237</u>	<u>\$ 812,448</u>	<u>\$ 812,448</u>	<u>\$ 61,211</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 111,950	\$ 10,572	\$ 10,572	\$ 101,378
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ 111,950	\$ 10,572	\$ 10,572	\$ 101,378
	763,757	795,170	795,170	(31,413)
Fund Balance, June 30, 2025	<u>\$ 875,707</u>	<u>\$ 805,742</u>	<u>\$ 805,742</u>	<u>\$ 69,965</u>

MAJOR GOVERNMENTAL FUND

GENERAL DEBT SERVICE FUND

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

CLAIBORNE 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	\$ 488,508	\$ 477,200	\$ 477,200	\$ 11,308
Other Local Revenues	2,554,547	2,519,750	2,519,750	34,797
Total Revenues	\$ 3,043,055	\$ 2,996,950	\$ 2,996,950	\$ 46,105
Expenditures				
Principal on Debt				
General Government	\$ 1,000,000	\$ 1,005,000	\$ 1,005,000	\$ 5,000
Education	1,900,000	1,900,000	1,900,000	0
Interest on Debt				
General Government	72,952	126,595	126,595	53,643
Education	618,750	618,750	618,750	0
Other Debt Service				
General Government	3,359	8,000	8,000	4,641
Total Expenditures	\$ 3,595,061	\$ 3,658,345	\$ 3,658,345	\$ 63,284
Excess (Deficiency) of Revenues Over Expenditures	\$ (552,006)	\$ (661,395)	\$ (661,395)	\$ 109,389
Other Financing Sources (Uses)				
Transfers In	\$ 136,416	\$ 145,600	\$ 145,600	\$ (9,184)
Total Other Financing Sources	\$ 136,416	\$ 145,600	\$ 145,600	\$ (9,184)
Net Change in Fund Balance	\$ (415,590)	\$ (515,795)	\$ (515,795)	\$ 100,205
Fund Balance, July 1, 2024	1,365,820	1,366,561	1,366,561	(741)
Fund Balance, June 30, 2025	\$ 950,230	\$ 850,766	\$ 850,766	\$ 99,464

CUSTODIAL FUNDS

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

Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated areas 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, general sessions, and juvenile courts clerk; clerk and master; register of deeds; and sheriff. Such collections include amounts due the state, cities, litigants, heirs, and others.

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

Work Release Program Fund – The Work Release Program Fund is used to account for amounts collected in a custodial capacity for the work release program.

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

	Custodial Funds					Total
	Cities - Sales Tax	Constitu - tional Officers - Custodial	District Attorney General	Work Release Program		
ASSETS						
Cash	\$ 0	\$ 2,018,286	\$ 0	\$ 0	\$ 2,018,286	
Equity in Pooled Cash and Investments		0	59,069	111,253	170,322	
Due from Other Governments	529,735	0	0	0	529,735	
Total Assets	\$ 529,735	\$ 2,018,286	\$ 59,069	\$ 111,253	\$ 2,718,343	
LIABILITIES						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 1,611	\$ 1,611	
Due to Other Taxing Units	529,735	0	0	0	529,735	
Total Liabilities	\$ 529,735	\$ 0	\$ 0	\$ 1,611	\$ 531,346	
NET POSITION						
Restricted for Individuals, Organizations, and Other Governments	\$ 0	\$ 2,018,286	\$ 59,069	\$ 109,642	\$ 2,186,997	
Total Net Position	\$ 0	\$ 2,018,286	\$ 59,069	\$ 109,642	\$ 2,186,997	

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

	Custodial Funds					
	Cities - Sales Tax	Constitu - tional Officers - Custodial	District Attorney General	Work Release Program	Total	
Additions						
Sales Tax Collections for Other Governments	\$ 3,040,311	\$ 0	\$ 0	\$ 0	\$ 3,040,311	
Fines/Fees and Other Collections	0	10,314,756	0	0	10,314,756	
District Attorney General Collections	0	0	41,704	0	41,704	
Work Release Collections	0	0	0	202,460	202,460	
Total Additions	\$ 3,040,311	\$ 10,314,756	\$ 41,704	\$ 202,460	\$ 13,599,231	
Deductions						
Payment of Sales Tax Collections for Other Governments	\$ 3,040,311	\$ 0	\$ 0	\$ 0	\$ 3,040,311	
Payments to State	0	4,989,361	0	0	4,989,361	
Payments to Individuals and Others	0	5,478,288	0	0	5,478,288	
Payments of District Attorney General Expenses	0	0	21,519	0	21,519	
Payments of Work Release Program Expenses	0	0	0	177,687	177,687	
Total Deductions	\$ 3,040,311	\$ 10,467,649	\$ 21,519	\$ 177,687	\$ 13,707,166	
Change in Net Position	\$ 0	\$ (152,893)	\$ 20,185	\$ 24,773	\$ (107,935)	
Net Position July 1, 2024	0	2,171,179	38,884	84,869	2,294,932	
Net Position June 30, 2025	\$ 0	\$ 2,018,286	\$ 59,069	\$ 109,642	\$ 2,186,997	

CLAIBORNE COUNTY SCHOOL DEPARTMENT

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

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

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

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

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.

Employee Insurance Fund – The Employee Insurance Fund is used to account for transactions pertaining to the school department's self-insured group medical plan.

CLAIBORNE COUNTY, TENNESSEE**Statement of Activities**

Discretely Presented Claiborne County School Department

For the Year Ended June 30, 2025

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Total	
				Governmental Activities	Governmental Activities
Governmental Activities:					
Instruction	\$ 33,029,250	\$ 335,098	\$ 4,273,472	\$ (28,420,680)	
Support Services	19,817,580	0	3,419,042	(16,398,538)	
Operation of Non-instructional Services	8,011,182	266,641	7,815,561	71,020	
Total Governmental Activities	<u>\$ 60,858,012</u>	<u>\$ 601,739</u>	<u>\$ 15,508,075</u>	<u>\$ (44,748,198)</u>	
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes				\$ 7,082,042	
Local Option Sales Taxes				5,301,076	
Other Taxes				14,938	
Grants and Contributions Not Restricted for Specific Programs				33,707,023	
Unrestricted Investment Income				220,558	
Miscellaneous				414,913	
Total General Revenues				<u>\$ 46,740,550</u>	
Change in Net Position				\$ 1,992,352	
Net Position, July 1, 2024				32,962,506	
Restatement - See Note I.D.10.				(741,269)	
Net Position, June 30, 2025				<u>\$ 34,213,589</u>	

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

Discretely Presented Claiborne 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	\$ 3,500,095	\$ 0	\$ 0	\$ 1,106,458	\$ 4,606,553	
Equity in Pooled Cash and Investments	9,573,412	756,045	6,510,966	0	16,840,423	
Accounts Receivable	2,664	0	1,372,240	1,226	1,376,130	
Due from Other Governments	2,860,271	293,955	356,664	0	3,510,890	
Property Taxes Receivable	6,692,265	0	0	0	6,692,265	
Allowance for Uncollectible Property Taxes	(117,644)	0	0	0	(117,644)	
Restricted Assets	606,317	0	0	0	606,317	
Total Assets	\$ 23,117,380	\$ 1,050,000	\$ 8,239,870	\$ 1,107,684	\$ 33,514,934	
LIABILITIES						
Accounts Payable	\$ 51,648	\$ 0	\$ 3,525	\$ 0	\$ 55,173	
Other Current Liabilities	3,485,630	0	0	0	3,485,630	
Total Liabilities	\$ 3,537,278	\$ 0	\$ 3,525	\$ 0	\$ 3,540,803	

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

DEFERRED INFLOWS OF RESOURCES

	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Nonmajor Fund	Total Governmental Funds
Deferred Current Property Taxes	\$ 6,313,942	0	0	0	\$ 6,313,942	
Deferred Delinquent Property Taxes	253,071	0	0	0		253,071
Other Deferred/Unavailable Revenue	460,922	0	0	0		460,922
Total Deferred Inflows of Resources	\$ 7,027,935	0	0	0	\$ 7,027,935	

FUND BALANCES

Restricted:

Restricted for Education	\$ 81,681	0	\$ 8,236,345	\$ 1,107,684	\$ 9,425,710
Restricted for Hybrid Retirement Stabilization Funds	606,317	0	0	0	606,317

Committed:

Committed for Education	0	1,050,000	0	0	1,050,000
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Assigned:

Assigned for Education	4,478,193	0	0	0	4,478,193
Assigned for Debt Service	565,104	0	0	0	565,104
Unassigned	6,820,872	0	0	0	6,820,872

Total Fund Balances

\$ 12,552,167 \$ 1,050,000 \$ 8,236,345 \$ 1,107,684 \$ 22,946,196

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$ 23,117,380 \$ 1,050,000 \$ 8,239,870 \$ 1,107,684 \$ 33,514,934

CLAIBORNE COUNTY, TENNESSEE**Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position**Discretely Presented Claiborne County School Department
June 30, 2025Amounts 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)		\$ 22,946,196
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 1,224,296	
Add: construction in progress	245,562	
Add: buildings and improvements net of accumulated depreciation	27,351,252	
Add: other capital assets net of accumulated depreciation	<u>2,830,756</u>	31,651,866
(2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		792,163
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: other postemployment benefits (OPEB) liability	\$ (27,967,147)	
Less: compensated absences payable	<u>(761,082)</u>	(28,728,229)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	\$ 4,762,585	
Less: deferred inflows of resources related to pensions	(2,172,588)	
Add: deferred outflows of resources related to OPEB	5,345,456	
Less: deferred inflows of resources related to OPEB	<u>(9,472,134)</u>	(1,536,681)
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	\$ 723,429	
Add: net pension asset - teacher retirement plan	203,515	
Add: net pension asset - teacher legacy pension plan	<u>7,447,337</u>	8,374,281
(6) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		<u>713,993</u>
Net position of governmental activities (Exhibit A)		<u>\$ 34,213,589</u>

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

	Major Funds				Nonmajor Fund		Total Governmental Funds
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School			
Revenues							
Local Taxes	\$ 12,398,533	\$ 0	\$ 0	\$ 0	\$ 12,398,533		
Licenses and Permits	2,340	0	0	0	2,340		
Charges for Current Services	348,640	0	251,664	0	600,304		
Other Local Revenues	599,699	0	31,322	1,973,654	2,604,675		
State of Tennessee	35,210,711	0	26,003	0	35,236,714		
Federal Government	251,777	6,007,091	5,188,389	0	11,447,257		
Other Governments and Citizens Groups	547,321	0	0	0	547,321		
Total Revenues	\$ 49,359,021	\$ 6,007,091	\$ 5,497,378	\$ 1,973,654	\$ 62,837,144		
Expenditures							
Current:							
Instruction	\$ 24,528,390	\$ 3,450,848	\$ 0	\$ 0	\$ 27,979,238		
Support Services	16,728,063	1,339,344	0	0	18,067,407		
Operation of Non-Instructional Services	1,301,119	0	5,936,735	2,064,438	9,302,292		
Capital Outlay	295,583	1,216,899	0	0	1,512,482		
Debt Service:							
Other Debt Service	2,518,750	0	0	0	2,518,750		
Total Expenditures	\$ 45,371,905	\$ 6,007,091	\$ 5,936,735	\$ 2,064,438	\$ 59,380,169		
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,987,116	\$ 0	\$ (439,357)	\$ (90,784)	\$ 3,456,975		
Other Financing Sources (Uses)							
Insurance Recovery	\$ 57,726	\$ 0	\$ 0	\$ 0	\$ 57,726		
Total Other Financing Sources (Uses)	\$ 57,726	\$ 0	\$ 0	\$ 0	\$ 57,726		
Net Change in Fund Balances	\$ 4,044,842	\$ 0	\$ (439,357)	\$ (90,784)	\$ 3,514,701		
Fund Balance, July 1, 2024	8,507,325	1,050,000	8,675,702	1,198,468	19,431,495		
Fund Balance, June 30, 2025	\$ 12,552,167	\$ 1,050,000	\$ 8,236,345	\$ 1,107,684	\$ 22,946,196		

CLAIBORNE COUNTY, TENNESSEE

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities**
Discretely Presented Claiborne 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)		\$ 3,514,701
(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	\$ 3,279,025	
Less: current-year depreciation expense	<u>(1,993,333)</u>	1,285,692
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2025	\$ 713,993	
Less: deferred delinquent property taxes and other deferred June 30, 2024	<u>(716,810)</u>	(2,817)
(3) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in compensated absences payable	\$ (19,813)	
Change in OPEB liability	(2,998,033)	
Change in net pension asset/liability	2,446,289	
Change in deferred outflows related to pensions	(2,219,740)	
Change in deferred inflows related to pensions	(1,215,788)	
Change in deferred outflows related to OPEB liability	1,305,463	
Change in deferred inflows related to OPEB liability	<u>1,010,837</u>	(1,690,785)
(4) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>(1,114,439)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 1,992,352</u>

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

Discretely Presented Claiborne County School Department

General Purpose School Fund

For the Year Ended June 30, 2025

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Revenues						
Local Taxes	\$ 12,398,533	\$ 0	\$ 12,398,533	\$ 10,569,940	\$ 10,569,940	\$ 1,828,593
Licenses and Permits	2,340	0	2,340	2,300	2,300	40
Charges for Current Services	348,640	0	348,640	240,630	290,630	58,010
Other Local Revenues	599,699	0	599,699	357,500	422,076	177,623
State of Tennessee	35,210,711	0	35,210,711	36,067,329	37,058,998	(1,848,287)
Federal Government	251,777	0	251,777	607,025	725,834	(474,057)
Other Governments and Citizens Groups	547,321	0	547,321	0	601,088	(53,767)
Total Revenues	\$ 49,359,021	\$ 0	\$ 49,359,021	\$ 47,844,724	\$ 49,670,866	\$ (311,845)
Expenditures						
Instruction						
Regular Instruction Program	\$ 18,676,008	\$ 0	\$ 18,676,008	\$ 18,938,825	\$ 19,525,110	\$ 849,102
Special Education Program	3,470,448	0	3,470,448	3,883,744	3,787,770	317,322
Career and Technical Education Program	2,381,934	0	2,381,934	4,674,672	4,095,137	1,713,203
Support Services						
Attendance	152,887	0	152,887	150,929	156,049	3,162
Health Services	621,929	0	621,929	583,334	792,859	170,930
Other Student Support	1,025,500	0	1,025,500	858,151	1,181,425	155,925
Regular Instruction Program	1,153,527	0	1,153,527	1,003,895	1,280,879	127,352

(Continued)

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Expenditures (Cont.)						
Support Services (Cont.)						
Alternative Instruction Program	\$ 113,243	\$ 0	\$ 113,243	\$ 122,651	\$ 116,651	\$ 3,408
Special Education Program	855,101	0	855,101	777,944	920,304	65,203
Career and Technical Education Program	104,871	0	104,871	105,412	108,072	3,201
Technology	359,094	0	359,094	444,359	425,359	66,265
Board of Education	3,946,965	0	3,946,965	2,786,089	4,394,952	447,987
Director of Schools	581,609	0	581,609	628,757	628,757	47,148
Office of the Principal	1,553,992	0	1,553,992	1,493,788	1,555,728	1,736
Fiscal Services	259,138	0	259,138	259,138	259,138	0
Operation of Plant	2,158,340	0	2,158,340	2,333,056	2,315,556	157,216
Maintenance of Plant	2,332,235	0	2,332,235	2,296,252	2,445,006	112,771
Transportation	1,376,252	0	1,376,252	1,809,657	1,912,178	535,926
Central and Other	133,380	0	133,380	127,226	138,626	5,246
Operation of Non-Instructional Services						
Food Service	9,082	0	9,082	0	11,000	1,918
Community Services	675,165	0	675,165	619,611	787,056	111,891
Early Childhood Education	616,872	0	616,872	608,239	616,885	13
American Rescue Plan Act Expenditures	0	0	0	167,648	0	0

(Continued)

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Expenditures (Cont.)						
Capital Outlay						
Regular Capital Outlay	\$ 295,583	\$ 1,335,138	\$ 1,630,721	\$ 2,037,000	\$ 1,781,268	\$ 150,547
Principal on Debt						
Education	0	0	0	1,900,000	0	0
Interest on Debt						
Education	0	0	0	618,750	0	0
Other Debt Service						
Education	2,518,750	0	2,518,750	2,500	2,521,250	2,500
Total Expenditures	\$ 45,371,905	\$ 1,335,138	\$ 46,707,043	\$ 49,231,627	\$ 51,757,015	\$ 5,049,972
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,987,116	\$ (1,335,138)	\$ 2,651,978	\$ (1,386,903)	\$ (2,086,149)	\$ 4,738,127
Other Financing Sources (Uses)						
Insurance Recovery	\$ 57,726	\$ 0	\$ 57,726	\$ 0	\$ 65,457	\$ (7,731)
Total Other Financing Sources	\$ 57,726	\$ 0	\$ 57,726	\$ 0	\$ 65,457	\$ (7,731)
Net Change in Fund Balance	\$ 4,044,842	\$ (1,335,138)	\$ 2,709,704	\$ (1,386,903)	\$ (2,020,692)	\$ 4,730,396
Fund Balance, July 1, 2024	8,507,325	0	8,507,325	6,107,964	6,107,964	2,399,361
Fund Balance, June 30, 2025	\$ 12,552,167	\$ (1,335,138)	\$ 11,217,029	\$ 4,721,061	\$ 4,087,272	\$ 7,129,757

CLAIBORNE COUNTY, TENNESSEE**Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual and Budget**Discretely Presented Claiborne 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	\$ 6,007,091	\$ 8,337,461	\$ 7,020,454	\$ (1,013,363)
Total Revenues	<u>\$ 6,007,091</u>	<u>\$ 8,337,461</u>	<u>\$ 7,020,454</u>	<u>\$ (1,013,363)</u>
Expenditures				
Instruction				
Regular Instruction Program	\$ 2,265,596	\$ 2,342,505	\$ 2,527,791	\$ 262,195
Special Education Program	1,116,292	1,388,621	1,531,513	415,221
Career and Technical Education Program	68,960	61,639	69,046	86
Support Services				
Health Services	4,801	3,399	4,801	0
Other Student Support	178,556	223,723	215,235	36,679
Regular Instruction Program	502,156	1,892,573	754,555	252,399
Special Education Program	35,288	203,510	76,565	41,277
Career and Technical Education Program	5,557	5,000	5,560	3
Technology	40,998	29,525	40,998	0
Operation of Plant	571,988	249,028	571,988	0
Maintenance of Plant	0	197,975	0	0
Transportation	0	374,321	5,000	5,000
Capital Outlay				
Regular Capital Outlay	1,216,899	1,365,642	1,216,899	0
Total Expenditures	<u>\$ 6,007,091</u>	<u>\$ 8,337,461</u>	<u>\$ 7,019,951</u>	<u>\$ 1,012,860</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 503</u>	<u>\$ (503)</u>
Other Financing Sources (Uses)				
Transfers Out	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (500)</u>	<u>\$ 500</u>
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (500)</u>	<u>\$ 500</u>
Net Change in Fund Balance Fund Balance, July 1, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ (3)</u>
Fund Balance, June 30, 2025	<u>\$ 1,050,000</u>	<u>\$ 687,898</u>	<u>\$ 687,898</u>	<u>\$ 362,102</u>
	<u><u>\$ 1,050,000</u></u>	<u><u>\$ 687,898</u></u>	<u><u>\$ 687,901</u></u>	<u><u>\$ 362,099</u></u>

CLAIBORNE COUNTY, TENNESSEE**Schedule of Revenues, Expenditures, and Changes****in Fund Balance - Actual and Budget**

Discretely Presented Claiborne County School Department

Central Cafeteria Fund

For the Year Ended June 30, 2025

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Charges for Current Services	\$ 251,664	\$ 350,000	\$ 114,837	\$ 136,827
Other Local Revenues	31,322	11,500	11,500	19,822
State of Tennessee	26,003	30,000	56,003	(30,000)
Federal Government	5,188,389	4,146,303	4,386,554	801,835
Total Revenues	\$ 5,497,378	\$ 4,537,803	\$ 4,568,894	\$ 928,484
Expenditures				
Operation of Non-Instructional Services				
Food Service	\$ 5,936,735	\$ 8,037,803	\$ 8,068,894	\$ 2,132,159
Total Expenditures	\$ 5,936,735	\$ 8,037,803	\$ 8,068,894	\$ 2,132,159
Excess (Deficiency) of Revenues Over Expenditures	\$ (439,357)	\$ (3,500,000)	\$ (3,500,000)	\$ 3,060,643
Net Change in Fund Balance	\$ (439,357)	\$ (3,500,000)	\$ (3,500,000)	\$ 3,060,643
Fund Balance, July 1, 2024	8,675,702	7,334,652	7,334,652	1,341,050
Fund Balance, June 30, 2025	\$ 8,236,345	\$ 3,834,652	\$ 3,834,652	\$ 8,236,345

CLAIBORNE COUNTY, TENNESSEE**Statement of Net Position - Proprietary Fund**

Discretely Presented Claiborne County School Department

June 30, 2025

	Governmental Activities
	Internal Service Fund
	Employee Insurance - Health
	ASSETS
Current Assets:	
Cash	\$ 1,921,317
Total Assets	<u>\$ 1,921,317</u>
	LIABILITIES
Current Liabilities:	
Accounts Payable	\$ 1,129,154
Total Liabilities	<u>\$ 1,129,154</u>
	NET POSITION
Unrestricted	\$ 792,163
Total Net Position	<u>\$ 792,163</u>

CLAIBORNE COUNTY, TENNESSEE
Statement of Revenues, Expenses, and Changes
in Net Position - Proprietary Fund
 Discretely Presented Claiborne County School Department
For the Year Ended June 30, 2025

	Governmental Activities
	Internal Service Fund
Operating Revenues	
Charges for Current Services	\$ 7,356,350
Self-Insurance Premiums/Contributions	<u>\$ 7,356,350</u>
Total Operating Revenues	<u>\$ 7,356,350</u>
Operating Expenses	
Handling Charges and Administrative Costs	\$ 237,741
Excess Risk Insurance	1,155,191
Medical Claims	<u>7,093,894</u>
Total Operating Expenses	<u>\$ 8,486,826</u>
Operating Income (Loss)	<u>\$ (1,130,476)</u>
Nonoperating Revenues (Expenses)	
Investment Income	\$ 16,037
Total Nonoperating Revenues (Expenses)	<u>\$ 16,037</u>
Changes in Net Position	\$ (1,114,439)
Net Position, July 1, 2024	<u>1,906,602</u>
Net Position, June 30, 2025	<u>\$ 792,163</u>

CLAIBORNE COUNTY, TENNESSEE
Statement of Cash Flows - Proprietary Fund
 Discretely Presented Claiborne County School Department
For the Year Ended June 30, 2025

	Governmental Activities
	Internal Service Fund
Receipts for Self-Insurance Premiums	\$ 7,356,350
Payments for Excess Risk Insurance	(1,155,191)
Payments for Medical Claims	(6,782,308)
Payments for Administrative Costs	(237,741)
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (818,890)</u></u>
 Cash Flows from Investment Activities	
Interest on Investments	\$ 16,037
Net Cash Provided By (Used In) Investing Activities	<u><u>\$ 16,037</u></u>
 Net Increase (Decrease) in Cash	\$ (802,853)
Cash, July 1, 2024	<u><u>2,724,170</u></u>
 Cash, June 30, 2025	<u><u>\$ 1,921,317</u></u>
 Reconciliation of Operating Income to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	\$ (1,130,476)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
Increase (Decrease) in Accounts Payable	<u><u>311,586</u></u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (818,890)</u></u>
 Schedule of Non-cash Financing Activities	
Credits applied for stop-loss recoveries	\$ 533,879
Credits applied for prescription drug rebates	1,313,192

MISCELLANEOUS SCHEDULES

CLAIBORNE COUNTY, TENNESSEE**Schedule of Changes in Long-term Notes and Bonds
For the Year Ended June 30, 2025**

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-24	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-25
NOTES PAYABLE								
Payable through General Debt Service Fund								
Sanitation Garbage Truck	\$ 425,000	1.95 %	9-16-20	9-16-25	\$ 170,000	0 \$	85,000 \$	85,000
Waterline	500,000	2.29	10-16-20	10-26-25	200,000	0	100,000	100,000
Landfill Backhoe	135,000	3	9-29-23	4-1-26	90,000	0	45,000	45,000
Landfill Garbage Truck	390,000	5.70	12-18-24	6-30-27	0	390,000	130,000	260,000
Total Notes Payable					\$ 460,000	\$ 390,000	\$ 360,000	\$ 490,000
BONDS PAYABLE								
Payable through General Debt Service Fund								
General Obligation Refunding Bonds, Series 2020 Judicial Series	2,885,000	5	4-30-20	4-1-30	\$ 1,120,000	0 \$	640,000 \$	480,000
General Obligation Refunding Bonds, Series 2020 Schools	18,925,000	5	4-30-20	4-1-30	12,375,000	0	1,900,000	10,475,000
Total Bonds Payable					\$ 13,495,000	\$ 0	\$ 2,540,000	\$ 10,955,000

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2026	\$ 360,000	\$ 20,247	\$ 380,247
2027	130,000	7,475	137,475
Total	\$ 490,000	\$ 27,722	\$ 517,722

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	\$ 2,375,000	\$ 547,750	\$ 2,922,750
2027	1,990,000	429,000	2,419,000
2028	2,090,000	329,500	2,419,500
2029	2,195,000	225,000	2,420,000
2030	2,305,000	115,250	2,420,250
Total	\$ 10,955,000	\$ 1,646,500	\$ 12,601,500

CLAIBORNE COUNTY, TENNESSEE
Schedule of Changes in SBITA Obligations
For the Year Ended June 30, 2025

Description of Indebtedness	Original	Date				Paid and/or		
	Amount	Interest	of	Maturity	Outstanding	Issued	Matured	
	of Issue	Rate	Issue	Date	7-1-24	During	During	Outstanding
GOVERNMENTAL ACTIVITIES								
SBITA PAYABLE								
Payable through General Fund								
Sheriff Camera Cloud Service and Storage	\$ 243,365	5.7 %	1-29-25	1-25-29	\$ 0	\$ 243,365	\$ 54,213	\$ 189,152

CLAIBORNE COUNTY, TENNESSEE
Schedule of SBITA Requirements by Year

Year Ending June 30	SBITA		
	Principal	Interest	Total
2026	\$ 43,431	\$ 10,782	\$ 54,213
2027	45,907	8,306	54,213
2028	48,524	5,689	54,213
2029	51,290	2,923	54,213
Total	\$ 189,152	\$ 27,700	\$ 216,852

CLAIBORNE COUNTY, TENNESSEE
Schedule of Transfers
Primary Government
For the Year Ended June 30, 2025

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
Highway/Public Works	General	Bookkeeper's salary	\$ 40,000
Solid Waste/Sanitation	General Debt Service	Debt retirement	<u>136,416</u>
Total Transfers Primary Government			<u><u>\$ 176,416</u></u>

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

Primary Government and Discretely Presented Claiborne County School Department

For the Year Ended June 30, 2025

Official	Salary	Authorization	Bond	Surety
County Mayor Base salary/Total compensation	<u><u>\$ 120,515</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Road Superintendent Base salary/Total compensation	<u><u>\$ 104,776</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Director of Schools Base salary Secretary of the Board Accrued vacation payout Total compensation	\$ 114,625 1,500 6,513 <u><u>\$ 122,638</u></u>	State Board of Education and County Board of Education	(1)	Tennessee Risk Management Trust
Trustee Base Salary/Total compensation	<u><u>\$ 95,251</u></u>	Section 8-24-102, <i>TCA</i>	\$ 1,710,783	RLI Insurance Company
Assessor of Property Base salary/Total compensation	<u><u>\$ 95,251</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
County Clerk Base salary/Total compensation	<u><u>\$ 95,251</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Circuit, General Sessions and Juvenile Courts Clerk Base salary/Total compensation	<u><u>\$ 95,251</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Clerk and Master Base salary Special commissioner fees Total compensation	\$ 95,251 74,751 <u><u>\$ 170,002</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Register of Deeds Base salary/Total compensation	<u><u>\$ 95,251</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Sheriff Base salary Superintendent of workhouse Law enforcement retention bonus Law enforcement training supplement Total compensation	\$ 104,776 10,000 800 800 <u><u>\$ 116,376</u></u>	Section 8-24-102, <i>TCA</i>	(1)	Local Government Property and Casualty Fund
Administrator of Elections Base salary/Total compensation	<u><u>\$ 85,726</u></u>	Section 2-12-208, <i>TCA</i>		
Finance Director Base salary/Total compensation	<u><u>\$ 77,250</u></u>	County Commission	(1)	Local Government Property and Casualty Fund
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.

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Highway / Public Works
Local Taxes						
County Property Taxes						
Current Property Tax	\$ 8,060,152	\$ 1,629,106	\$ 0	\$ 0	\$ 0	\$ 69,882
Trustee's Collections - Prior Year	325,474	66,979	0	0	0	2,872
Circuit Clerk/Clerk and Master Collections - Prior Years	162,075	40,382	0	0	0	1,732
Interest and Penalty	56,438	11,580	0	0	0	496
Payments in-Lieu-of Taxes - T.V.A.	408,103	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	44,204	9,020	0	0	0	387
Payments in-Lieu-of Taxes - Other	188,342	9,816	0	0	0	421
County Local Option Taxes						
Hotel/Motel Tax	109,919	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0
Litigation Tax - General	153,490	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	30,609	0	0	0	0	0
Business Tax	252,683	0	0	0	0	0
Mixed Drink Tax	14,884	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	41,859
Statutory Local Taxes						
Bank Excise Tax	607,701	0	0	0	0	126,000
Wholesale Beer Tax	79,493	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Highway / Public Works
Local Taxes (Cont.)						
Statutory Local Taxes (Cont.)						
Beer Privilege Tax	\$ 1,520	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Statutory Local Taxes	0	0	0	0	0	10,474
Total Local Taxes	\$ 10,495,087	\$ 1,766,883	\$ 0	\$ 0	\$ 0	\$ 254,123
Licenses and Permits						
Permits						
Beer Permits	\$ 9,578	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Building Permits	50,939	0	0	0	0	0
Total Licenses and Permits	\$ 60,517	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	\$ 25,360	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	37,737	0	0	0	0	0
Drug Control Fines	2,756	0	2,756	0	0	0
Drug Court Fees	66	0	0	0	0	0
Jail Fees	18,684	0	0	0	0	0
DUI Treatment Fines	7,186	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Highway / Public Works
Fines, Forfeitures, and Penalties (Cont.)						
Circuit Court (Cont.)						
Data Entry Fee - Circuit Court	\$ 1,182	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Courtroom Security Fee	2,152	0	0	0	0	0
General Sessions Court						
Game and Fish Fines	348	0	0	0	0	0
Drug Control Fines	4,234	0	4,900	0	0	0
DUI Treatment Fines	627	0	0	0	0	0
Data Entry Fee - General Sessions Court	11,405	0	0	0	0	0
Juvenile Court						
Fines	2,673	0	0	0	0	0
Officers Costs	6,715	0	0	0	0	0
Data Entry Fee - Juvenile Court	884	0	0	0	0	0
Chancery Court						
Officers Costs	2,393	0	0	0	0	0
Data Entry Fee - Chancery Court	4,716	0	0	0	0	0
Courtroom Security Fee	284	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	14,202	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 129,402	\$ 0	\$ 21,858	\$ 0	\$ 0	\$ 0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Highway / Public Works
Charges for Current Services						
General Service Charges						
Tipping Fees	\$ 0	\$ 778,968	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	54,000	0	0	0	0
Work Release Charges for Board	9,055	0	0	0	0	0
Other General Service Charges	421	0	0	0	0	0
Fees						
Copy Fees	5,107	0	0	0	0	0
Library Fees	482	0	0	0	0	0
Greenbelt Late Application Fee	200	0	0	0	0	0
Telephone Commissions	37,630	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	530,923	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	74,750	0
Data Processing Fee - Register	7,480	0	0	0	0	0
Data Processing Fee - Sheriff	2,426	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	5,400	0	0	0	0	0
Data Processing Fee - County Clerk	14,385	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	525	0	0	0	0	0
Total Charges for Current Services	\$ 83,111	\$ 832,968	\$ 0	\$ 0	\$ 605,673	\$ 0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Highway / Public Works
Other Local Revenues						
Recurring Items						
Investment Income	\$ 1,375,176	\$ 83,103	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Materials and Supplies	0	0	0	0	0	3,567
Commissary Sales	226,728	0	0	0	0	0
Sale of Recycled Materials	60	55,358	0	0	0	0
Miscellaneous Refunds	30,089	313	0	0	0	2,536
Nonrecurring Items						
Sale of Equipment	0	0	0	0	0	21,322
Damages Recovered from Individuals	2,596	0	0	0	0	0
Contributions and Gifts	262,138	0	0	0	0	0
Total Other Local Revenues	\$ 1,896,787	\$ 138,774	\$ 0	\$ 0	\$ 0	\$ 27,425
Fees Received From County Officials						
Excess Fees						
County Clerk	\$ 153,877	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Trustee	368,796	0	0	0	0	0
Fees In-Lieu-of Salary						
Circuit Court Clerk	57,169	0	0	0	0	0
General Sessions Court Clerk	193,831	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					Highway / Public Works
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	
Fees Received From County Officials (Cont.)						
Fees In-Lieu-of Salary (Cont.)						
Clerk and Master	\$ 137,667	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Juvenile Court Clerk	23,035	0	0	0	0	0
Register	118,896	0	0	0	0	0
Sheriff	14,941	0	0	0	0	0
Total Fees Received From County Officials	\$ 1,068,212	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State of Tennessee						
General Government Grants						
Other General Government Grants	\$ 0	\$ 12,318	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Grants						
Law Enforcement Training Programs	51,200	0	0	0	0	0
School Resource Officer Grants	930,431	0	0	0	0	0
Other Public Safety Grants	234,321	0	0	0	0	0
Health and Welfare Grants						
Other Health and Welfare Grants	77,630	0	0	0	0	0
Public Works Grants						
State Aid Program	0	0	0	0	0	249,469
Litter Program	39,148	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Highway / Public Works
State of Tennessee (Cont.)						
Other State Revenues						
Beer Tax	\$ 17,761	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicle Certificate of Title Fees	29,154	0	0	0	0	0
Alcoholic Beverage Tax	88,009	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	183,982	0	0	0	0	0
State Revenue Sharing - Telecommunications	58,791	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	48,395	0	0	0	0	0
Prisoner Transportation	41,204	0	0	0	0	0
Contracted Prisoner Boarding	704,544	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,547,802
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0	32,902
Petroleum Special Tax	0	0	0	0	0	21,231
Registrar's Salary Supplement	15,164	0	0	0	0	0
State Shared Sales Tax - Cities	8,809	0	0	0	0	0
Other State Grants	223,233	0	0	0	0	0
Other State Revenues	53,150	0	0	0	0	0
Total State of Tennessee	\$ 2,804,926	\$ 12,318	\$ 0	\$ 0	\$ 0	\$ 2,851,404

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Highway / Public Works
Federal Government						
Federal Through State						
Community Development	\$ 122,399	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	40,080	0	0	0	0	0
American Rescue Plan Act Grant #1	0	0	0	903,595	0	0
American Rescue Plan Act Grant #2	0	0	0	1,547,483	0	0
Other Federal through State	1,261,429	0	0	0	0	0
Direct Federal Revenue						
Other Direct Federal Revenue	24,493	0	0	0	0	0
Total Federal Government	\$ 1,448,401	\$ 0	\$ 0	\$ 2,451,078	\$ 0	\$ 0
Other Governments and Citizens Groups						
Other Governments						
Contributions	\$ 74,511	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	8,701	0	0	0	0	0
Other						
Opioid Settlement Funds - Past Remediation	125,797	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 209,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 18,195,452	\$ 2,750,943	\$ 21,858	\$ 2,451,078	\$ 605,673	\$ 3,132,952

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Highway Capital Projects	Total
Local Taxes			
County Property Taxes			
Current Property Tax	\$ 114,878	\$ 104,817	\$ 9,978,835
Trustee's Collections - Prior Year	9,478	4,308	409,111
Circuit Clerk/Clerk and Master Collections - Prior Years	3,758	2,598	210,545
Interest and Penalty	1,509	745	70,768
Payments in-Lieu-of Taxes - T.V.A.	0	0	408,103
Payments in-Lieu-of Taxes - Local Utilities	978	580	55,169
Payments in-Lieu-of Taxes - Other	693	632	199,904
County Local Option Taxes			
Hotel/Motel Tax	0	0	109,919
Wheel Tax	357,214	749,507	1,106,721
Litigation Tax - General	0	0	153,490
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	30,609
Business Tax	0	0	252,683
Mixed Drink Tax	0	0	14,884
Mineral Severance Tax	0	0	41,859
Statutory Local Taxes			
Bank Excise Tax	0	0	733,701
Wholesale Beer Tax	0	0	79,493

(Continued)

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

	Debt Service Fund		Capital Projects Fund	
	General Debt Service		Highway Capital Projects	Total
Local Taxes (Cont.)				
Statutory Local Taxes (Cont.)				
Beer Privilege Tax	\$ 0	\$ 0	\$ 1,520	
Other Statutory Local Taxes	0	0	10,474	
Total Local Taxes	\$ 488,508	\$ 863,187	\$ 13,867,788	
Licenses and Permits				
Permits				
Beer Permits	\$ 0	\$ 0	\$ 9,578	
Building Permits	0	0	50,939	
Total Licenses and Permits	\$ 0	\$ 0	\$ 60,517	
Fines, Forfeitures, and Penalties				
Circuit Court				
Fines	\$ 0	\$ 0	\$ 25,360	
Officers Costs	0	0	37,737	
Drug Control Fines	0	0	5,512	
Drug Court Fees	0	0	66	
Jail Fees	0	0	18,684	
DUI Treatment Fines	0	0	7,186	

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Highway Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)			
Circuit Court (Cont.)			
Data Entry Fee - Circuit Court	\$ 0	\$ 0	\$ 1,182
Courtroom Security Fee	0	0	2,152
General Sessions Court			
Game and Fish Fines	0	0	348
Drug Control Fines	0	0	9,134
DUI Treatment Fines	0	0	627
Data Entry Fee - General Sessions Court	0	0	11,405
Juvenile Court			
Fines	0	0	2,673
Officers Costs	0	0	6,715
Data Entry Fee - Juvenile Court	0	0	884
Chancery Court			
Officers Costs	0	0	2,393
Data Entry Fee - Chancery Court	0	0	4,716
Courtroom Security Fee	0	0	284
Other Fines, Forfeitures, and Penalties			
Proceeds from Confiscated Property	0	0	14,202
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 151,260

(Continued)

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

	Debt Service Fund	Capital Projects Fund		Total
	General Debt Service	Highway Capital Projects		
Charges for Current Services				
General Service Charges				
Tipping Fees	\$ 0	\$ 0	\$ 778,968	
Solid Waste Disposal Fee	0	0	54,000	
Work Release Charges for Board	0	0	9,055	
Other General Service Charges	0	0	421	
Fees				
Copy Fees	0	0	5,107	
Library Fees	0	0	482	
Greenbelt Late Application Fee	0	0	200	
Telephone Commissions	0	0	37,630	
Constitutional Officers' Fees and Commissions	0	0	530,923	
Special Commissioner Fees/Special Master Fees	0	0	74,750	
Data Processing Fee - Register	0	0	7,480	
Data Processing Fee - Sheriff	0	0	2,426	
Sexual Offender Registration Fee - Sheriff	0	0	5,400	
Data Processing Fee - County Clerk	0	0	14,385	
Vehicle Insurance Coverage and Reinstatement Fees	0	0	525	
Total Charges for Current Services	\$ 0	\$ 0	\$ 1,521,752	

(Continued)

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

	Debt Service Fund	Capital Projects Fund		Total
	General Debt Service	Highway Capital Projects		
Other Local Revenues				
Recurring Items				
Investment Income	\$ 35,797	\$ 0	\$ 1,494,076	
Sale of Materials and Supplies	0	0	3,567	
Commissary Sales	0	0	226,728	
Sale of Recycled Materials	0	0	55,418	
Miscellaneous Refunds	0	0	32,938	
Nonrecurring Items				
Sale of Equipment	0	0	21,322	
Damages Recovered from Individuals	0	0	2,596	
Contributions and Gifts	2,518,750	0	2,780,888	
Total Other Local Revenues	<u>\$ 2,554,547</u>	<u>\$ 0</u>	<u>\$ 4,617,533</u>	
Fees Received From County Officials				
Excess Fees				
County Clerk	\$ 0	\$ 0	\$ 153,877	
Trustee	0	0	368,796	
Fees In-Lieu-of Salary				
Circuit Court Clerk	0	0	57,169	
General Sessions Court Clerk	0	0	193,831	

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Highway Capital Projects	Total
Fees Received From County Officials (Cont.)			
Fees In-Lieu-of Salary (Cont.)			
Clerk and Master	\$ 0	\$ 0	\$ 137,667
Juvenile Court Clerk	0	0	23,035
Register	0	0	118,896
Sheriff	0	0	14,941
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 1,068,212
State of Tennessee			
General Government Grants			
Other General Government Grants	\$ 0	\$ 0	\$ 12,318
Public Safety Grants			
Law Enforcement Training Programs	0	0	51,200
School Resource Officer Grants	0	0	930,431
Other Public Safety Grants	0	0	234,321
Health and Welfare Grants			
Other Health and Welfare Grants	0	0	77,630
Public Works Grants			
State Aid Program	0	0	249,469
Litter Program	0	0	39,148

(Continued)

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

	Debt Service Fund	Capital Projects Fund		Total
	General Debt Service	Highway Capital Projects		
State of Tennessee (Cont.)				
Other State Revenues				
Beer Tax	\$ 0	\$ 0	\$ 17,761	
Vehicle Certificate of Title Fees	0	0	29,154	
Alcoholic Beverage Tax	0	0	88,009	
Opioid Settlement Funds - TN Abatement Council	0	0	183,982	
State Revenue Sharing - Telecommunications	0	0	58,791	
State Shared Sports Gaming Privilege Tax	0	0	48,395	
Prisoner Transportation	0	0	41,204	
Contracted Prisoner Boarding	0	0	704,544	
Gasoline and Motor Fuel Tax	0	0	2,547,802	
Hybrid/Electric Vehicle Registration Fee	0	0	32,902	
Petroleum Special Tax	0	0	21,231	
Registrar's Salary Supplement	0	0	15,164	
State Shared Sales Tax - Cities	0	0	8,809	
Other State Grants	0	0	223,233	
Other State Revenues	0	0	53,150	
Total State of Tennessee	\$ 0	\$ 0	\$ 5,668,648	

(Continued)

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

	Debt Service Fund	Capital Projects Fund		Total
	General Debt Service	Highway Capital Projects		
Federal Government				
Federal Through State				
Community Development	\$ 0	\$ 0	\$ 122,399	
Homeland Security Grants	0	0	40,080	
American Rescue Plan Act Grant #1	0	0	903,595	
American Rescue Plan Act Grant #2	0	0	1,547,483	
Other Federal through State	0	0	1,261,429	
Direct Federal Revenue				
Other Direct Federal Revenue	0	0	24,493	
Total Federal Government	\$ 0	\$ 0	\$ 3,899,479	
Other Governments and Citizens Groups				
Other Governments				
Contributions	\$ 0	\$ 0	\$ 74,511	
Contracted Services	0	0	8,701	
Other				
Opioid Settlement Funds - Past Remediation	0	0	125,797	
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 209,009	
Total	\$ 3,043,055	\$ 863,187	\$ 31,064,198	

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

Discretely Presented Claiborne 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	\$ 6,051,830	\$ 0	\$ 0	\$ 0	\$ 6,051,830	
Trustee's Collections - Prior Year	251,487	0	0	0	251,487	
Circuit Clerk/Clerk and Master Collections - Prior Years	141,022	0	0	0	141,022	
Interest and Penalty	43,412	0	0	0	43,412	
Payments in-Lieu-of Taxes - T.V.A.	392,099	0	0	0	392,099	
Payments in-Lieu-of Taxes - Local Utilities	33,702	0	0	0	33,702	
Payments in-Lieu-of Taxes - Other	168,490	0	0	0	168,490	
County Local Option Taxes						
Local Option Sales Tax	5,301,076	0	0	0	5,301,076	
Statutory Local Taxes						
Other Statutory Local Taxes	15,415	0	0	0	15,415	
Total Local Taxes	<u>\$ 12,398,533</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,398,533</u>	
Licenses and Permits						
Licenses						
Marriage Licenses	\$ 2,340	\$ 0	\$ 0	\$ 0	\$ 2,340	
Total Licenses and Permits	<u>\$ 2,340</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,340</u>	

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

Special Revenue Funds						
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total	
Charges for Current Services						
Education Charges						
Tuition - Other	\$ 333,663	\$ 0	\$ 0	\$ 0	\$ 333,663	
Lunch Payments - Adults	0	0	48,920	0	48,920	
A la Carte Sales	0	0	67,113	0	67,113	
Other Charges for Services	14,977	0	135,631	0	150,608	
Total Charges for Current Services	<u>\$ 348,640</u>	<u>\$ 0</u>	<u>\$ 251,664</u>	<u>\$ 0</u>	<u>\$ 600,304</u>	
Other Local Revenues						
Recurring Items						
Investment Income	\$ 187,406	\$ 0	\$ 17,115	\$ 0	\$ 204,521	
Sale of Recycled Materials	1,435	0	0	0	1,435	
Retirees' Insurance Payments	338,557	0	0	0	338,557	
Miscellaneous Refunds	37,091	0	14,207	0	51,298	
Nonrecurring Items						
Contributions and Gifts	34,960	0	0	0	34,960	
Other Local Revenues						
Other Local Revenues	250	0	0	1,973,654	1,973,904	
Total Other Local Revenues	<u>\$ 599,699</u>	<u>\$ 0</u>	<u>\$ 31,322</u>	<u>\$ 1,973,654</u>	<u>\$ 2,604,675</u>	

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

Special Revenue Funds					
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total
State of Tennessee					
State Education Funds					
Tennessee Investment in Student Achievement	\$ 32,247,178	\$ 0	\$ 0	\$ 0	\$ 32,247,178
TISA - On-behalf Payments	50,531	0	0	0	50,531
Early Childhood Education	627,515	0	0	0	627,515
School Food Service	0	0	26,003	0	26,003
Other State Education Funds	663,749	0	0	0	663,749
Paid Parental Leave	110,464	0	0	0	110,464
Career Ladder Program	31,253	0	0	0	31,253
Other State Revenues					
Other State Grants	1,450,823	0	0	0	1,450,823
Other State Revenues	29,198	0	0	0	29,198
Total State of Tennessee	<u>\$ 35,210,711</u>	<u>\$ 0</u>	<u>\$ 26,003</u>	<u>\$ 0</u>	<u>\$ 35,236,714</u>

Federal Government**Federal Through State**

USDA School Lunch Program	\$ 0	\$ 0	\$ 2,295,574	\$ 0	\$ 2,295,574
USDA - Commodities	0	0	255,501	0	255,501
Breakfast	0	0	1,004,318	0	1,004,318

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

Special Revenue Funds						
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School		Total
Federal Government (Cont.)						
Federal Through State (Cont.)						
USDA - Other	\$ 0	\$ 0	\$ 1,632,996	\$ 0	\$ 0	\$ 1,632,996
Vocational Education - Basic Grants to States	0	106,674	0	0	0	106,674
Title I Grants to Local Education Agencies	0	1,374,354	0	0	0	1,374,354
Special Education - Grants to States	12,624	1,141,330	0	0	0	1,153,954
Special Education Preschool Grants	0	10,251	0	0	0	10,251
Rural Education	0	101,853	0	0	0	101,853
Eisenhower Professional Development State Grants	0	294,499	0	0	0	294,499
COVID-19 Grant B	71,250	0	0	0	0	71,250
American Rescue Plan Act Grant #1	0	2,878,528	0	0	0	2,878,528
Other Federal through State	167,903	99,602	0	0	0	267,505
Total Federal Government	\$ 251,777	\$ 6,007,091	\$ 5,188,389	\$ 0	\$ 0	\$ 11,447,257
Other Governments and Citizens Groups						
Other Governments						
Contributions	\$ 522,513	\$ 0	\$ 0	\$ 0	\$ 0	\$ 522,513
Other						
Other	24,808	0	0	0	0	24,808
Total Other Governments and Citizens Groups	\$ 547,321	\$ 0	\$ 0	\$ 0	\$ 0	\$ 547,321
Total	\$ 49,359,021	\$ 6,007,091	\$ 5,497,378	\$ 1,973,654	\$ 62,837,144	

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

General Government

County Commission

Board and Committee Members Fees	\$ 92,925
Social Security	5,281
Pensions	3,312
Medical Insurance	35,581
Unemployment Compensation	3
Employer Medicare	1,235
Audit Services	14,099
Dues and Memberships	1,700
Total County Commission	<u>\$ 154,136</u>

Board of Equalization

Board and Committee Members Fees	\$ 6,738
Total Board of Equalization	6,738

Beer Board

Board and Committee Members Fees	\$ 1,050
Total Beer Board	1,050

Budget and Finance Committee

Board and Committee Members Fees	\$ 16,100
Social Security	954
Pensions	492
Unemployment Compensation	9
Employer Medicare	223
Total Budget and Finance Committee	17,778

County Mayor/Executive

County Official/Administrative Officer	\$ 120,515
Secretary(ies)	39,835
Social Security	9,717
Pensions	9,396
Medical Insurance	12,884
Unemployment Compensation	64
Employer Medicare	2,272
Communication	9,651
Dues and Memberships	5,358

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Lease/SBITA Payments	\$ 3,516
Travel	5,913
Office Supplies	368
Total County Mayor/Executive	\$ 219,489

County Attorney

County Official/Administrative Officer	\$ 45,599
Clerical Personnel	5,679
Social Security	2,750
Pensions	2,672
Medical Insurance	6,435
Unemployment Compensation	70
Employer Medicare	643
Dues and Memberships	450
Total County Attorney	64,298

Election Commission

County Official/Administrative Officer	\$ 85,726
Clerical Personnel	35,486
Other Salaries and Wages	2,200
Election Commission	10,500
Election Workers	66,615
Social Security	10,589
Pensions	7,226
Medical Insurance	12,928
Unemployment Compensation	628
Employer Medicare	2,485
Communication	13,566
Data Processing Services	554
Lease/SBITA Payments	1,897
Maintenance and Repair Services - Buildings	75
Rentals	900
Other Contracted Services	27,424
Office Supplies	11,239
In Service/Staff Development	1,959
Office Equipment	1,073
Other Equipment	11,012
Total Election Commission	304,082

(Continued)

CLAIBORNE COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types (Cont.)****General Fund (Cont.)****General Government (Cont.)****Register of Deeds**

County Official/Administrative Officer	\$ 95,251
Assistant(s)	34,741
Supervisor/Director	40,280
Clerical Personnel	12,526
Social Security	11,066
Pensions	9,978
Medical Insurance	18,816
Unemployment Compensation	221
Employer Medicare	2,588
Communication	1,653
Dues and Memberships	772
Lease/SBITA Payments	335
Maintenance and Repair Services - Office Equipment	7,622
Office Supplies	5,054
Other Supplies and Materials	72
Office Equipment	285
Total Register of Deeds	\$ 241,260

Development

Contracts with Other Public Agencies	\$ 4,563
Total Development	4,563

Planning

Board and Committee Members Fees	\$ 10,750
Social Security	666
Unemployment Compensation	14
Employer Medicare	156
Other Contracted Services	14,822
Other Charges	1,200
Total Planning	27,608

County Buildings

Custodial Personnel	\$ 35,088
Maintenance Personnel	35,088
Social Security	4,183
Pensions	4,112

(Continued)

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

General Government (Cont.)

County Buildings (Cont.)

Medical Insurance	\$ 12,928
Unemployment Compensation	140
Employer Medicare	978
Communication	29,614
Maintenance and Repair Services - Buildings	26,870
Maintenance and Repair Services - Equipment	120
Maintenance and Repair Services - Vehicles	145
Postal Charges	40,514
Rentals	1,200
Custodial Supplies	4,244
Electricity	63,859
Gasoline	465
Natural Gas	5,834
Office Supplies	7,097
Utilities	83
Water and Sewer	8,299
Total County Buildings	\$ 280,861

Preservation of Records

Clerical Personnel	\$ 13,206
Social Security	791
Pensions	774
Medical Insurance	2,143
Unemployment Compensation	23
Employer Medicare	185
Communication	1,882
Lease/SBITA Payments	361
Other Contracted Services	2,510
Office Supplies	229
Total Preservation of Records	22,104

Finance

Accounting and Budgeting

Supervisor/Director	\$ 77,250
Accountants/Bookkeepers	244,045
Social Security	18,841

(Continued)

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

Finance (Cont.)

Accounting and Budgeting (Cont.)

Pensions	\$ 18,560
Life Insurance	944
Medical Insurance	25,893
Unemployment Compensation	530
Employer Medicare	4,406
Communication	6,387
Maintenance Agreements	5,940
Travel	434
Other Contracted Services	27,538
Office Supplies	2,977
Other Supplies and Materials	1,429
Other Charges	2,740
Office Equipment	720
Total Accounting and Budgeting	\$ 438,634

Property Assessor's Office

County Official/Administrative Officer	\$ 95,251
Supervisor/Director	35,390
Clerical Personnel	63,071
Social Security	11,356
Pensions	11,351
Medical Insurance	21,445
Unemployment Compensation	210
Employer Medicare	2,656
Audit Services	8,650
Communication	2,534
Data Processing Services	1,094
Dues and Memberships	1,700
Legal Notices, Recording, and Court Costs	181
Maintenance Agreements	11,275
Maintenance and Repair Services - Vehicles	97
Office Supplies	884
Other Supplies and Materials	77
Office Equipment	240
Total Property Assessor's Office	267,462

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Reappraisal Program

Assistant(s)	\$ 63,598
Social Security	3,808
Pensions	3,727
Medical Insurance	10,213
Unemployment Compensation	210
Employer Medicare	891
Communication	851
Data Processing Services	4,550
Lease/SBITA Payments	1,525
Gasoline	156
Office Supplies	2,119
In Service/Staff Development	38
Total Reappraisal Program	\$ 91,686

County Trustee's Office

Social Security	\$ 13,487
Pensions	13,115
Medical Insurance	26,861
Unemployment Compensation	490
Employer Medicare	3,154
Communication	6,295
Data Processing Services	10,724
Dues and Memberships	907
Lease/SBITA Payments	7,418
Maintenance Agreements	17,485
Travel	688
Office Supplies	1,363
Premiums on Corporate Surety Bonds	8,804
Office Equipment	1,919
Total County Trustee's Office	112,710

County Clerk's Office

Social Security	\$ 17,049
Pensions	14,806
Medical Insurance	37,625
Unemployment Compensation	590

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Employer Medicare	\$ 3,987
Communication	6,168
Dues and Memberships	772
Lease/SBITA Payments	1,659
Maintenance Agreements	23,429
Maintenance and Repair Services - Buildings	520
Office Supplies	4,436
Total County Clerk's Office	\$ 111,041

Data Processing

Other Capital Outlay	\$ 243,365
Total Data Processing	243,365

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$ 95,251
Assistant(s)	69,481
Supervisor/Director	39,836
Clerical Personnel	113,622
Jury and Witness Expense	12,399
Social Security	19,098
Pensions	16,817
Medical Insurance	35,817
Unemployment Compensation	599
Employer Medicare	4,466
Communication	5,462
Dues and Memberships	957
Lease/SBITA Payments	13,710
Maintenance Agreements	26,724
Postal Charges	6,079
Office Supplies	13,113
Total Circuit Court	473,431

General Sessions Court

Judge(s)	\$ 189,711
Secretary(ies)	36,339

(Continued)

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

Administration of Justice (Cont.)

General Sessions Court (Cont.)

Social Security	\$ 12,809
Pensions	13,247
Medical Insurance	12,913
Unemployment Compensation	140
Employer Medicare	3,231
Communication	2,827
Dues and Memberships	850
Travel	2,733
Office Supplies	676
Periodicals	806
Office Equipment	1,213
Total General Sessions Court	\$ 277,495

Chancery Court

County Official/Administrative Officer	\$ 95,251
Assistant(s)	69,481
Supervisor/Director	39,836
Clerical Personnel	25,490
Social Security	13,943
Pensions	13,146
Medical Insurance	19,518
Unemployment Compensation	359
Employer Medicare	3,261
Communication	2,803
Dues and Memberships	1,037
Lease/SBITA Payments	2,596
Maintenance Agreements	17,816
Office Supplies	5,576
Furniture and Fixtures	984
Office Equipment	1,938
Total Chancery Court	313,035

District Attorney General

County Official/Administrative Officer	\$ 108,415
Supervisor/Director	53,589
Secretary(ies)	35,812

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

District Attorney General (Cont.)

Clerical Personnel	\$ 226,158
Social Security	25,547
Pensions	24,862
Medical Insurance	38,698
Unemployment Compensation	630
Employer Medicare	5,975
Dues and Memberships	570
Evaluation and Testing	116
Printing, Stationery, and Forms	415
Travel	9,045
Office Supplies	7,232
Water and Sewer	53
Other Supplies and Materials	4,075
In Service/Staff Development	4,486
Other Charges	11,259
Total District Attorney General	\$ 556,937

Office of Public Defender

Contributions	\$ 52,304
Total Office of Public Defender	52,304

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$ 104,776
Assistant(s)	59,130
Deputy(ies)	894,075
Investigator(s)	350,611
Lieutenant(s)	146,608
Salary Supplements	71,200
Secretary(ies)	28,472
School Resource Officer	517,572
Overtime Pay	27,681
Bonus Payments	10,000
Other Salaries and Wages	47,324
Social Security	136,018
Pensions	132,878

(Continued)

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

Public Safety (Cont.)

Sheriff's Department (Cont.)

Medical Insurance	\$ 242,458
Unemployment Compensation	3,975
Employer Medicare	31,811
Communication	37,245
Dues and Memberships	2,120
Lease/SBITA Payments	9,755
Maintenance and Repair Services - Buildings	7,400
Maintenance and Repair Services - Equipment	7,442
Maintenance and Repair Services - Vehicles	72,537
Travel	11,565
Tuition	13,239
Other Contracted Services	7,215
Gasoline	160,458
Law Enforcement Supplies	7,654
Office Supplies	3,661
Tires and Tubes	25,688
Uniforms	8,716
Other Supplies and Materials	10,583
Other Charges	92,393
Communication Equipment	30,208
Law Enforcement Equipment	99,957
Motor Vehicles	20
Total Sheriff's Department	\$ 3,412,445

Administration of the Sexual Offender Registry

Other Contracted Services	\$ 1,600
Total Administration of the Sexual Offender Registry	1,600

Workhouse

County Official/Administrative Officer	\$ 10,000
Supervisor/Director	51,206
Data Processing Personnel	34,674
Guidance Personnel	53,052
Social Workers	36,087
Salary Supplements	1,600
Mechanic(s)	33,580

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Workhouse (Cont.)

Guards	\$ 1,198,472
Secretary(ies)	33,390
Cafeteria Personnel	59,786
Maintenance Personnel	84,013
Other Salaries and Wages	457,169
Social Security	124,170
Pensions	119,544
Medical Insurance	187,207
Unemployment Compensation	6,060
Employer Medicare	29,040
Communication	17,236
Lease/SBITA Payments	3,678
Maintenance and Repair Services - Buildings	25,313
Maintenance and Repair Services - Vehicles	81
Medical and Dental Services	461,943
Travel	1,823
Tuition	500
Other Contracted Services	18,336
Custodial Supplies	58,622
Drugs and Medical Supplies	36,395
Electricity	93,479
Food Supplies	463,796
Natural Gas	25,465
Office Supplies	7,126
Prisoners Clothing	3,616
Uniforms	1,018
Water and Sewer	54,253
Other Supplies and Materials	31,733
Other Charges	62,424
Maintenance Equipment	5,986
Motor Vehicles	50,109
Total Workhouse	\$ 3,941,982

Juvenile Services

Social Workers	\$ 51,698
Social Security	3,099

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services (Cont.)

Pensions	\$ 3,029
Medical Insurance	6,464
Unemployment Compensation	70
Employer Medicare	725
Communication	696
Dues and Memberships	25
Travel	738
Other Contracted Services	8,998
Office Supplies	129
Office Equipment	318
Total Juvenile Services	\$ 75,989

Fire Prevention and Control

Contributions	\$ 186,000
Total Fire Prevention and Control	186,000

Civil Defense

Supervisor/Director	\$ 46,276
Part-time Personnel	26,630
Social Security	4,387
Pensions	4,272
Medical Insurance	10,763
Unemployment Compensation	117
Employer Medicare	1,026
Communication	4,253
Dues and Memberships	135
Lease/SBITA Payments	616
Maintenance and Repair Services - Vehicles	133
Travel	551
Other Contracted Services	440
Gasoline	611
Office Supplies	561
Other Equipment	12,912
Total Civil Defense	113,683

(Continued)

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

Public Safety (Cont.)

Rescue Squad

Contributions	\$ 26,000	
Total Rescue Squad		\$ 26,000

Other Emergency Management

Contributions	\$ 9,000	
Other Contracted Services	51,000	
Total Other Emergency Management		60,000

County Coroner/Medical Examiner

Other Per Diem and Fees	\$ 42,750	
Other Contracted Services	24,000	
Other Charges	1,300	
Total County Coroner/Medical Examiner		68,050

Public Health and Welfare**Local Health Center**

Clerical Personnel	\$ 21,837	
Social Security	1,284	
Pensions	1,280	
Medical Insurance	4,597	
Unemployment Compensation	70	
Employer Medicare	300	
Communication	13,198	
Contracts with Government Agencies	36,055	
Maintenance and Repair Services - Buildings	10,409	
Travel	171	
Other Contracted Services	18,150	
Electricity	13,271	
Instructional Supplies and Materials	5,591	
Natural Gas	288	
Office Supplies	1,971	
Utilities	2,756	
Other Charges	1,055	
Furniture and Fixtures	210	
Total Local Health Center		132,493

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control

Contributions	\$ 20,000	
Total Rabies and Animal Control		\$ 20,000

Ambulance/Emergency Medical Services

Contributions	\$ 165,000	
Health Equipment	<u>177,323</u>	
Total Ambulance/Emergency Medical Services		342,323

Alcohol and Drug Programs

Contributions	\$ 46,233	
Total Alcohol and Drug Programs		46,233

Other Local Health Services

Medical Personnel	\$ 51,611	
Clerical Personnel	34,927	
Social Security	5,285	
Pensions	4,628	
Medical Insurance	4,619	
Unemployment Compensation	140	
Employer Medicare	1,236	
Travel	4,340	
Other Contracted Services	<u>191</u>	
Total Other Local Health Services		106,977

Sanitation Education/Information

Laborers	\$ 32,507	
Clerical Personnel	4,820	
Social Security	2,204	
Pensions	2,187	
Medical Insurance	6,464	
Unemployment Compensation	76	
Employer Medicare	515	
Gasoline	3,281	
Instructional Supplies and Materials	<u>12,125</u>	
Total Sanitation Education/Information		64,179

(Continued)

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

Social, Cultural, and Recreational Services

Senior Citizens Assistance

County Official/Administrative Officer	\$ 27,663
Laborers	13,000
Clerical Personnel	56,432
Social Security	5,183
Pensions	4,928
Medical Insurance	202
Unemployment Compensation	210
Employer Medicare	1,212
Communication	4,148
Contracts with Other Public Agencies	7,000
Maintenance and Repair Services - Buildings	1,425
Maintenance and Repair Services - Vehicles	297
Travel	5,795
Other Contracted Services	1,560
Electricity	9,057
Gasoline	2,353
Office Supplies	1,426
Water and Sewer	3,643
Other Supplies and Materials	11,553
Other Charges	100
Building Improvements	14,900
Food Service Equipment	980
Office Equipment	90
Total Senior Citizens Assistance	\$ 173,157

Libraries

Librarians	\$ 45,597
Attendants	32,570
Part-time Personnel	31,322
Social Security	6,568
Pensions	6,416
Medical Insurance	13,012
Unemployment Compensation	210
Employer Medicare	1,536
Communication	8,818
Maintenance Agreements	4,285

(Continued)

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

Social, Cultural, and Recreational Services (Cont.)

Libraries (Cont.)

Travel	\$ 217
Other Contracted Services	1,347
Office Supplies	9,422
Periodicals	16,656
Total Libraries	\$ 177,976

Agriculture and Natural Resources

Agricultural Extension Service

Communication	\$ 2,506
Contracts with Other Public Agencies	110,537
Other Charges	600
Total Agricultural Extension Service	113,643

Forest Service

Contributions	\$ 2,000
Total Forest Service	2,000

Soil Conservation

Secretary(ies)	\$ 34,740
Other Salaries and Wages	38,389
Social Security	4,342
Pensions	4,285
Medical Insurance	12,928
Unemployment Compensation	140
Employer Medicare	1,016
Contributions	12,000
Total Soil Conservation	107,840

Other Operations

Industrial Development

Contracts with Other Public Agencies	\$ 20,000
Contributions	112,951
Total Industrial Development	132,951

Housing and Urban Development

Food Service Equipment	\$ 52,544
Other Construction	767,162
Total Housing and Urban Development	819,706

(Continued)

CLAIBORNE COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types (Cont.)****General Fund (Cont.)****Other Operations (Cont.)****Other Economic and Community Development**

Assistant(s)	\$	978
Social Security		61
Pensions		57
Unemployment Compensation		10
Employer Medicare		14
Communication		345
Travel		3,957
Other Charges		<u>2,039</u>
Total Other Economic and Community Development	\$	7,461

Veterans' Services

County Official/Administrative Officer	\$	33,873
Social Security		2,100
Unemployment Compensation		70
Employer Medicare		491
Communication		477
Dues and Memberships		35
Travel		714
Office Supplies		360
Other Charges		<u>383</u>
Total Veterans' Services		38,503

Other Charges

Contributions	\$	225,037
Legal Notices, Recording, and Court Costs		2,270
Refunds		168,213
Trustee's Commission		219,508
Vehicle and Equipment Insurance		395,885
Workers' Compensation Insurance		71,077
Other Charges		<u>21,942</u>
Total Other Charges		1,103,932

Miscellaneous

Tax Relief Program	\$	37,119
Total Miscellaneous		37,119

(Continued)

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

Principal on Debt

General Government

Principal on SBITA

Total General Government

\$	54,213	
		\$ 54,213

Capital Projects

Public Safety Projects

Building Improvements

\$ 213,846

Motor Vehicles

347,261

Other Construction

50,000

Total Public Safety Projects

\$	611,107	
		\$ 611,107

Public Health and Welfare Projects

Building Improvements

\$ 192,880

Total Public Health and Welfare Projects

\$	192,880	
		\$ 192,880

Total General Fund

\$ 16,452,509

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Foremen

\$ 56,868

Equipment Operators

301,362

Secretary(ies)

39,137

Attendants

308,322

Board and Committee Members Fees

9,275

Social Security

43,098

Pensions

40,355

Medical Insurance

84,582

Unemployment Compensation

2,110

Employer Medicare

10,080

Communication

8,021

Contracts with Private Agencies

556,704

Engineering Services

52,205

Evaluation and Testing

36,669

Lease/SBITA Payments

2,400

Legal Notices, Recording, and Court Costs

26

Maintenance and Repair Services - Vehicles

63,108

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Postal Charges	\$ 631
Permits	6,000
Other Contracted Services	31,113
Crushed Stone	9,290
Diesel Fuel	63,854
Electricity	16,355
Fertilizer, Lime, and Seed	1,281
Gasoline	5,068
Lubricants	16,004
Office Supplies	1,528
Tires and Tubes	25,684
Water and Sewer	3,929
Other Supplies and Materials	1,916
Trustee's Commission	43,501
Vehicle and Equipment Insurance	31,886
Workers' Compensation Insurance	14,159
Other Charges	312
Site Development	37,636
Other Equipment	382,631
Total Waste Pickup	<u>\$ 2,307,100</u>

Total Solid Waste/Sanitation Fund \$ 2,307,100

Drug Control Fund

Public Safety

Drug Enforcement

Confidential Drug Enforcement Payments	\$ 2,500
Travel	1,818
Tuition	2,725
Law Enforcement Supplies	158
Other Supplies and Materials	1,965
Trustee's Commission	219
Law Enforcement Equipment	4,151
Motor Vehicles	32,951
Total Drug Enforcement	<u>\$ 46,487</u>

Total Drug Control Fund \$ 46,487

(Continued)

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

Other Operations

American Rescue Plan Act Grant #1

Architects	\$ 49,275
Medical and Dental Services	<u>18,473</u>
Total American Rescue Plan Act Grant #1	\$ 67,748

American Rescue Plan Act Grant #6

Contributions	\$ 100,000
Total American Rescue Plan Act Grant #6	100,000

Capital Projects

American Rescue Plan Act Grant #1

Building Improvements	\$ 64,413
Other Equipment	23,523
Other Construction	<u>1,144,069</u>
Total American Rescue Plan Act Grant #1	1,232,005

American Rescue Plan Act Grant #2

Other Construction	\$ 2,500,732
Total American Rescue Plan Act Grant #2	<u>2,500,732</u>

Total Other General Government Fund

\$ 3,900,485

Constitutional Officers - Fees Fund

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 222,242
Total County Trustee's Office	\$ 222,242

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 272,688
Total County Clerk's Office	272,688

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 74,751
Total Chancery Court	<u>74,751</u>

Total Constitutional Officers - Fees Fund

569,681

(Continued)

CLAIBORNE COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types (Cont.)****Highway/Public Works Fund**

Highways

Administration

County Official/Administrative Officer	\$ 104,776
Secretary(ies)	25,439
Social Security	6,417
Pensions	6,135
Medical Insurance	6,454
Unemployment Compensation	319
Employer Medicare	1,870
Dues and Memberships	3,905
Legal Notices, Recording, and Court Costs	504
Travel	930
Office Supplies	3,227
Total Administration	\$ 159,976

Highway and Bridge Maintenance

Laborers	\$ 796,143
Social Security	48,356
Pensions	45,898
Medical Insurance	89,968
Unemployment Compensation	5,479
Employer Medicare	11,309
Other Contracted Services	74,627
Asphalt - Hot Mix	461,943
Crushed Stone	280,380
Pipe - Metal	34,797
Road Signs	9,638
Wood Products	269
Other Supplies and Materials	6,634
Total Highway and Bridge Maintenance	1,865,441

Operation and Maintenance of Equipment

Mechanic(s)	\$ 48,693
Social Security	2,954
Pensions	2,853
Medical Insurance	6,464
Unemployment Compensation	210
Employer Medicare	691

(Continued)

CLAIBORNE COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types (Cont.)****Highway/Public Works Fund (Cont.)**

Highways (Cont.)

Operation and Maintenance of Equipment (Cont.)

Rentals	\$ 32,572
Diesel Fuel	91,770
Equipment and Machinery Parts	140,141
Garage Supplies	7,208
Gasoline	31,533
Lubricants	20,560
Tires and Tubes	29,936
Other Supplies and Materials	7,727
Total Operation and Maintenance of Equipment	\$ 423,312

Other Charges

Communication	\$ 2,424
Electricity	3,761
Natural Gas	3,794
Water and Sewer	1,342
Trustee's Commission	28,933
Vehicle and Equipment Insurance	40,644
Total Other Charges	80,898

Employee Benefits

Workers' Compensation Insurance	\$ 23,585
Total Employee Benefits	23,585

Capital Outlay

Highway Equipment	\$ 379,380
State Aid Projects	238,378
Total Capital Outlay	617,758

Total Highway/Public Works Fund \$ 3,170,970

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 640,000
Principal on Notes	360,000
Total General Government	\$ 1,000,000

(Continued)

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

General Debt Service Fund (Cont.)

Principal on Debt (Cont.)

Education

Principal on Bonds	\$ 1,900,000
Total Education	\$ 1,900,000

Interest on Debt

General Government

Interest on Bonds	\$ 56,000
Interest on Notes	16,952
Total General Government	72,952

Education

Interest on Bonds	\$ 618,750
Total Education	618,750

Other Debt Service

General Government

Trustee's Commission	\$ 2,909
Other Debt Service	450
Total General Government	3,359

Total General Debt Service Fund

\$ 3,595,061

Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Asphalt - Hot Mix	\$ 195,978
Asphalt - Liquid	250,126
Crushed Stone	102,932
Trustee's Commission	2,201
Highway Equipment	200,000
Total Highway and Street Capital Projects	\$ 751,237

Total Highway Capital Projects Fund

\$ 751,237

Total Governmental Funds - Primary Government

\$ 30,793,530

CLAIBORNE COUNTY, TENNESSEE**Schedule of Detailed Expenditures -****All Governmental Fund Types**Discretely Presented Claiborne County School Department
For the Year Ended June 30, 2025**General Purpose School Fund**

Instruction

Regular Instruction Program

Teachers	\$ 12,653,532
Career Ladder Program	10,305
Educational Assistants	770,854
Certified Substitute Teachers	223,083
Social Security	798,010
Pensions	761,749
Life Insurance	53,597
Medical Insurance	1,864,634
Unemployment Compensation	22,423
Employer Medicare	187,620
Retirement - Hybrid Stabilization	139,003
Contributions	476,280
Tuition	7,830
Instructional Supplies and Materials	140,788
Textbooks - Electronic	338,563
Textbooks - Bound	123,505
Other Supplies and Materials	33,167
TISA - On-behalf Payments	50,531
Other Charges	20,534
Total Regular Instruction Program	\$ 18,676,008

Special Education Program

Teachers	\$ 1,979,880
Career Ladder Program	4,000
Educational Assistants	237,414
Speech Pathologist	438,667
Certified Substitute Teachers	29,625
Social Security	159,337
Pensions	155,423
Life Insurance	10,430
Medical Insurance	296,701
Unemployment Compensation	4,293
Employer Medicare	37,271
Retirement - Hybrid Stabilization	33,524
Contracts with Private Agencies	5,753

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Maintenance and Repair Services - Equipment	\$ 1,926
Instructional Supplies and Materials	6,753
Other Supplies and Materials	48,896
Other Charges	903
Special Education Equipment	<u>19,652</u>
Total Special Education Program	\$ 3,470,448

Career and Technical Education Program

Teachers	\$ 1,132,542
Other Salaries and Wages	1,250
Certified Substitute Teachers	19,050
Social Security	66,011
Pensions	70,641
Life Insurance	4,962
Medical Insurance	190,912
Unemployment Compensation	1,642
Employer Medicare	15,449
Retirement - Hybrid Stabilization	15,138
Other Contracted Services	11,402
Instructional Supplies and Materials	40,759
Software	239,914
Other Supplies and Materials	130,568
Other Charges	5,190
Vocational Instruction Equipment	<u>436,504</u>
Total Career and Technical Education Program	2,381,934

Support Services

Attendance

Supervisor/Director	\$ 82,308
Career Ladder Program	1,000
Clerical Personnel	36,690
Social Security	7,057
Pensions	7,448
Life Insurance	240
Medical Insurance	13,221

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Attendance (Cont.)

Unemployment Compensation	\$ 131
Employer Medicare	1,650
Travel	1,500
Other Supplies and Materials	1,398
Attendance Equipment	244
Total Attendance	\$ 152,887

Health Services

Supervisor/Director	\$ 76,154
Social Workers	35,000
Medical Personnel	359,548
Social Security	27,466
Pensions	26,095
Life Insurance	1,445
Medical Insurance	68,176
Unemployment Compensation	1,063
Employer Medicare	6,423
Retirement - Hybrid Stabilization	11,068
Travel	1,428
Drugs and Medical Supplies	3,022
Other Supplies and Materials	5,041
Total Health Services	621,929

Other Student Support

Career Ladder Program	\$ 1,000
Guidance Personnel	514,887
Other Salaries and Wages	85,838
Social Security	33,602
Pensions	33,671
Life Insurance	2,007
Medical Insurance	68,932
Unemployment Compensation	810
Employer Medicare	7,880
Retirement - Hybrid Stabilization	7,264
Evaluation and Testing	4,200

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Travel	\$ 10,959
Other Contracted Services	68,750
Other Supplies and Materials	11,385
In Service/Staff Development	12,670
Other Charges	23,699
Other Equipment	137,946
Total Other Student Support	\$ 1,025,500

Regular Instruction Program

Supervisor/Director	\$ 321,192
Career Ladder Program	3,000
Librarians	315,840
Educational Assistants	30,400
Other Salaries and Wages	104,384
Social Security	44,361
Pensions	45,443
Life Insurance	2,458
Medical Insurance	73,471
Unemployment Compensation	1,002
Employer Medicare	10,794
Retirement - Hybrid Stabilization	5,175
Travel	1,445
Other Contracted Services	84,162
Library Books/Media	60,838
Other Supplies and Materials	4,409
In Service/Staff Development	19,109
Other Charges	18,944
Other Equipment	7,100
Total Regular Instruction Program	1,153,527

Alternative Instruction Program

Teachers	\$ 60,262
Career Ladder Program	500
Other Salaries and Wages	35,802
Social Security	3,561

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Pensions	\$ 3,833
Life Insurance	240
Medical Insurance	7,267
Unemployment Compensation	134
Employer Medicare	1,359
Travel	146
Other Supplies and Materials	139
Total Alternative Instruction Program	\$ 113,243

Special Education Program

Supervisor/Director	\$ 82,308
Career Ladder Program	500
Psychological Personnel	210,715
Secretary(ies)	26,286
Other Salaries and Wages	282,243
Social Security	33,157
Pensions	33,367
Life Insurance	2,160
Medical Insurance	87,098
Unemployment Compensation	738
Employer Medicare	8,233
Retirement - Hybrid Stabilization	8,122
Communication	7,134
Consultants	9,068
Travel	11,374
Other Contracted Services	35,212
In Service/Staff Development	15,233
Other Charges	2,153
Total Special Education Program	855,101

Career and Technical Education Program

Supervisor/Director	\$ 79,802
Social Security	4,585
Pensions	5,075
Life Insurance	240

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Career and Technical Education Program (Cont.)

Medical Insurance	\$ 13,641
Unemployment Compensation	67
Employer Medicare	1,072
Other Charges	389
Total Career and Technical Education Program	\$ 104,871

Technology

Supervisor/Director	\$ 85,727
Career Ladder Program	1,333
Other Salaries and Wages	82,473
Social Security	10,294
Pensions	9,957
Life Insurance	600
Medical Insurance	13,064
Unemployment Compensation	237
Employer Medicare	2,408
Maintenance and Repair Services - Equipment	379
Internet Connectivity	49,491
Other Contracted Services	14,500
Software	21,478
Other Equipment	67,153
Total Technology	\$ 359,094

Board of Education

Secretary to Board	\$ 1,500
Board and Committee Members Fees	9,600
Social Security	497
Pensions	380
Life Insurance	1,282
Medical Insurance	12,237
Unemployment Compensation	85
Employer Medicare	135
Other Fringe Benefits	2,737,338
Audit Services	31,400
Dues and Memberships	14,497

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Legal Services	\$ 51,638
Travel	16,628
Other Contracted Services	9,475
Liability Insurance	415,575
Trustee's Commission	266,349
Workers' Compensation Insurance	160,675
Other Charges	22,284
Other Equipment	195,390
Total Board of Education	\$ 3,946,965

Director of Schools

County Official/Administrative Officer	\$ 110,250
Assistant(s)	62,223
Career Ladder Program	1,000
Secretary(ies)	118,308
Other Salaries and Wages	159,857
Social Security	23,714
Pensions	23,778
Life Insurance	720
Medical Insurance	30,726
Unemployment Compensation	524
Employer Medicare	6,318
Communication	17,356
Dues and Memberships	2,696
Maintenance and Repair Services - Equipment	240
Postal Charges	2,154
Travel	8,948
Office Supplies	9,073
Other Charges	3,724
Total Director of Schools	581,609

Office of the Principal

Principals	\$ 976,675
Career Ladder Program	1,000
Assistant Principals	257,587

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Social Security	\$ 72,999
Pensions	77,827
Life Insurance	3,800
Medical Insurance	143,792
Unemployment Compensation	1,075
Employer Medicare	17,072
Retirement - Hybrid Stabilization	2,165
Total Office of the Principal	<hr/> \$ 1,553,992

Fiscal Services

Contributions	\$ 259,138
Total Fiscal Services	259,138

Operation of Plant

Custodial Personnel	\$ 534,425
Social Security	32,479
Pensions	29,126
Unemployment Compensation	2,403
Employer Medicare	7,596
Disposal Fees	73,068
Other Contracted Services	38,160
Custodial Supplies	120,528
Electricity	1,019,703
Natural Gas	81,901
Water and Sewer	218,951
Total Operation of Plant	<hr/> 2,158,340

Maintenance of Plant

Maintenance Personnel	\$ 573,462
Social Security	34,370
Pensions	33,605
Life Insurance	64,609
Medical Insurance	1,303,310
Unemployment Compensation	1,349
Employer Medicare	8,038

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Maintenance and Repair Services - Buildings	\$ 5,770
Maintenance and Repair Services - Equipment	290,402
Uniforms	1,995
Other Charges	<u>15,325</u>
Total Maintenance of Plant	\$ 2,332,235

Transportation

Supervisor/Director	\$ 79,514
Mechanic(s)	50,613
Bus Drivers	613,279
Other Salaries and Wages	70,722
Social Security	46,065
Pensions	44,143
Life Insurance	480
Medical Insurance	17,506
Unemployment Compensation	2,070
Employer Medicare	11,576
Retirement - Hybrid Stabilization	1,039
Contracts with Parents	37,007
Contracts with Vehicle Owners	156,604
Maintenance and Repair Services - Vehicles	10,071
Other Contracted Services	11,114
Diesel Fuel	19,000
Garage Supplies	2,715
Gasoline	110,249
Tires and Tubes	23,728
Uniforms	3,675
Vehicle Parts	50,560
Other Charges	<u>14,522</u>
Total Transportation	1,376,252

Central and Other

Communication	\$ 28,254
Other Contracted Services	74,011
Data Processing Supplies	<u>31,115</u>
Total Central and Other	133,380

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services

Food Service

Food Supplies	\$ 9,082
Total Food Service	\$ 9,082

Community Services

Supervisor/Director	\$ 10,900
Teachers	105,522
Educational Assistants	58,110
Other Salaries and Wages	360,549
Social Security	33,195
Pensions	29,734
Unemployment Compensation	752
Employer Medicare	6,623
Retirement - Hybrid Stabilization	2,176
Communication	5,227
Travel	296
Other Contracted Services	184
Instructional Supplies and Materials	4,584
Other Supplies and Materials	38,303
Other Charges	19,010
Total Community Services	675,165

Early Childhood Education

Supervisor/Director	\$ 68,842
Teachers	341,467
Educational Assistants	73,213
Social Security	27,195
Pensions	29,900
Life Insurance	1,680
Medical Insurance	62,652
Unemployment Compensation	1,439
Employer Medicare	7,501
Other Supplies and Materials	2,983
Total Early Childhood Education	616,872

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

General Purpose School Fund (Cont.)

Capital Outlay

Regular Capital Outlay

Architects	\$ 29,413
Building Construction	245,562
Building Improvements	11,500
Other Capital Outlay	9,108
Total Regular Capital Outlay	\$ 295,583

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$ 2,518,750
Total Education	2,518,750

Total General Purpose School Fund \$ 45,371,905

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 687,029
Educational Assistants	353,230
Certified Substitute Teachers	17,662
Social Security	62,165
Pensions	63,917
Life Insurance	2,880
Medical Insurance	98,906
Unemployment Compensation	2,582
Employer Medicare	14,546
Instructional Supplies and Materials	418,345
Textbooks - Electronic	1,750
Textbooks - Bound	4,378
Other Supplies and Materials	4,350
Regular Instruction Equipment	533,856
Total Regular Instruction Program	\$ 2,265,596

Special Education Program

Teachers	\$ 41,882
Educational Assistants	881,072

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Speech Pathologist	\$ 11,816
Certified Substitute Teachers	29,362
Social Security	54,892
Pensions	53,416
Life Insurance	220
Medical Insurance	12,325
Unemployment Compensation	4,424
Employer Medicare	13,053
Instructional Supplies and Materials	3,782
Other Supplies and Materials	5,936
Special Education Equipment	4,112
Total Special Education Program	\$ 1,116,292

Career and Technical Education Program

Other Salaries and Wages	\$ 1,600
Social Security	50
Pensions	51
Unemployment Compensation	8
Employer Medicare	23
Other Contracted Services	4,674
Instructional Supplies and Materials	17,157
Software	40,500
Other Supplies and Materials	499
Vocational Instruction Equipment	4,398
Total Career and Technical Education Program	68,960

Support Services

Health Services

Other Supplies and Materials	\$ 4,801
Total Health Services	4,801

Other Student Support

Social Workers	\$ 97,152
Social Security	5,279
Pensions	6,964

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Life Insurance	\$ 480
Medical Insurance	26,995
Unemployment Compensation	134
Employer Medicare	1,235
Travel	2,062
Other Supplies and Materials	5,534
In Service/Staff Development	12,605
Other Charges	20,116
Total Other Student Support	\$ 178,556

Regular Instruction Program

Supervisor/Director	\$ 78,901
Other Salaries and Wages	247,371
Social Security	19,305
Pensions	20,050
Life Insurance	940
Medical Insurance	31,081
Unemployment Compensation	320
Employer Medicare	4,563
Communication	740
Software	19,610
Other Supplies and Materials	24,674
In Service/Staff Development	47,648
Other Equipment	6,953
Total Regular Instruction Program	502,156

Special Education Program

Other Salaries and Wages	\$ 840
Communication	1,494
Contracts with Private Agencies	30,250
Travel	1,991
In Service/Staff Development	713
Total Special Education Program	35,288

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Career and Technical Education Program

Other Salaries and Wages	\$ 1,800
Social Security	112
Pensions	105
Unemployment Compensation	3
Employer Medicare	26
In Service/Staff Development	2,247
Other Equipment	1,264
Total Career and Technical Education Program	<u>\$ 5,557</u>

Technology

Software	\$ 40,998
Total Technology	<u>40,998</u>

Operation of Plant

Other Supplies and Materials	\$ 9,998
Plant Operation Equipment	<u>561,990</u>
Total Operation of Plant	571,988

Capital Outlay

Regular Capital Outlay	
Building Improvements	\$ 1,216,899
Total Regular Capital Outlay	<u>1,216,899</u>

Total School Federal Projects Fund \$ 6,007,091

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$ 85,200
Accountants/Bookkeepers	24,431
Clerical Personnel	15,845
Cafeteria Personnel	1,189,493
Social Security	77,511
Pensions	71,481
Life Insurance	360

(Continued)

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

Discretely Presented Claiborne County School Department (Cont.)

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Medical Insurance	\$ 16,005
Unemployment Compensation	4,483
Employer Medicare	18,564
Communication	7,033
Maintenance and Repair Services - Equipment	32,655
Travel	8,639
Other Contracted Services	36,071
Food Preparation Supplies	165,495
Food Supplies	2,153,061
Office Supplies	6,101
Uniforms	9,065
USDA - Commodities	255,501
Other Supplies and Materials	29,243
In Service/Staff Development	3,526
Other Charges	35,808
Food Service Equipment	<u>1,691,164</u>
Total Food Service	<u>\$ 5,936,735</u>
Total Central Cafeteria Fund	<u>\$ 5,936,735</u>
Internal School Fund	
Operation of Non-Instructional Services	
Community Services	
Other Charges	<u>\$ 2,064,438</u>
Total Community Services	<u>\$ 2,064,438</u>
Total Internal School Fund	<u>2,064,438</u>
Total Governmental Funds - Claiborne County School Department	<u>\$ 59,380,169</u>

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***

Claiborne County Mayor and
Board of County Commissioners
Claiborne 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 Claiborne County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Claiborne County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated October 17, 2025. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the discretely presented Claiborne County School Department, as described in our report on Claiborne County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Claiborne 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.

Claiborne County's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on Claiborne County's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Claiborne 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 Claiborne County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,


Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 17, 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**

Claiborne County Mayor and
Board of County Commissioners
Claiborne 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 Claiborne 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 Claiborne County's major federal programs for the year ended June 30, 2025. Claiborne 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, Claiborne 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 Claiborne 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 Claiborne 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 Claiborne 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 Claiborne 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 that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Claiborne 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 Claiborne 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 Claiborne 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 Claiborne 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 Claiborne County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Claiborne County's basic financial statements. We issued our report thereon dated October 17, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,


Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 17, 2025

JEM/gc

CLAIBORNE COUNTY, TENNESSEE, AND THE CLAIBORNE COUNTY SCHOOL DEPARTMENT

Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7)

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 Education:			
Child Nutrition Cluster: (5)			
School Breakfast Program	10.553	N/A	\$ 1,232,076
National School Lunch Program	10.555	N/A	2,816,162 (6)
Fresh Fruit and Vegetable Program	10.582	N/A	20,505
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (5)			
National School Lunch Program (Commodities Cash Assistance)	10.555	N/A	5,088 (6)
National School Lunch Program (Commodities Non-Cash Assistance)	10.555	N/A	255,501 (6)
Passed-through State Department of Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-25-84603	10,000
Passed-through East Tennessee Human Resource Agency:			
Child and Adult Care Food Program	10.558	N/A	235,163
Child Nutrition Cluster: (5)			
Summer Food Service Program for Children	10.559	N/A	1,372,240
Total U.S. Department of Agriculture			<u>\$ 5,946,735</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	(4)	\$ 122,399
Passed-through State Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(4)	659,337
Total U.S. Department of Housing and Urban Development			<u>\$ 781,736</u>
U.S. Department of Interior:			
Direct Program:			
Payments in Lieu of Taxes	15.226	N/A	\$ 13,157
Total U.S. Department of Interior			<u>\$ 13,157</u>
U.S. Department of Justice:			
Passed-through State Department of Finance and Administration:			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	(4)	\$ 230,932
Crime Victim Assistance	16.575	(4)	179,517
Total U.S. Department of Justice			<u>\$ 410,449</u>
U.S. Department of Treasury:			
Direct Award:			
COVID 19 - Coronavirus Relief Fund	21.027	N/A	\$ 903,595 (6)
Passed-through State Department of Education:			
COVID 19 - Coronavirus Relief Fund	21.027	N/A	61,751 (6)
Passed-through State Department of Environment and Conservation:			
COVID-19 - Coronavirus Relief Fund	21.027	(4)	1,547,483 (6)
Total U.S. Department of Treasury			<u>\$ 2,512,829</u>

(Continued)

CLAIBORNE COUNTY, TENNESSEE, AND THE CLAIBORNE COUNTY SCHOOL DEPARTMENT

Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
Appalachian Regional Commission:			
Direct Award:			
Women's Jail to Work Program Grant	23.001	N/A	\$ 144,013
Total Appalachian Regional Commission			<u>\$ 144,013</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title 1 Grants to Local Educational Agencies	84.010	N/A	\$ 1,577,170
Special Education Cluster: (5)			
Special Education-Grants to States	84.027	N/A	1,153,954
Special Education - Preschool Grants	84.173	N/A	10,251
Vocational Education-Basic Grants to States	84.048	N/A	106,674
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	N/A	106,152
Rural Education	84.358	N/A	128,355
Supporting Effective Instruction State Grants	84.367	N/A	164,784
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary Math Implementation Support Grant	84.425D	N/A	71,250 (6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	2,878,528 (6)
Total U.S. Department of Education			<u>\$ 6,197,118</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Aging Cluster: (5)			
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	(4)	\$ 24,368
Medicaid Cluster: (5)			
Medical Assistance Program	93.778	GG-25-84603	7,160
Maternal and Child Health Services Block Grant to the States	93.994	GG-25-84603	3,116
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	GG-25-84603	2,987
Total U.S. Department of Health and Human Services			<u>\$ 37,631</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(4)	\$ 27,169
Homeland Security Grant Program	97.067	34101-19925	12,912
Total U.S. Department of Homeland Security			<u>\$ 40,081</u>
Total Expenditures of Federal Grants			<u>\$ 16,083,749</u>

(Continued)

CLAIBORNE COUNTY, TENNESSEE, AND THE CLAIBORNE COUNTY SCHOOL DEPARTMENT

Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
State Grants			
Senior Center Grant- State Department of Disability and Aging	N/A	(4)	\$ 20,000
Victim Services Grant- State Department of Finance and Administration and Office of Criminal Justice Programs	N/A	(4)	74,126
Violent Crime Intervention Fund - State Department of Finance and Administration	N/A	(4)	159,155
State Aid Program - State Department of Transportation	N/A	(4)	249,469
Litter Program- State Department of Transportation	N/A	(4)	39,148
Statewide School Resource Officer Grant- State Department of Public Safety	N/A	(4)	930,431
Courtroom Security Grant- State Administrative Office of the Courts	N/A	(4)	65,165
Evidence Based Programming Grant - State Department of Safety	N/A	(4)	115,833
TOP Grant TSLA (Library) - Tennessee Secretary of State	N/A	(4)	5,523
Mental Health Transportation Direct Appropriation Grant- State Department of Mental Health	N/A	(4)	41,204
Summer Learning Camp Transportation - State Department of Education	N/A	(4)	60,745
Summer Learning Camps - State Department of Education	N/A	(4)	317,553
Early Childhood Education- State Department of Education	N/A	(4)	616,873
State Special Education Preschool Grant- State Department of Education	N/A	(4)	10,642
Lottery for Education: After School Programs - State Department of Education	N/A	(4)	284,311
Public School Security- State Department of Education	N/A	(4)	147,791
Innovative School Model Grant - State Department of Education	N/A	(4)	1,224,034
Supporting Access in Rural Counties (SPARC) - State Department of Education	N/A	(4)	78,997
Health Department Grants - State Department of Health	N/A	GG-25-84603	<u>77,629</u>
Total State Grants			\$ <u>4,518,629</u>

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) Claiborne county elected to not use the 10% de minimus cost rate permitted in the Uniform Guidance.

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

(4) Information not available.

(5) Child Nutrition Cluster total \$5,701,572; Special Education Cluster total \$1,164,205; Aging Cluster \$24,368; Medicaid Cluster \$7,160.

(6) ALN Totals: ALN 10.555, \$3,076,751; ALN 21.027 \$2,512,829; ALN 84.425 \$2,949,778.

(7) 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	\$ 153,535
Rural Education	84.358	16,802
Supporting Effective Instruction State Grants	84.367	34,139
Total amounts consolidated for administration purposes		<u>\$ 204,476</u>

CLAIBORNE 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 Claiborne County, Tennessee, for the year ended June 30, 2025.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	ALN	Current Status
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OFFICE OF TRUSTEE

2024	191	2024-001	The trustee was not bonded.	N/A	Corrected
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Prior-year Federal Award Findings

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

CLAIBORNE 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 Claiborne 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 Number: 21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
* Assistance Listing Number: 84.425	COVID 19 - Elementary and Secondary School Emergency Relief 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 plans, whether related to the financial statements or federal awards, are 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.

OFFICES OF FINANCE DIRECTOR AND SHERIFF

FINDING 2025-001

ACCRUED LEAVE BALANCES EXCEEDED THE MAXIMUM BALANCE PROVIDED BY THE COUNTY'S PERSONNEL POLICY

(Noncompliance Under *Government Auditing Standards*)

Accrued compensatory leave balances for three employees of the finance department and 20 employees of the sheriff's department were in excess of the maximum balance provided by the county's personnel policy. The county's personnel policy provides that, "The maximum number of compensatory time hours that an employee may accrue is 100 hours at the discretion of the county official or department head. Any employee who has reached this maximum shall not work any additional overtime until the employee's accrued compensatory time has fallen below the maximum allowed, unless the employee receives advance written authorization and receives payment in cash for such additional overtime." These deficiencies can be attributed to the failure of management to adequately monitor employees' leave balances.

RECOMMENDATION

Officials should monitor employees' leave balances to ensure compliance with the county's personnel policy.

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

I concur with the finding. Due to several staff changes within the finance department, several employees were working longer hours to help assist with the upkeep of the workload that was being shifted each time an employee resigned. The extra work was added to their normal duties and in turn caused the excessive amount of hours.

MANAGEMENT'S RESPONSE – SHERIFF

No formal management's response was submitted. However, an explanation to the finding is included in the corrective action plan.

OFFICE OF SHERIFF

FINDING 2025-002

AN EMPLOYEE OF THE SHERIFF'S DEPARTMENT ENTERED INTO A CONTRACT IN VIOLATION OF THE FINANCIAL MANAGEMENT ACT OF 1981 AND THE UNIFORMITY IN LOCAL GOVERNMENT FINANCING ACT

(Noncompliance Under *Government Auditing Standards*)

On January 29, 2025, an employee of the sheriff's department signed an agreement that entered Claiborne County into a contract with a vendor totaling \$243,365 for body cameras and cloud storage without the participation of the county's finance director. Claiborne County operates under the County Financial Management System of 1981, which establishes a finance department overseen by a director of finance to administer the county's accounting, budgeting, and purchasing functions. Section 5-21-118(a), *Tennessee Code Annotated (TCA)*, establishes the finance director or an appointed deputy to serve as the county purchasing agent. Section 5-21-118(b)(1), *TCA*, specifically states that contracts for equipment are the responsibility of the director of finance, and Section 5-21-119(5)(F), *TCA*, states that the purchasing agent shall "issue purchase orders and contracts." Additionally, this contract established a lease financing arrangement with a

principal amount in excess of \$100,000. The Uniformity in Local Government Financing Act, Section 9-24-101, *TCA*, requires approval by the Comptroller of the Treasury's Division of Local Government Finance prior to entering the lease financing agreement when the principal amounts of all qualifying agreements entered into in a fiscal year exceed \$100,000.

On May 19, 2025, the county commission approved the contract to honor it after the fact and the finance director subsequently sought approval from the Comptroller of the Treasury's Division of Local Government Finance. Circumventing the established procedures of the finance department weakens controls over purchasing and could possibly cost the county money in potential litigation caused by voided contracts. This deficiency is the result of a failure to follow the finance department's purchasing policies and state statutes.

RECOMMENDATION

All accounting, purchasing, and budget functions of the county should be administrated by the finance department in compliance with provisions of the Financial Management Act of 1981. All qualifying lease financing arrangements should be approved by the Comptroller of the Treasury's Division of Local Government Finance prior to entering into the agreement in compliance with state statutes.

MANAGEMENT'S RESPONSE - SHERIFF

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.

**CLAIBORNE 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 Regulation's* 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 FINANCE DIRECTOR

2025-001	Accrued leave balances exceeded the maximum balance provided by the county's personnel policy.	200
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OFFICE OF SHERIFF

2025-001	Accrued leave balances exceeded the maximum balance provided by the county's personnel policy.	201
2025-002	An employee of the sheriff's department entered into a contract in violation of the Financial Management Act of 1981 and the Uniformity in Local Government Financing Act.	201

Claiborne County Government



Corrective Action Plan

FINDING: ACCRUED LEAVE BALANCES EXCEEDED THE MAXIMUM BALANCE PROVIDED BY THE COUNTY'S PERSONNEL POLICY

Response and Corrective Action Plan Prepared by:

Kelly Harvey, Interim Finance Director

Person Responsible for Implementing the Corrective Action:

Kelly Harvey, Interim Finance Director

Anticipated Completion Date of Corrective Action:

October 16, 2025

Repeat Finding:

No

Planned Corrective Action:

Compensatory balances will be reviewed more closely. Upon the hiring of a new finance director, this will be discussed with them in detail to prevent any future issues with compensatory leave balances exceeding the policy maximum limit.

Signature:

A handwritten signature in blue ink that reads "Kelly Harvey".



Bob Brooks Sheriff

415 Straight Creek Rd. Tazewell, TN 37879

Corrective Action Plan

FINDING: ACCRUED LEAVE BALANCES EXCEEDED THE MAXIMUM BALANCE PROVIDED BY THE COUNTY'S PERSONNEL POLICY

Response and Corrective Action Plan Prepared by:
Bob Brooks, Sheriff

Person Responsible for Implementing the Corrective Action:
Ron Hayes, Chief Deputy

Anticipated Completion Date of Corrective Action:
10/16/2025

Repeat Finding:
No

Planned Corrective Action:
All employees and supervisors have been informed to closely monitor all comp-time balances. All are to work with scheduling to try to reduce the current number of comp time that is over while also trying to keep all employees from accruing more than the 100 maximum hours.

FINDING: AN EMPLOYEE OF THE SHERIFF'S DEPARTMENT ENTERED INTO A CONTRACT IN VIOLATION OF THE FINANCIAL MANAGEMENT ACT OF 1981 AND THE UNIFORMITY IN LOCAL GOVERNMENT FINANCING ACT

Response and Corrective Action Plan Prepared by:
Bob Brooks, Sheriff

Person Responsible for Implementing the Corrective Action:
Ron Hayes, Chief Deputy

Anticipated Completion Date of Corrective Action:
10/16/2025

Repeat Finding:
No



Phone: (423) 626-3385
(423) 626-2501

Fax: (423) 626-8781
Email: info@claiborneso.com



Bob Brooks Sheriff

415 Straight Creek Rd. Tazewell, TN 37879

Planned Corrective Action:

Additional training has been provided for all employees to ensure they all know to not sign any contracts, that all contracts should be administrated by the finance department.

Signature:

Bob Brooks

Phone: (423) 626-3385
(423) 626-2501

Fax: (423) 626-8781
Email: info@claiborneso.com

