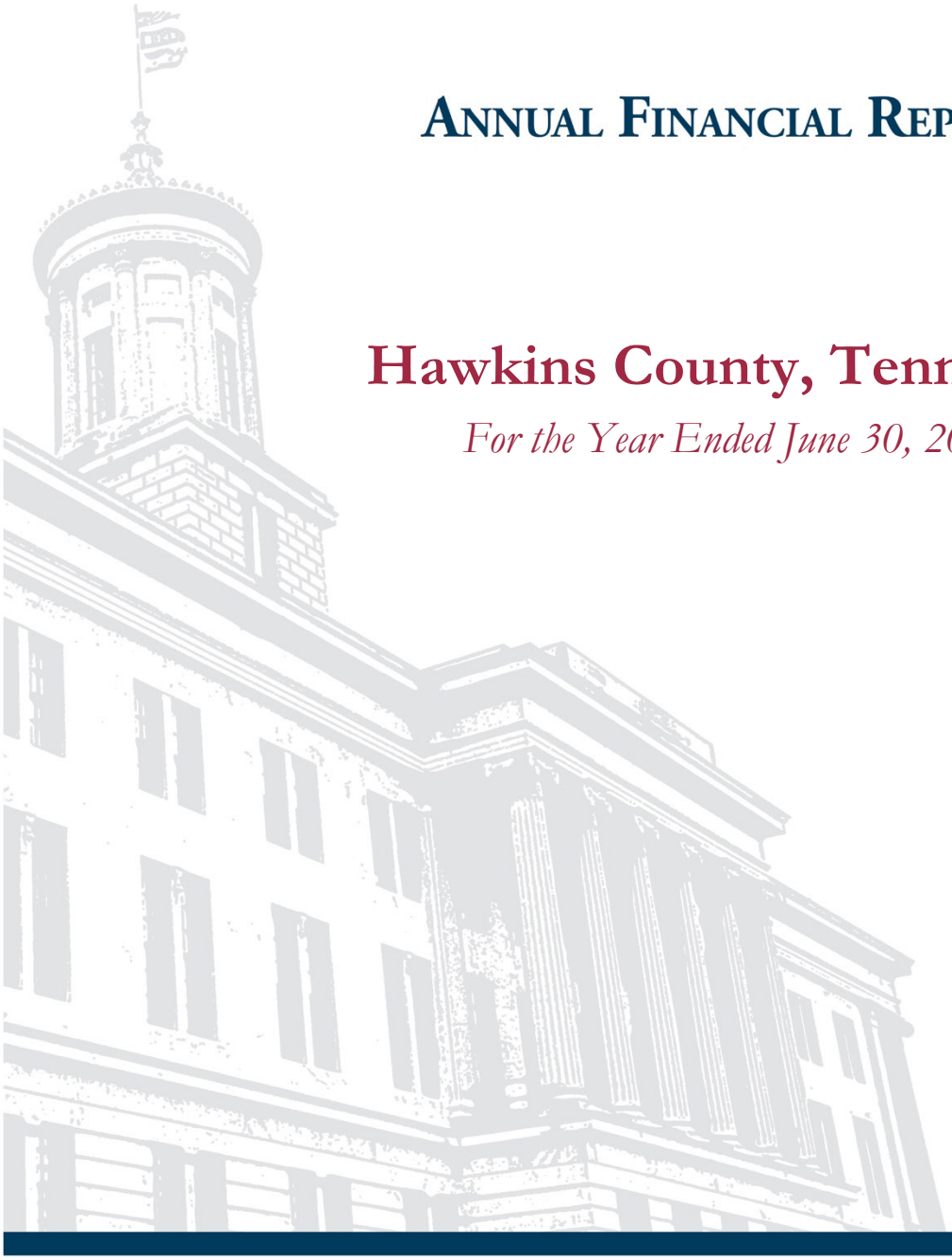
TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Hawkins County, Tennessee

For the Year Ended June 30, 2025



Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT

HAWKINS 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.

HAWKINS COUNTY, TENNESSEE
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Summary of Audit Findings

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

Scope

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

Results

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

Our audit resulted in no findings.

TENNESSEE COMPTROLLER OF THE TREASURY

Introductory Section

HAWKINS COUNTY OFFICIALS

June 30, 2025

Officials

Mark DeWitte, County Mayor
Danny Jones, Road Superintendent
Matt Hixson, Director of Schools
Jim Shanks, Trustee
Michael Gillespie, Assessor of Property
Nancy Davis, County Clerk
Randall Collier, Circuit and General Sessions Courts Clerk
Brent Price, Clerk and Master
Judy Kirkpatrick, Register of Deeds
Ronnie Lawson, Sheriff

Board of County Commissioners

Mark DeWitte, County Mayor, Chairman
Danny Alvis
Nancy Barker
Jeff Barrett
Chad Britton
Larry Clonce
Glenda Davis
John Gibson
Josh Gilliam
Tom Kern
Robbie Palmer
Bobby Jinks
Jason Roach
Charles Thacker
Syble Vaughan Trent

Board of Education

Chris Christian, Chairman
Rolando Benavides
Kathy Cradic
Alina Gorlova
Beth Metz
Debbie Shedden
Hannah Speaks

Audit Committee

Jeff Barrett, Chairman
Chad Britton
Larry Clonce
Glenda Davis
Bobby Jinks
Charles Thacker
Syble Vaughan Trent

Financial Section

Jason E. Mumpower
Comptroller

Independent Auditor's Report

Hawkins County Mayor and
Board of County Commissioners
Hawkins 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 Hawkins 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 Hawkins County, Tennessee, as of June 30, 2025, and the respective changes in financial position, and the respective budgetary comparison for the General 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 Hawkins County School Department, which represent 1.78 percent, 2.36 percent, and 2.53 percent, respectively, of the assets, net position, and revenues of the discretely presented Hawkins 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 Hawkins 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 Hawkins County, Tennessee, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Changes in Accounting Principle

As described in Note V.B., Hawkins 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 ($167,179) for the primary government and ($514,392) for the discretely presented Hawkins 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.

In addition, we draw attention to Note I.D.10. to the financial statements, which describes a restatement to the beginning Governmental Activities net position totaling $1,812,146 for the discretely presented Hawkins County School Department. This restatement was necessary due to an error in the calculation of termination benefits under the requirements of GASB Statement No. 47, *Accounting for Termination Benefits*. 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 Hawkins 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 Hawkins 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 Hawkins 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 schedules of changes in the county's and school's net pension liability (asset) and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability (asset), and schedules of county and school changes in the total other postemployment benefits liability and related ratios, as listed under Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hawkins County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the Education Debt Service Fund, combining and individual fund financial statements of the Hawkins 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 Education Debt Service Fund, combining and individual fund financial

statements of the Hawkins 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 January 27, 2026, on our consideration of Hawkins 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 Hawkins 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 Hawkins County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

January 27, 2026

JEM/gc

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Basic Financial Statements Section

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

	Primary Government	Component Unit
	Governmental Activities	Hawkins County School Department
ASSETS		
Cash	$ 25,172	$ 1,955,545
Equity in Pooled Cash and Investments	46,865,387	19,296,406
Accounts Receivable	393,766	196,531
Due from Other Governments	2,376,264	6,967,389
Property Taxes Receivable	22,623,544	11,814,142
Allowance for Uncollectible Property Taxes	(717,652)	(376,882)
Prepaid Items	70,092	0
Leases Receivable - Long-term	0	315,206
Restricted Assets - Amounts Accumulated for Pension Benefits	0	1,560,397
Net Pension Asset - Agent Plan - Legacy	1,754,465	883,035
Net Pension Asset - Teacher Retirement Plan	0	428,374
Net Pension Asset - Teacher Legacy Pension Plan	0	11,635,737
Capital Assets:		
Assets Not Depreciated:		
Land	1,482,700	1,565,973
Construction in Progress	4,002,061	2,264,855
Assets Net of Accumulated Depreciation/Amortization:		
Buildings and Improvements	13,187,026	48,048,299
Infrastructure	24,956,815	0
Other Capital Assets	6,313,771	3,197,752
Intangible Right-to-Use Assets	0	176,685
Total Assets	$ 123,333,411	$ 109,929,444
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding	$ 664,269	$ 0
Pension Changes in Experience	1,288,676	4,013,737
Pension Changes in Assumptions	0	201,448
Pension Changes in Proportion	0	498,851
Pension Contributions after Measurement Date	942,416	2,374,840
OPEB Changes in Experience	217,911	1,303,459
OPEB Changes in Proportion	0	589,008
OPEB Changes in Assumptions	0	1,485,552
OPEB Contributions After Measurement Date	0	793,373
Total Deferred Outflows of Resources	$ 3,113,272	$ 11,260,268

(Continued)

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

	Primary Government	Component Unit
	Governmental Activities	Hawkins County School Department
LIABILITIES		
Accounts Payable	$ 645,329	$ 322,875
Accrued Payroll	0	35,693
Payroll Deductions Payable	114	2,226
Contracts Payable	939,784	817,165
Retainage Payable	119,084	151,725
Accrued Interest Payable	197,538	0
Due to Other Governments	195,000	0
Other Current Liabilities	132,370	3,151,441
Noncurrent Liabilities:		
Due Within One Year - Leases	0	66,876
Due Within One Year - Debt	3,617,195	0
Due Within One Year - Other	1,213,888	1,495,709
Due in More Than One Year - Leases	0	116,996
Due in More Than One Year - Debt	46,210,651	0
Due in More Than One Year - Other	3,362,404	14,645,149
Total Liabilities	$ 56,633,357	$ 20,805,855
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 21,211,299	$ 11,070,206
Deferred Leases Receivables	0	315,206
Pension Changes in Experience	0	181,226
Pension Changes in Investment Earnings	604,013	2,664,402
Pension Changes in Proportion	0	83,439
OPEB Changes in Experience	2,145,020	791,813
OPEB Changes in Proportion	0	1,115,998
OPEB Changes in Assumptions	1,288,598	1,486,721
Total Deferred Inflows of Resources	$ 25,248,930	$ 17,709,011
NET POSITION		
Net Investment in Capital Assets	$ 41,506,457	$ 54,100,802
Restricted for:		
General Government	375,848	0
Finance	259,431	0
Administration of Justice	419,198	0
Public Safety	482,962	0
Public Health and Welfare	484,960	0
Highways	3,646,338	0
Debt Service	15,908,739	0
Education	0	10,256,752
Capital Projects	2,118,892	1,165,473
Pensions	1,754,465	14,507,543
Unrestricted	(22,392,894)	2,644,276
Total Net Position	$ 44,564,396	$ 82,674,846

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

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit: Hawkins County School Department
Primary Government:						
Governmental Activities:						
General Government	$ 4,395,406	$ 472,960	$ 75,038	$ 31,714	$ (3,815,694)	$ 0
Finance	2,555,533	1,775,853	0	0	(779,680)	0
Administration of Justice	2,454,311	965,910	93,035	0	(1,395,366)	0
Public Safety	13,571,392	1,520,195	1,642,549	1,478	(10,407,170)	0
Public Health and Welfare	5,837,235	104,666	2,151,315	184,502	(3,396,752)	0
Social, Cultural, and Recreational Services	759,173	1,416	38,169	0	(719,588)	0
Agriculture and Natural Resources	228,656	0	0	0	(228,656)	0
Highways	8,266,441	35,802	2,952,422	937,316	(4,340,901)	0
Interest on Long-term Debt	1,327,543	0	0	0	(1,327,543)	0
Total Primary Government	$ 39,395,690	$ 4,876,802	$ 6,952,528	$ 1,155,010	$ (26,411,350)	$ 0
Component Unit:						
Hawkins County School Department	$ 91,932,929	$ 689,517	$ 15,510,540	$ 3,895,605	$ 0	$ (71,837,267)
Total Component Unit	$ 91,932,929	$ 689,517	$ 15,510,540	$ 3,895,605	$ 0	$ (71,837,267)

(Continued)

HAWKINS COUNTY, TENNESSEE
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit: Hawkins County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					$ 14,933,638	$ 5,873,170
Property Taxes Levied for Highway/Public Works					2,609,454	0
Property Taxes Levied for Transportation					0	4,421,918
Property Taxes Levied for Capital Projects					0	1,243,818
Property Taxes Levied for Debt Service					4,189,456	0
Local Option Sales Taxes					2,122,055	8,164,016
Wheel Tax					3,290,405	344,173
Litigation Tax - General					82,453	0
Litigation Tax - Jail, Workhouse, Courthouse					85,375	0
Litigation Tax - Courthouse Security					83,862	0
Litigation Tax - Special					51,318	0
Business Tax					543,582	0
Mineral Severance Tax					69,253	0
Wholesale Beer Tax					73,817	0
Other Local Tax					0	4,511
Grants and Contributions Not Restricted to Specific Programs					1,424,143	51,449,063
Unrestricted Investment Income					2,581,326	140,429
Miscellaneous					3,068	206,465
Gain on Sale of Assets					253,029	0
Total General Revenues					$ 32,396,234	$ 71,847,563
Change in Net Position					$ 5,984,884	$ 10,296
Net Position, July 1, 2024					38,746,691	81,366,796
Restatement - See Note I.D.10.					(167,179)	1,297,754
Net Position, June 30, 2025					$ 44,564,396	$ 82,674,846

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

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	Education Debt Service	Other Govern-mental Funds	Total Governmental Funds
ASSETS					
Cash	$ 0	$ 0	$ 0	$ 25,172	$ 25,172
Equity in Pooled Cash and Investments	16,690,638	3,528,834	15,108,712	11,537,203	46,865,387
Accounts Receivable	34,037	0	138,635	221,094	393,766
Due from Other Governments	497,040	1,465,397	0	413,827	2,376,264
Due from Other Funds	201,603	0	0	130,207	331,810
Property Taxes Receivable	14,930,037	3,283,327	2,933,882	1,476,298	22,623,544
Allowance for Uncollectible Property Taxes	(473,862)	(95,890)	(101,069)	(46,831)	(717,652)
Prepaid Items	0	0	70,092	0	70,092
Total Assets	$ 31,879,493	$ 8,181,668	$ 18,150,252	$ 13,756,970	$ 71,968,383
LIABILITIES					
Accounts Payable	$ 337,377	$ 82,122	$ 0	$ 225,830	$ 645,329
Payroll Deductions Payable	114	0	0	0	114
Contracts Payable	0	937,316	0	2,468	939,784
Retainage Payable	0	0	0	119,084	119,084
Due to Other Funds	0	0	0	331,810	331,810
Due to Other Governments	0	0	0	195,000	195,000
Other Current Liabilities	132,370	0	0	0	132,370
Total Liabilities	$ 469,861	$ 1,019,438	$ 0	$ 874,192	$ 2,363,491

(Continued)

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	Education Debt Service	Other Govern-mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 13,997,258	$ 3,103,518	$ 2,726,381	$ 1,384,142	$ 21,211,299
Deferred Delinquent Property Taxes	437,970	80,089	101,574	43,257	662,890
Other Deferred/Unavailable Revenue	171,539	247,450	0	205,630	624,619
Total Deferred Inflows of Resources	$ 14,606,767	$ 3,431,057	$ 2,827,955	$ 1,633,029	$ 22,498,808
FUND BALANCES					
Nonspendable:					
Prepaid Items	$ 0	$ 0	$ 70,092	$ 0	$ 70,092
Restricted:					
Restricted for General Government	290,693	0	0	0	290,693
Restricted for Finance	259,431	0	0	0	259,431
Restricted for Administration of Justice	419,198	0	0	0	419,198
Restricted for Public Safety	10,786	0	0	432,983	443,769
Restricted for Public Health and Welfare	484,960	0	0	0	484,960
Restricted for Other Operations	85,155	0	0	0	85,155
Restricted for Highways/Public Works	0	3,419,976	0	0	3,419,976
Restricted for Capital Outlay	0	0	0	282,568	282,568
Restricted for Debt Service	0	0	15,252,205	656,706	15,908,911
Restricted for Capital Projects	0	0	0	1,818,767	1,818,767
Committed:					
Committed for General Government	8,623	0	0	0	8,623

(Continued)

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	Education Debt Service	Other Govern-mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)					
Committed (Cont.):					
Committed for Finance	$ 27,930	$ 0	$ 0	$ 0	$ 27,930
Committed for Public Safety	115,937	0	0	300,000	415,937
Committed for Public Health and Welfare	76,000	0	0	4,462,133	4,538,133
Committed for Highways/Public Works	0	311,197	0	0	311,197
Committed for Debt Service	0	0	0	1,274,178	1,274,178
Committed for Capital Projects	0	0	0	615,045	615,045
Committed for Other Purposes	0	0	0	1,407,369	1,407,369
Assigned:					
Assigned for General Government	4,485,291	0	0	0	4,485,291
Assigned for Finance	21,146	0	0	0	21,146
Assigned for Administration of Justice	8,201	0	0	0	8,201
Assigned for Public Safety	441,663	0	0	0	441,663
Assigned for Public Health and Welfare	17,808	0	0	0	17,808
Assigned for Social, Cultural, and Recreational Services	25,934	0	0	0	25,934
Assigned for Agriculture and Natural Resources	3,579	0	0	0	3,579
Assigned for Other Operations	51,306	0	0	0	51,306
Assigned for Capital Projects	123,240	0	0	0	123,240
Unassigned	9,845,984	0	0	0	9,845,984
Total Fund Balances	$ 16,802,865	$ 3,731,173	$ 15,322,297	$ 11,249,749	$ 47,106,084
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 31,879,493	$ 8,181,668	$ 18,150,252	$ 13,756,970	$ 71,968,383

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

HAWKINS 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)			$ 47,106,084
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$	1,482,700	
Add: constriction in progress		4,002,061	
Add: buildings and improvements net of accumulated depreciation		13,187,026	
Add: infrastructure net of accumulated depreciation		24,956,815	
Add: other capital assets net of accumulated depreciation		6,313,771	49,942,373
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: other loans payable	$	(4,656,396)	
Less: bonds payable		(42,755,000)	
Add: deferred amount on refunding		664,269	
Less: unamortized premium on debt		(2,416,450)	
Less: accrued interest on bonds and other loans payable		(197,538)	
Less: compensated absences payable		(1,528,911)	
Less: OPEB liability		(3,047,381)	(53,937,407)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.			
Add: deferred outflows of resources related to pensions	$	2,231,092	
Less: deferred inflows of resources related to pensions		(604,013)	
Add: deferred outflows of resources related to OPEB		217,911	
Less: deferred inflows of resources related to OPEB		(3,433,618)	(1,588,628)
(4) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			1,287,509
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.			1,754,465
Net position of governmental activities (Exhibit A)			$ 44,564,396

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

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	Education Debt Service	Other Govern-mental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 17,200,872	$ 2,657,095	$ 3,726,930	$ 4,533,475	$ 28,118,372
Licenses and Permits	2,834	0	0	134,345	137,179
Fines, Forfeitures, and Penalties	198,250	0	0	119,967	318,217
Charges for Current Services	270,862	0	0	14,089	284,951
Other Local Revenues	136,246	3,566	2,192,757	822,387	3,154,956
Fees Received From County Officials	2,718,524	0	0	0	2,718,524
State of Tennessee	3,614,672	3,899,177	0	156,453	7,670,302
Federal Government	246,277	0	0	1,734,221	1,980,498
Other Governments and Citizens Groups	210,681	0	685,924	0	896,605
Total Revenues	$ 24,599,218	$ 6,559,838	$ 6,605,611	$ 7,514,937	$ 45,279,604
Expenditures					
Current:					
General Government	$ 3,067,454	$ 0	$ 0	$ 100	$ 3,067,554
Finance	2,498,482	0	0	0	2,498,482
Administration of Justice	2,390,388	0	0	11,342	2,401,730
Public Safety	12,589,823	0	0	80,085	12,669,908
Public Health and Welfare	1,530,055	0	0	2,978,719	4,508,774
Social, Cultural, and Recreational Services	669,616	0	0	0	669,616
Agriculture and Natural Resources	229,259	0	0	0	229,259
Other Operations	881,317	0	0	2,247,379	3,128,696
Highways	62,718	6,840,950	0	0	6,903,668

(Continued)

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	Education Debt Service	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)					
Debt Service:					
Principal on Debt	$ 0	$ 0	$ 2,951,635	$ 1,437,520	$ 4,389,155
Interest on Debt	0	0	1,222,632	207,876	1,430,508
Other Debt Service	0	0	97,342	24,411	121,753
Capital Projects	41,760	0	0	2,016,443	2,058,203
Capital Projects - Donated	0	0	0	187,335	187,335
Total Expenditures	$ 23,960,872	$ 6,840,950	$ 4,271,609	$ 9,191,210	$ 44,264,641
Excess (Deficiency) of Revenues Over Expenditures	$ 638,346	$ (281,112)	$ 2,334,002	$ (1,676,273)	$ 1,014,963
Other Financing Sources (Uses)					
Insurance Recovery	$ 28,593	$ 42,735	$ 0	$ 6,906	$ 78,234
Transfers In	0	0	107,119	112,500	219,619
Transfers Out	(107,119)	0	0	(112,500)	(219,619)
Total Other Financing Sources (Uses)	$ (78,526)	$ 42,735	$ 107,119	$ 6,906	$ 78,234
Net Change in Fund Balances	$ 559,820	$ (238,377)	$ 2,441,121	$ (1,669,367)	$ 1,093,197
Fund Balance, July 1, 2024	16,243,045	3,969,550	12,881,176	12,919,116	46,012,887
Fund Balance, June 30, 2025	$ 16,802,865	$ 3,731,173	$ 15,322,297	$ 11,249,749	$ 47,106,084

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

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

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:		
Net change in fund balances - total governmental funds (Exhibit C-3)		$ 1,093,197
(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	$ 3,831,450	
Less: current-year depreciation expense	(3,284,712)	546,738
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of assets disposed	$ (81,171)	
Less: book value of construction in progress assets disposed	(4,056)	(85,227)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2025	$ 1,287,509	
Less: deferred delinquent property taxes and other deferred June 30, 2024	(1,079,743)	207,766
(4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt related items.		
Add: principal payments on bonds	$ 3,735,000	
Add: principal payments on other loans	654,155	
Add: change in unamortized premium on debt issuances	233,541	
Less: change in deferred amount on refunding debt	(150,139)	4,472,557
(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	$ 19,563	
Change in OPEB liability	3,353,725	
Change in compensated absences payable	(350,164)	
Change in net pension asset/liability	624,762	
Change in deferred outflows related to pensions	(257,895)	
Change in deferred inflows related to pensions	(518,525)	
Change in deferred outflows related to OPEB	(215,917)	
Change in deferred inflows related to OPEB	(2,905,696)	(250,147)
Change in net position of governmental activities (Exhibit B)		$ 5,984,884

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

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 17,200,872	$ 0	$ 0	$ 17,200,872	$ 16,279,396	$ 16,309,396	$ 891,476
Licenses and Permits	2,834	0	0	2,834	2,000	2,000	834
Fines, Forfeitures, and Penalties	198,250	0	0	198,250	140,650	140,650	57,600
Charges for Current Services	270,862	0	0	270,862	218,500	218,500	52,362
Other Local Revenues	136,246	0	0	136,246	57,225	57,225	79,021
Fees Received From County Officials	2,718,524	0	0	2,718,524	2,268,000	2,268,000	450,524
State of Tennessee	3,614,672	0	0	3,614,672	3,114,674	3,238,094	376,578
Federal Government	246,277	0	0	246,277	597,839	598,302	(352,025)
Other Governments and Citizens Groups	210,681	0	0	210,681	192,260	197,260	13,421
Total Revenues	$ 24,599,218	$ 0	$ 0	$ 24,599,218	$ 22,870,544	$ 23,029,427	$ 1,569,791
Expenditures							
General Government							
County Commission	$ 68,420	$ 0	$ 0	$ 68,420	$ 86,370	$ 86,370	$ 17,950
Board of Equalization	4,872	0	0	4,872	7,253	7,253	2,381
Beer Board	1,896	0	0	1,896	3,018	3,018	1,122
Budget and Finance Committee	6,962	0	0	6,962	8,427	8,427	1,465
County Mayor/Executive	209,337	0	866	210,203	212,760	212,760	2,557
County Attorney	41,673	0	0	41,673	41,673	41,673	0
Election Commission	395,332	0	0	395,332	463,769	463,769	68,437

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
General Government (Cont.)							
Register of Deeds	$ 354,336	$ 0	$ 3,016	$ 357,352	$ 382,519	$ 382,519	$ 25,167
Planning	25,102	0	0	25,102	24,998	26,288	1,186
County Buildings	952,809	(91,969)	68,312	929,152	1,039,415	1,039,415	110,263
Other General Administration	1,001,281	0	0	1,001,281	1,135,210	1,135,210	133,929
Preservation of Records	5,434	0	0	5,434	11,221	11,221	5,787
Finance							
Accounting and Budgeting	430,908	(22,948)	13,576	421,536	453,158	453,158	31,622
Property Assessor's Office	559,887	0	3,108	562,995	611,024	611,024	48,029
Reappraisal Program	203,923	0	0	203,923	217,911	217,911	13,988
County Trustee's Office	355,131	(515)	1,996	356,612	370,741	370,741	14,129
County Clerk's Office	948,633	(3,489)	2,466	947,610	995,034	995,034	47,424
Administration of Justice							
Circuit Court Clerk	817,532	(1,469)	5,095	821,158	881,314	881,314	60,156
Criminal Court	14,351	0	253	14,604	15,000	15,000	396
General Sessions Court	378,078	0	325	378,403	393,815	393,815	15,412
Drug Court	95,542	0	0	95,542	106,070	106,070	10,528
Chancery Court	442,208	(1,386)	268	441,090	465,222	469,506	28,416
Juvenile Court	330,594	0	0	330,594	356,432	356,432	25,838
Courtroom Security	312,083	0	2,260	314,343	395,684	395,684	81,341

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Public Safety							
Sheriff's Department	$ 6,576,258	$ (614,883)	$ 295,497	$ 6,256,872	$ 6,476,888	$ 6,689,678	$ 432,806
Drug Enforcement	8,443	0	0	8,443	8,448	8,448	5
Administration of the Sexual Offender Registry	3,727	(53,467)	55,010	5,270	5,400	5,400	130
Jail	4,227,226	(6,016)	58,436	4,279,646	4,557,705	4,572,705	293,059
Juvenile Services	274,320	0	7,561	281,881	356,582	356,582	74,701
Fire Prevention and Control	421,325	0	0	421,325	375,580	422,650	1,325
Rescue Squad	132,000	0	0	132,000	132,000	132,000	0
Disaster Relief	5,084	0	0	5,084	5,100	5,100	16
Other Emergency Management	269,944	(9,000)	0	260,944	233,263	271,901	10,957
County Coroner/Medical Examiner	218,724	0	965	219,689	220,236	220,236	547
Public Safety Grants Program	6,910	0	0	6,910	0	7,008	98
Other Public Safety	445,862	0	0	445,862	445,862	445,862	0
Public Health and Welfare							
Local Health Center	241,968	(8,000)	17,721	251,689	323,177	323,177	71,488
Ambulance/Emergency Medical Services	932,070	0	0	932,070	400,000	932,070	0
Other Local Health Services	352,689	0	0	352,689	628,990	514,308	161,619
Other Public Health and Welfare	3,328	0	87	3,415	0	6,364	2,949
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	269,349	0	8,099	277,448	282,002	285,306	7,858

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Social, Cultural, and Recreational Services (Cont.)							
Libraries	$ 123,500	$ 0	$ 0	$ 123,500	$ 123,500	$ 123,500	$ 0
Parks and Fair Boards	276,767	(11,730)	6,106	271,143	322,478	333,478	62,335
Agriculture and Natural Resources							
Agricultural Extension Service	119,803	0	0	119,803	154,952	154,952	35,149
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	90,156	0	0	90,156	98,556	98,556	8,400
Flood Control	240	0	0	240	3,000	3,000	2,760
Storm Water Management	17,560	(1,900)	3,579	19,239	21,701	21,701	2,462
Other Operations							
Tourism	1,500	0	0	1,500	1,500	1,500	0
Industrial Development	214,000	(2,135)	9,454	221,319	249,218	249,218	27,899
Airport	49,072	(21,249)	19,361	47,184	81,975	81,975	34,791
Veterans' Services	108,887	0	600	109,487	112,785	112,785	3,298
Contributions to Other Agencies	52,840	0	0	52,840	63,720	63,720	10,880
Employee Benefits	40,861	0	0	40,861	128,608	122,608	81,747
COVID-19 Grant #8	4,646	(24,435)	19,790	1	301,800	301,800	301,799
Miscellaneous	409,511	0	2,100	411,611	397,171	433,032	21,421
Highways							
Litter and Trash Collection	62,718	0	0	62,718	78,850	78,850	16,132

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Interest on Debt							
General Government	$ 0	$ 0	$ 0	$ 0	$ 4,000	$ 4,000	$ 4,000
Capital Projects							
Highway and Street Capital Projects	41,760	0	123,240	165,000	0	1,500,000	1,335,000
Total Expenditures	$ 23,960,872	$ (874,591)	$ 729,147	$ 23,815,428	$ 25,274,585	$ 27,568,582	$ 3,753,154
Excess (Deficiency) of Revenues Over Expenditures	$ 638,346	$ 874,591	$ (729,147)	$ 783,790	$ (2,404,041)	$ (4,539,155)	$ 5,322,945
Other Financing Sources (Uses)							
Insurance Recovery	$ 28,593	$ 0	$ 0	$ 28,593	$ 0	$ 0	$ 28,593
Transfers Out	(107,119)	0	0	(107,119)	(106,657)	(107,120)	1
Total Other Financing Sources	$ (78,526)	$ 0	$ 0	$ (78,526)	$ (106,657)	$ (107,120)	$ 28,594
Net Change in Fund Balance	$ 559,820	$ 874,591	$ (729,147)	$ 705,264	$ (2,510,698)	$ (4,646,275)	$ 5,351,539
Fund Balance, July 1, 2024	16,243,045	(874,591)	0	15,368,454	14,382,148	14,382,148	986,306
Fund Balance, June 30, 2025	$ 16,802,865	$ 0	$ (729,147)	$ 16,073,718	$ 11,871,450	$ 9,735,873	$ 6,337,845

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

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 2,657,095	$ 0	$ 0	$ 2,657,095	$ 2,538,303	$ 2,538,303	$ 118,792
Other Local Revenues	3,566	0	0	3,566	1,500	1,500	2,066
State of Tennessee	3,899,177	0	0	3,899,177	4,399,582	4,531,582	(632,405)
Federal Government	0	0	0	0	0	630,000	(630,000)
Total Revenues	$ 6,559,838	$ 0	$ 0	$ 6,559,838	$ 6,939,385	$ 7,701,385	$ (1,141,547)
Expenditures							
Highways							
Administration	$ 244,707	$ 0	$ 305	$ 245,012	$ 251,833	$ 247,858	$ 2,846
Highway and Bridge Maintenance	4,112,096	(978,535)	1,347,487	4,481,048	4,446,634	4,532,101	51,053
Operation and Maintenance of Equipment	609,930	0	91,956	701,886	739,940	732,407	30,521
Other Charges	210,739	0	522	211,261	223,300	226,312	15,051
Employee Benefits	477,478	0	0	477,478	523,500	532,330	54,852
Capital Outlay	1,186,000	(8,000)	61,505	1,239,505	1,758,500	2,803,800	1,564,295
Total Expenditures	$ 6,840,950	$ (986,535)	$ 1,501,775	$ 7,356,190	$ 7,943,707	$ 9,074,808	$ 1,718,618
Excess (Deficiency) of Revenues Over Expenditures	$ (281,112)	$ 986,535	$ (1,501,775)	$ (796,352)	$ (1,004,322)	$ (1,373,423)	$ 577,071
Other Financing Sources (Uses)							
Insurance Recovery	$ 42,735	$ 0	$ 0	$ 42,735	$ 0	$ 42,735	$ 0
Total Other Financing Sources	$ 42,735	$ 0	$ 0	$ 42,735	$ 0	$ 42,735	$ 0
Net Change in Fund Balance	$ (238,377)	$ 986,535	$ (1,501,775)	$ (753,617)	$ (1,004,322)	$ (1,330,688)	$ 577,071
Fund Balance, July 1, 2024	3,969,550	(986,535)	0	2,983,015	2,684,084	2,684,084	298,931
Fund Balance, June 30, 2025	$ 3,731,173	$ 0	$ (1,501,775)	$ 2,229,398	$ 1,679,762	$ 1,353,396	$ 876,002

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

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

	Custodial Funds
ASSETS	
Cash	$ 3,290,158
Equity in Pooled Cash and Investments	133,397
Due from Other Governments	1,518,052
Taxes Receivable	1,242,093
Allowance for Uncollectible Taxes	(37,280)
Total Assets	$ 6,146,420
LIABILITIES	
Accounts Payable	$ 45,479
Due to Other Taxing Units	1,639,771
Total Liabilities	$ 1,685,250
DEFERRED INFLOWS OF RESOURCES	
Deferred Current Property Taxes	$ 1,171,012
Total Deferred Inflows of Resources	$ 1,171,012
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	$ 3,290,158
Total Net Position	$ 3,290,158

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

HAWKINS 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	$ 7,498,472
ADA - Educational Funds Collected for Cities	2,540,492
Fines/Fees and Other Collections	10,780,937
Total Additions	$ 20,819,901
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 7,498,472
Payments to City School Systems	2,540,492
Payments to State	6,608,920
Payments to Individuals and Others	3,513,988
Total Deductions	$ 20,161,872
Net Increase (Decrease) in Fiduciary in Net Position	$ 658,029
Net Position, July 1, 2024	2,632,129
Net Position, June 30, 2025	$ 3,290,158

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

HAWKINS COUNTY, TENNESSEE
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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hawkins 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 Hawkins County:

A. Reporting Entity

Hawkins County is a public municipal corporation governed by an elected 14-member board. As required by GAAP, these financial statements present Hawkins County (the primary government) and its component units. The financial statements of the Hawkins County Emergency Communications District, Hawkins County Industrial Development Board, and the Hawkins County Library System, 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 relationships with the county.

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

The Hawkins County School Department operates the public school system in the county, and the voters of Hawkins County elect its board. The school department is fiscally dependent on the county because it may not issue debt without county approval, 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 Hawkins County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Hawkins County, and the Hawkins 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 Hawkins County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The Hawkins County Industrial Development Board oversees industrial development and related services in the county industrial parks. The Hawkins County Industrial Development Board nominates, and the Hawkins County Commission confirms the board members. In a prior year, the county agreed to assume the liability for a note issued by the Industrial Development Board. Due to this financial burden relationship, the board is reported as a discretely presented component unit. The financial statements of the Hawkins County Industrial Development Board were not material to the component units' opinion unit and therefore have been omitted from this report.

The Hawkins County Library System operates public libraries in Hawkins County, and the county commission appoints its governing body. The library system is funded primarily through contributions from Hawkins County and the various cities within the county. The financial statements of the Hawkins County Library System were not material to the component units' opinion unit and therefore have been omitted from this report.

The Hawkins 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 for the Hawkins County Emergency Communications District, Hawkins County Industrial Development Board, and Hawkins County Library System can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Hawkins County Emergency
Communications District
2291 East Main Street
Rogersville, TN 37857

Hawkins County Industrial
Development Board
107 East Main Street, Suite 221
Rogersville, TN 37857

Hawkins County Library System
407 East Main Street
Rogersville, TN 37857

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. However, the primary government of Hawkins 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 Hawkins 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.

Hawkins County issues all debt for the discretely presented Hawkins 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 and fiduciary funds. The fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary 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 Hawkins 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. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Hawkins County does not have any proprietary funds to report.

Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. Fiduciary funds in total are reported in a single column.

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

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

Fiduciary fund 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.

Hawkins 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.

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.

Education Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt issued for the Hawkins County School Department.

Additionally, Hawkins County reports the following fund types:

Capital Projects Funds – These funds are used to account for financial resources to be used in the acquisition or construction of capital assets and general capital expenditures of the county.

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 Hawkins County, and the city school systems' shares of educational revenues.

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

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

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

School Transportation Fund – This special revenue fund is used to account for transportation operations of the school department. Local taxes and the state Basic Education Program are the foundational revenues of this fund.

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

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

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 (FY25) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY24) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found on the Tennessee Comptroller of the Treasury's website.

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

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

1. Deposits and Investments

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Hawkins County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the debt service funds. Hawkins 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. Hawkins 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 Hawkins County School Department's investments in 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 and outstanding loan balances at the end of the fiscal year are referred to as due to/from other funds.

Property taxes receivable are shown with an allowance for uncollectibles. The allowance for uncollectible property taxes is equal to 1.67 percent of total taxes levied.

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

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

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

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

Most payables are disaggregated on the face of the financial statements. The Other Current Liabilities account reflected on the statement of Net Position for the primary government and discretely presented school department represents remaining balances in the insurance, payroll tax, and retirement clearing accounts. Due to Other Governments on the statement of Net Position for the primary government represents American Rescue Plan Act funds received in advance.

Retainage payable in the primary government's nonmajor governmental funds represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments in the nonmajor governmental funds.

3. Prepaid Items

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

purchased. Prepaids are offset in the nonspendable fund balance account in governmental funds.

4. Restricted Assets

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Hawkins County School Department's Teacher Retirement Plan and Hybrid Pension 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 Hawkins County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Hawkins 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.

5. Capital Assets

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), and intangible right-to-use assets (e.g., lease assets) are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $5,000 or more and an estimated useful life of more than three 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 lease term or useful life.

Assets	Years
Buildings	40
Building Improvements	7 - 30
Vehicles and Other Capital Assets	5 - 12
Infrastructure:	
Roads	20 - 50
Bridges	40
Right-to-Use Assets	5

6. Deferred Outflows/Inflows of Resources

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

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. 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 leases receivable; pension changes in experience, investment earnings, and proportion; OPEB changes in experience, assumptions, and proportion; 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.

7. Compensated Absences

Primary Government

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

Discretely Presented Hawkins County School Department

It is the school department's policy to permit employees to accumulate a limited amount of earned but unused vacation and an unlimited amount of sick leave benefits. The Hawkins County Board of Education has adopted policies allowing all 12-month employees who separate employment to be paid their unused vacation benefits as they accrue. Other 12-month employees are allowed to accumulate a limited amount (five days) of earned but unused vacation 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 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 school department's policies.

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

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

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

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

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

9. Net Position and Fund Balance

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

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

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

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

As of June 30, 2025, Hawkins County had $40,631,396 in outstanding debt for capital purposes for the discretely presented Hawkins County School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (City of Rogersville School System and the City of Kingsport School System) based on an average daily attendance proration. This debt is a liability of

Hawkins County, but the capital assets acquired are reported in the financial statements of the school department, the City of Rogersville School System, and the City of Kingsport School System. Therefore, Hawkins 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 the 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. Committed for Other Purposes in the Other Special Revenue Fund represents funds received and committed for revenue loss under the American Rescue Plan Act.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission makes assignments for the general government and the Board of Education makes assignments for the school department. Assigned fund balance in the primary government's General Fund includes amounts appropriated for use in the 2025-2026 budget ($4,275,239), encumbrances ($729,147), employee vacation pay ($25,000), unclaimed property refunds ($108,647), and various other purposes ($40,135). Assigned fund balance in the school department's General Purpose School Fund includes encumbrances ($3,178,894), fund balance assigned various other purposes ($72,785), and fund balance appropriated for use in the 2025-2026 budget ($5,309,146).

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

10. Restatements

In prior years, the discretely presented Hawkins County School Department had recorded a compensated absences liability for the estimated future amounts of incentive payments made to qualifying employees for unused sick leave at the time of retirement. The county recognized the liability at the time the employee met the eligibility requirements. See note V.H. for further details of these incentive payments. With the implementation of GASB Statement 101, *Compensated Absences*, management determined that these payments were better accounted for as termination benefits under GASB Statement 47, *Accounting for Termination Benefits*. This statement requires recognition when an employee accepts the offer, rather than when an employee becomes eligible for the benefit. As a result, the school department must recognize a restatement to the beginning net position in the Government-wide financial statements for the discretely presented Hawkins County School Department to eliminate the liability. A restatement of $1,812,146 has been presented to reflect the beginning balance of the discretely presented Hawkins County School Department.

With the implementation of GASB Statement 101, *Compensated Absences*, Hawkins County must recognize a restatement to the beginning net position in the Government-wide financial statements for the primary government and the discretely presented Hawkins County School Department to record compensated absences liabilities. A restatement of ($167,179) has been presented to reflect the beginning balance of the primary government and ($514,392) for the discretely presented Hawkins County School Department. The following table reflects the restatement amounts necessary to implement this standard:

	Government Wide - Governmental Activies	
	Primary Government	Discretely Presented Hawkins County School Department
Net Position, as previously reported	$ 38,746,691	$ 81,366,796
Adjustments to correct an error in reporting:		
Termination Benefits	0	1,812,146
Adjustments for GASB 101 Implementation:		
Compensated Absences Liability	(167,179)	(514,392)
Net Change in Beginning Net Position	$ (167,179)	$ 1,297,754
Net Position, June 30, 2024 Restated	$ 38,579,512	$ 82,664,550

11. Changes To or Within the Financial Reporting Entity

Changes in Major Fund Classification (Column A)

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

In the discretely presented Hawkins County School Department, the School Federal Projects and Education Capital Projects funds no longer met the quantitative thresholds and are presented as a nonmajor governmental fund. Prior-year amounts have been restated to reflect the fund within the Nonmajor Governmental Funds column.

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

	7-1-24 As Previously Reported	Change To or Within the Financial Reporting Entity (A)	7-1-24 As Restated
Discretely Presented Hawkins County School Department			
Major Funds:			
School Federal Projects	$ 1,500,300	$ (1,500,300)	$ 0
Education Capital Projects	3,475,296	(3,475,296)	0
Nonmajor Funds	1,890,807	4,975,596	6,866,403
Total Governmental Funds Discretely Presented Hawkins County School Department	$ 6,866,403	$ 0	$ 6,866,403

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 Hawkins County's participation in the Public Employee Pension Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Hawkins 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 Hawkins 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 Hybrid Pension Plan, 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 Hybrid Pension Plan, Teacher Retirement Plan and the Teacher Legacy Pension Plan. Investments are reported at fair value.

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

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

Discretely Presented Hawkins 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 Hawkins 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 plans are 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 Hawkins 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 Hawkins 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

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted, and the primary government's Highway Capital Projects and Other Capital Projects Funds 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, Beer Board, Budget and Finance Committee, County Mayor/Executive, 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, Hawkins County and the discretely presented Hawkins County School Department reported the following encumbrances:

Funds		Amount
Primary Government:		
Major Funds:		
General	$	729,147
Highway/Public Works		1,501,775
Nonmajor governmental funds		1,046,108
School Department:		
Major Funds:		
General Purpose School		3,178,894
Central Cafeteria		749
School Transportation		142,671
Nonmajor governmental funds		2,267,140

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Hawkins County and the Hawkins 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 and statements of net position represent nonpooled amounts held separately by individual funds.

Deposits

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

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

In addition, counties may invest in FDIC insured certificates of deposit. The deposit is first made in a bank or savings and loan association, selected by the government entity, with a branch in the state of Tennessee that is authorized to accept county deposits (the depository bank). The depository

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

Investments

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

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

Investment	Weighted Average Maturity	Amortized Cost
Investments at Amortized Cost:		
State Treasurer's Investment Pool	1 to 45 days	$ 14,127

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

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

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

TCRS Stabilization Trust

Legal Provisions. The Hawkins 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 Hawkins 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 Hawkins 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	$ 483,723
Developed Market International Equity	N/A	N/A	218,456
Emerging Market International Equity	N/A	N/A	62,416
U.S. Fixed Income	N/A	N/A	312,079
Real Estate	N/A	N/A	156,040
Short-term Securities	N/A	N/A	15,604
NAV - Private Equity and Strategic Lending	N/A	N/A	312,079
Total			$ 1,560,397

Of the total amount above, $316,347 represents amounts held for the Hybrid Pension Plan and $1,244,050 represents amounts held for the Teacher Retirement Plan.

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

B. Lease Receivable

On January 31, 2013, Hawkins County School Department entered into a lease agreement for the use of solar facilities. The lease is for twenty and a half years, and the county will receive annual payments of $42,004. An initial lease receivable was recorded in the amount of $466,748 in fiscal year 2022. Hawkins County School Department recognized $34,360 in lease revenue and $7,644 in interest revenue during the current fiscal year related to this lease. The lease has an annual interest rate of 2.27%. As of June 30, 2025, the long-term lease receivable balance was $315,206.

C. *Capital Assets*

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

Primary Government

Governmental Activities

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	$ 1,482,700	$ 0	$ 0	$ 1,482,700
Construction in Progress	1,547,637	2,458,480	4,056	4,002,061
Total Capital Assets Not Depreciated	$ 3,030,337	$ 2,458,480	$ 4,056	$ 5,484,761
Capital Assets Depreciated:				
Buildings and Improvements	$ 24,159,443	$ 137,462	$ 0	$ 24,296,905
Infrastructure	59,447,476	0	0	59,447,476
Other Capital Assets	16,664,731	1,235,508	546,322	17,353,917
Total Capital Assets Depreciated	$ 100,271,650	$ 1,372,970	$ 546,322	$ 101,098,298
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 10,445,492	$ 664,387	$ 0	$ 11,109,879
Infrastructure	33,031,558	1,459,103	0	34,490,661
Other Capital Assets	10,344,075	1,161,222	465,151	11,040,146
Total Accumulated Depreciation	$ 53,821,125	$ 3,284,712	$ 465,151	$ 56,640,686
Total Capital Assets Depreciated, Net	$ 46,450,525	$ (1,911,742)	$ 81,171	$ 44,457,612
Governmental Activities Capital Assets, Net	$ 49,480,862	$ 546,738	$ 85,227	$ 49,942,373

Decreases to Construction in Progress include $4,056 for projects that were abandoned.

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

Governmental Activities:

General Government	$	440,516
Finance		15,893
Administration of Justice		6,234
Public Safety		896,692
Public Health and Welfare		327,770
Social, Cultural, and Recreational Services		9,461
Highway/Public Works		1,588,146
Total Depreciation Expense - Governmental Activities	$	3,284,712

Net Investment in Capital Assets

Capital Assets	$	49,942,373
Less:		
Outstanding principal of capital debt and other capital borrowings		(6,780,000)
Unamortized balance of original issue premiums on outstanding capital-related debt		(597,048)
Capital related contracts and retainage payables		(1,058,868)
Net Investment in Capital Assets	$	41,506,457

Discretely Presented Hawkins County School Department

Governmental Activities:

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	$ 1,565,973	$ 0	$ 0	$ 1,565,973
Construction in Progress	6,215,994	5,307,109	9,258,248	2,264,855
Total Capital Assets Not Depreciated	$ 7,781,967	$ 5,307,109	$ 9,258,248	$ 3,830,828
Capital Assets Depreciated:				
Buildings and Improvements	$ 115,806,985	$ 9,321,656	$	$ 125,128,641
Other Capital Assets	11,450,570	703,727	158,777	11,995,520
Total Capital Assets Depreciated	$ 127,257,555	$ 10,025,383	$ 158,777	$ 137,124,161
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 73,194,200	$ 3,886,142	$	$ 77,080,342
Other Capital Assets	8,330,610	580,373	113,215	8,797,768
Total Accumulated Depreciation	$ 81,524,810	$ 4,466,515	$ 113,215	$ 85,878,110
Total Capital Assets Depreciated, Net	$ 45,732,745	$ 5,558,868	$ 45,562	$ 51,246,051
Intangible Right-to-Use Assets:				
Leased Vehicles	$ 355,097	$ 0	$ 0	$ 355,097
Less: Accumulated Amortization	106,043	72,369	0	178,412
Net Intangible Right-to-Use Assets	$ 249,054	$ (72,369)	$ 0	$ 176,685
Governmental Activities Capital Assets, Net	$ 53,763,766	$ 10,793,608	$ 9,303,810	$ 55,253,564

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

Governmental Activities:

Instruction	$ 3,872,084
Support Services	640,345
Operation of Non-instructional Services	26,455
Total Depreciation and Amortization Expense - Governmental Activities	$ 4,538,884

Net Investment in Capital Assets

Capital Assets	$	55,253,564
Less:		
Capital related contracts and retainage payable		(968,890)
Leases payable		(183,872)
Net Investment in Capital Assets	$	54,100,802

D. Construction and Renovation Contract Commitments

Primary Government

As of June 30, 2025, the Other Special Revenue Fund had uncompleted construction contracts of approximately $297,017 for HVAC Units and $45,032 for a roof at the justice center. Funding for these future expenditures has been provided by federal revenues as well as available fund balance.

As of June 30, 2025, the General Capital Projects Fund had uncompleted construction contracts of approximately $2,500 for a roof at the justice center. Funding for these future expenditures has been provided by available fund balance.

Discretely Presented Hawkins County School Department

As of June 30, 2025, the General Purpose School Fund had uncompleted construction contracts of approximately $2,438,497 for career technical education facility expansions at Cherokee and Volunteer High Schools. Funding for these future expenditures will be provided by state grant revenues and fund balance.

As of June 30, 2025, the Education Capital Projects Fund had uncompleted construction contracts of approximately $943,000 for a career technical education facility expansion at Clinch School, $418,270 for track resurfacing at Cherokee and Volunteer High Schools, and $694,014 for various upgrades at various schools. Funding for these future expenditures has been provided by available fund balance.

E. Interfund Receivables, Payables, and Transfers

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

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 201,603
Nonmajor governmental	"	130,207
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	6,419
Nonmajor governmental	General Purpose School	1,643
"	Nonmajor governmental	669,869

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

Interfund Transfers:

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

Primary Government

	Transfers In		
Transfers Out	Education Debt Service Fund	Nonmajor governmental funds	Purpose
General Fund	$ 107,119	$ 0	Transfer QSCB rebate
Nonmajor governmental funds	0	112,500	ARPA Grant matching share
Total	$ 107,119	$ 112,500	

Discretely Presented Hawkins County School Department

	Transfer In	
Transfer Out	Central Cafeteria Fund	Purpose
General Purpose School Fund	$ 2,021	Operations

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund and General Purpose School Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

F. Lease Obligations

Discretely Presented Hawkins County School Department

In prior years, Hawkins County School Department entered into ten 60-month agreements as lessee for the use of vehicles. Outstanding leases have an annual interest rate of 2.27% to 6.5%. As of June 30, 2025, the present value of the total lease liability for all vehicles was $183,872. The lease vehicles and accumulated amortization of the right-to-use assets are outlined in Note IV.C.

The future lease payments on these vehicle leases include:

Year Ending	Vehicle Leases		
June 30	Principal	Interest	Total
2026	$ 66,876	$ 7,950	$ 74,826
2027	59,532	5,042	64,574
2028	46,189	2,180	48,369
2029	11,275	198	11,473
Total	$ 183,872	$ 15,370	$ 199,242

Changes in Lease Obligations

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

Governmental Activities:

	Leases
Balance, July 1, 2024	$ 251,707
Reductions	(67,835)
Balance, June 30, 2025	$ 183,872
Balance Due Within One Year	$ 66,876

Analysis of Noncurrent Liabilities for Leases Presented on Exhibit A:

Total Noncurrent Liabilities - Leases, June 30, 2025	$ 183,872
Less: Balance Due Within One Year - Leases	(66,876)
Noncurrent Liabilities - Due in More Than One Year - Leases - Exhibit A	$ 116,996

G. Long-term Debt

Primary Government

General Obligation Bonds and Other Loans

General Obligation Bonds - Hawkins 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 loans and 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 19 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 and Education Debt Service funds.

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

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

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-25
General Obligation Bonds - Refunding	2 to 5 %	6-1-38	$ 55,964,762	$ 42,755,000
Direct Borrowing and Direct Placement:				
Other Loans - Qualified School Construction Bonds	0 to 1.51	9-15-27	4,973,000	515,686
Other Loans - Energy Efficient Schools Initiative	.5 to 0.75	4-1-38	5,410,748	4,140,710

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	$ 2,945,000	$ 1,141,688	$ 4,086,688
2027	2,950,000	1,053,137	4,003,137
2028	2,980,000	966,588	3,946,588
2029	2,980,000	879,237	3,859,237
2030	3,070,000	791,738	3,861,738
2031-2035	18,460,000	2,762,662	21,222,662
2036-2038	9,370,000	573,150	9,943,150
Total	$ 42,755,000	$ 8,168,200	$ 50,923,200

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2026	$ 672,195	$ 173,104	$ 845,299
2027	522,944	134,605	657,549
2028	346,887	27,488	374,375
2029	312,837	14,724	327,561
2030	310,980	13,164	324,144
2031-2035	1,578,456	42,264	1,620,720
2036-2038	912,097	6,291	918,388
Total	$ 4,656,396	$ 411,640	$ 5,068,036

There is $17,253,181 available in the debt service funds to service long-term debt. Bonded debt per capita totaled $754, based on the 2020 federal census. Total debt per capita, including bonds, other loans, and unamortized debt premium totaled $878, based on the 2020 federal census.

During the year, the school department contributed $685,924 to the primary government's Education Debt Service Fund to be applied toward the retirement of school related debt.

Changes in Long-term Debt

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

Governmental Activities:

	Bonds	Other Loans - Direct Placement
Balance, July 1, 2024	$ 46,490,000	$ 5,310,551
Reductions	(3,735,000)	(654,155)
Balance, June 30, 2025	$ 42,755,000	$ 4,656,396
Balance Due Within One Year	$ 2,945,000	$ 672,195

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2025	$ 47,411,396
Less: Balance Due Within One Year - Debt	(3,617,195)
Add: Unamortized Premium on Debt	2,416,450
Noncurrent Liabilities - Due in More Than One Year - Debt -Exhibit A	$ 46,210,651

H. Long-term Obligations

Primary Government

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences*	Other Postemployment Benefits
Balance, July 1, 2024	$ 1,178,747	$ 6,401,106
Additions	350,164	686,717
Reductions	0	(4,040,442)
Balance, June 30, 2025	$ 1,528,911	$ 3,047,381
Balance Due Within One Year	$ 1,213,888	$ 0

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

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2025	$ 4,576,292
Less: Balance Due Within One Year - Other	(1,213,888)
Other Noncurrent Liabilities - Due in More Than One Year - Other -Exhibit A	$ 3,362,404

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

Discretely Presented Hawkins County School Department

Changes in Long-term Obligations

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

Governmental Activities:	Net Pension Liability - Hybrid Agent Plan*	Compensated Absences**	Termination Benefits
Balance, July 1, 2024	$ (60,860)	$ 621,509	$ 660,263
Additions	698,500	0	147,509
Reductions	(611,988)	(46,904)	(228,015)
Balance, June 30, 2025	$ 25,652	$ 574,605	$ 579,757
Balance Due Within One Year	$ 0	$ 467,862	$ 228,015

	Retirement Honorarium	Other Postemployment Benefits
Balance, July 1, 2024	$ 43,060	$ 14,026,749
Additions	23,683	1,466,350
Reductions	(6,459)	(592,539)
Balance, June 30, 2025	$ 60,284	$ 14,900,560
Balance Due Within One Year	$ 6,459	$ 793,373

* The hybrid agent plan had a net pension asset as of July 1, 2024.
** Restated beginning balance – see Note I.D.10. The change in compensated absences is presented as a net change.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2025	$ 16,140,858
Less: Balance Due Within One Year - Other	(1,495,709)
Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 14,645,149

These long-term obligations will be paid from the employing funds.

I. On-Behalf Payments

Discretely Presented Hawkins County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Hawkins County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both plans are administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2025, were $293,955 and $89,337, respectively. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

Hawkins County provides commercial health insurance coverage for its employees. Settled claims did not exceed commercial insurance coverage during the past three fiscal years.

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

Hawkins County participates in the Local Government Workers' Compensation Fund (LGWCF), a public entity risk pool established under provisions of Section 29-20-401, *Tennessee Code Annotated*, by the Tennessee County Services Association to provide a program of workers' compensation coverage to employees of local governments. The county pays an annual premium to the LGWCF for its workers' compensation insurance coverage. The LGWCF is to be self-sustaining through member premiums. The LGWCF reinsures through commercial insurance companies for claims exceeding $500,000.

Discretely Presented Hawkins County School Department

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

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

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. Management, based on letters from attorneys, estimates that the potential claims not covered by insurance resulting from such litigation would not materially affect the county's financial statements.

D. *Joint Ventures*

Primary Government

The Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Third Judicial District, Greene, Hamblen, Hancock, and Hawkins 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 a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Hawkins County made no contributions to the DTF for the year ended June 30, 2025.

The Upper East Tennessee Juvenile Detention Center was formed through a cooperative agreement between Hawkins County and the counties of Carter, Greene, Johnson, Sullivan, Unicoi, and Washington for the operation of a program to divert youth from commitment to the Department of Correction's facilities. The program is governed by a board of directors designated by the counties. The board of directors has contracted with ElyJenn Health Services, Inc., to undertake the management of this program. Operation costs to the counties are allocated according to percentages based on population. Hawkins County's participation cost percentage is 11.1 percent. The county also pays a daily fee for each individual from their county using the facility.

The Holston Business Group is a joint venture between Hawkins County and the City of Kingsport, Tennessee. The Group services for-profit technology-related businesses and light manufacturing companies by offering a wide range of space sizes at competitive rates, business support services, business counseling and management assistance, loan packaging, technical assistance, and other benefits for start-up businesses. Hawkins County contributed $32,000 to the Holston Business Group for the year ended June 30, 2025.

Discretely Presented Hawkins County School Department

The discretely presented school department participates in the Northeast Tennessee Cooperative (NETCO). The cooperative was established through a contractual agreement between the Boards of Education of Hawkins County and various other counties and cities in the upper East Tennessee area. The cooperative was authorized through Chapter 49 of *Tennessee Code Annotated* and was established to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each member's school food service systems. The cooperative has contracted with a coordinating district (Johnson City School System) and a service provider to provide this service. NETCO is governed by a representative committee, including one representative from each of the member districts and an executive council, consisting of the chair, vice chair, secretary, treasurer, and a member-at-large from the representative committee.

Hawkins County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the DTF, the Upper East Tennessee Juvenile Detention Center, and NETCO can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

Office of District Attorney General
Third Judicial District Drug Task Force
124 Austin Street, Suite 3
Greeneville, TN 37745

Upper East Tennessee Regional Detention Center
307 Wesley Street
Johnson City, TN 37601

Northeast Tennessee Cooperative
100 East Maple Street
P.O. Box 1517
Johnson City, TN 37605

Holston Business Group
2005 Venture Park
Kingsport, TN 37660

E. Jointly Governed Organization

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64 of *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, and to further the economy and growth of the region served by the authority by developing, marketing, and promoting facilities for warehousing, distribution, light manufacturing, and agribusiness purposes. 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 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 manager as an ex-officio member, is in charge of the daily operation of the center.

Hawkins County is a participant in the joint governance of the Northeast Tennessee Regional Recovery Center. The center was established by an organizational resolution approved by the cities of Elizabethton, Unicoi, Erwin, and Kingsport, Tennessee; as well as the counties of Sullivan,

Washington, Unicoi, Johnson, Hamblen, and Carter, Tennessee. The center operates a treatment facility and provides recovery services to counties in Northeast Tennessee utilizing grants and opioid settlement funds administered through the State of Tennessee. The center is governed by a Board of Directors consisting of elected members nominated by the respective districts as well as a member from the Tennessee State Senate and House of Representatives. An executive committee, consisting of a director who is a Tennessee State Senator or Representative, four directors who are either county mayors or commissioners, and two directors who are either city mayors or commissioners, have oversight of daily operations.

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Hawkins County and non-certified employees of the discretely presented Hawkins 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 66.52 percent, the non-certified employees of the discretely presented school department comprise 33.48 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained on the Tennessee Department of Treasury website.

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

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

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	524
Inactive Employees Entitled to But Not Yet Receiving Benefits	662
Active Employees	443
Total	1,629

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Hawkins County elected to make employer contributions at a rate higher than the minimum rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2025, the employer contribution for Hawkins County was $1,321,571 based on a rate of seven percent of covered payroll. The minimum rate established by the Board of Trustees was 6.02 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Hawkins 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 seven percent of covered payroll. 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)

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

Actuarial Assumptions. The total pension liability as of the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major

asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

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

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

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Hawkins 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	$ 78,842,607	$ 80,595,987	$ (1,753,380)
Changes for the Year:			
Service Cost	$ 1,602,321	$ 0	$ 1,602,321
Interest	5,290,746	0	5,290,746
Differences Between Expected and Actual Experience	1,965,302	0	1,965,302
Contributions-Employer	0	1,196,203	(1,196,203)
Contributions-Employees	0	854,740	(854,740)
Net Investment Income	0	7,763,230	(7,763,230)
Benefit Payments, Including Refunds of Employee Contributions	(4,127,017)	(4,127,017)	0
Administrative Expense	0	(71,684)	71,684
Net Changes	$ 4,731,352	$ 5,615,472	$ (884,120)
Balance, June 30, 2024	$ 83,573,959	$ 86,211,459	$ (2,637,500)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	66.52%	$ 50,798,291	$ 57,347,863	$ (1,754,465)
School Department	33.48%	32,775,668	28,863,596	(883,035)
Total		$ 83,573,959	$ 86,211,459	$ (2,637,500)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Hawkins 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%) or one percentage point higher (7.75%) than the current rate:

Hawkins County	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 7,812,254	$ (2,637,500)	$ (11,329,336)

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, Hawkins County recognized pension expense (negative pension expense) of $1,778,164.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, Hawkins 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	$ 1,937,276	$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	908,017
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	1,321,571	N/A
Total	$ 3,258,847	$ 908,017

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	$ 2,231,092	$ 604,013
School Department	1,027,755	304,004
Total	$ 3,258,847	$ 908,017

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	$ (275,717)
2027	1,767,553
2028	16,527
2029	(479,098)
2030	0
Thereafter	0

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

Discretely Presented Hawkins County School Department - Non-certified Employees

General Information About the Pension Plan

Plan Description – Hawkins County Legacy Plan. As noted above under the primary government, employees of Hawkins County and non-certified employees of the discretely presented Hawkins 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 66.52 percent and the non-certified employees of the discretely presented school department comprise 33.48 percent of the plan based on contribution data.

The discretely presented Hawkins County School Department withdrew from the TCRS Hawkins County Plan effective July 1, 2015. Non-certified school employees hired after the date of withdrawal are not eligible to participate in the Hawkins County Plan. Employees active as of the withdrawal date will continue to accrue salary and services credit in TCRS. The employer remains responsible for the pension liability for employees and retirees that were active as of the withdrawal date.

Plan Description – Hawkins County Schools Hybrid Plan. Non-certified employees of the discretely presented Hawkins County School Department hired after July 1, 2015, are provided a defined benefit pension plan (Hawkins County Schools Hybrid Plan) through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated (TCA), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper 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. 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 in which the member's age and service credits total 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 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.

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	3
Inactive Employees Entitled to But Not Yet Receiving Benefits	249
Active Employees	254
Total	506

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. The school department makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation and statutory provisions. 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 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 Retirement Plan were $175,802, which is 2.97 percent of covered payroll. In addition, employer contributions of $47,920 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). The school department's net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

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

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

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from the school department 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	$ 1,530,100	$ 1,590,960	$ (60,860)
Changes for the Year:			
Service Cost	$ 351,037	$ 0	$ 351,037
Interest	126,050	0	126,050
Differences Between Expected and Actual Experience	203,823	0	203,823
Contributions-Employer	0	163,922	(163,922)
Contributions-Employees	0	273,595	(273,595)
Net Investment Income	0	174,471	(174,471)
Benefit Payments, Including Refunds of Employee Contributions	(27,466)	(27,466)	0
Administrative Expense	0	(17,590)	17,590
Net Changes	$ 653,444	$ 566,932	$ 86,512
Balance, June 30, 2024	$ 2,183,544	$ 2,157,892	$ 25,652

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of the school department 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%) or one percentage point higher (7.75%) 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)	$ 422,884	$ 25,652	$ (276,458)

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, the school department recognized pension expense of $129,466.

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	$ 226,810	$ 49,617
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	21,970
Changes in Assumptions	31,220	0
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	175,802	N/A
Total	$ 433,832	$ 71,587

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

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	$ 27,436
2027	52,156
2028	29,095
2029	23,074
2030	25,576
Thereafter	29,118

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

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

General Information About the Pension Plan

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

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2025, to the Teacher Retirement Plan were $469,568, which is three percent of covered payroll. In addition, employer contributions of $152,610, 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 ($428,374) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2024, the school department's proportion was 0.601137 percent. The proportion as of June 30, 2023, was 0.557663 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2025, the school department recognized pension expense (negative pension expense) of $350,028.

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	$ 35,385	$ 131,609
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	72,260
Changes in Assumptions	170,228	0
Changes in Proportion of Net Pension Liability (Asset)	3,588	70,726
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	469,568	N/A
Total	$ 678,769	$ 274,595

The school department's employer contributions of $469,568, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2026	$ (49,768)
2027	50,207
2028	(34,554)
2029	(34,159)
2030	1,130
Thereafter	1,749

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

Actuarial Assumptions. The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

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

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

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will

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

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

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 1,129,761	$ (428,374)	$ (1,587,953)

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 Hawkins County School Department - Certified Employees - Teacher Legacy Pension Plan

General Information About the Pension Plan

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

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced

ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Hawkins County School Department for the year ended June 30, 2025, to the Teacher Legacy Pension Plan were $1,350,315, which is 6.36 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liability (Assets). On June 30, 2025, the school department reported a liability (asset) of ($11,635,737) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2024, the school department's proportion was 0.675373 percent. The proportion measured as of June 30, 2023, was 0.690476 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2025 the school department recognized pension expense (negative pension expense) of $2,719,828.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 3,102,942	$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	2,266,168
Changes in Proportion of Net Pension Liability (Asset)	495,263	12,713
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	1,350,315	N/A
Total	$ 4,948,520	$ 2,278,881

The school department's employer contributions of $1,350,315 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2026	$ (1,066,546)
2027	4,761,350
2028	(1,182,329)
2029	(1,193,152)
2030	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2024, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June

30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) 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)	$ 14,781,417	$ (11,635,737)	$ (33,545,161)

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

The discretely presented Hawkins County School Department offers its employees an optional deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding these programs are the responsibility of plan participants. The Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 403(b) establishes participation, contribution, and withdrawal provisions for the plan.

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 a minimum of 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 $720,976 and teachers contributed $722,237 to this deferred compensation pension plan.

Non-certified personnel of the school department hired after July 1, 2015, are required to participate in a separate hybrid pension plan administered by TCRS. The school department is also required to contribute five percent of non-certified employees' salaries to this Section 401(k) plan. The Section 401(k) plan assets remain the property of the participating employees and are not presented in the accompanying financial statements. IRC Section 401(k), establishes participation, contribution, and withdrawal provisions for the plans. During the year, the school department contributed $357,431 and employees contributed $316,413 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

Hawkins County and the discretely presented Hawkins County School Department provide OPEB benefits to their retirees under various plans, these include OPEB provided through commercial plans for both the primary government and the school department as well as OPEB provided through state administered public entity risk pools for the school department. For reporting purposes, the plans are all considered single employer defined benefit OPEB plans based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). All of the plans are funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

OPEB Provided through Commercial Health Plan (Primary Government)

Plan Description. Hawkins County participates in a commercial postemployment health insurance plan administered by Blue Cross Blue Shield for its pre-65 retirees. Any employee hired before October 31, 2017, is eligible to participate in the Hawkins County postemployment health insurance plan.

Enrollment is not available for employees hired on or after November 1, 2017. Benefits are established and may be amended by the county commission.

Benefits Provided. Employees eligible for retirement under the Tennessee Consolidated Retirement System may continue medical coverage under the county health insurance plan upon retirement provided that the retiree is not eligible for coverage under another health insurance plan. The county pays 70 percent of the retiree health insurance premiums. Retirees may stay on the plan until Medicare eligible. The spouse of a retiree may continue coverage under the plan. If the spouse was already in the plan at the time of retirement, the county will continue to pay 70 percent of the spouse's premium. Once the retiree becomes Medicare eligible, the spouse must pay the entire premium.

Employees Covered by Benefit Terms. At the actuarial valuation date of July 1, 2024, the following employees were covered by the benefit terms. Management does not believe there was any material change in the number of covered employees as of the measurement date of June 30, 2025.

Inactive Employees Currently Receiving Benefits	4
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	101
Total	105

Total OPEB Liability

The plan's total OPEB liability of $3,047,381 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2024, and updated 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 Normal
Inflation	2.5%
Discount Rate	4.81%
Healthcare Cost Trend Rates	4.96%
Retirees share of Benefit-related Cost	Discussed under Benefits Provided

The discount rate of 4.81 percent is based on the S&P 20-year High Grade Municipal Bond Index as of June 30, 2025.

Mortality rates were based on the PubG-2010 Mortality Table projected generationally with scale MP-2020.

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

	Total OPEB Liability
Balance July 1, 2024	$ 6,401,106
Changes for the Year:	
Service Cost	$ 426,803
Interest	259,914
Difference between Expected and Actuarial Experience	(2,104,289)
Changes of Assumptions	(1,503,364)
Benefit Payments	(237,252)
Implicit Rate Subsidy	(195,537)
Net Changes	$ (3,353,725)
Balance June 30, 2025	$ 3,047,381

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, the county recognized negative OPEB expense of $232,112. On June 30, 2025, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 217,911	$ 2,145,020
Changes of Assumptions	0	1,288,598
Total	$ 217,911	$ 3,433,618

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	$ (633,911)
2027	(581,568)
2028	(485,308)
2029	(484,157)
2030	(515,378)
Thereafter	(515,385)

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

Discount Rate	1% Decrease 3.81%	Current Discount Rate 4.81%	1% Increase 5.81%
Total OPEB Liability	$ 3,256,684	$ 3,047,381	$ 2,855,540

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

Healthcare Cost Trend Rate	1% Decrease 3.96%	Current Trend Rate 4.96%	1% Increase 5.96%
Total OPEB Liability	$ 2,788,242	$ 3,047,381	$ 3,331,417

OPEB Provided through Commercial Life Insurance Plan (Discretely Presented School Department)

Plan Description. Hawkins County School Department participates in a commercial postemployment life insurance plan administered by Securian. Benefits are established and may be amended by the board of education.

Benefits Provided. Retirees with 10 or more years of service with Hawkins County are eligible for postemployment life insurance coverage. Premiums for the coverage are paid entirely by the school department. Retirees under age 65 are provided with $50,000 of life insurance. At age 65, coverage lowers to $33,333. At age 70, coverage terminates. Spouse coverage is not provided.

Employees Covered by Benefit Terms. As of July 1, 2023, the following employees were covered by the benefit terms. Management does not believe there was any material change in the number of covered employees as of the measurement date of June 30, 2025.

Inactive Employees Currently Receiving Benefits	157
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	1,065
Total	1,222

Total OPEB Liability

The plan's total OPEB liability of $584,028 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2023, and updated 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 Normal
Discount Rate	4.81%
Life Insurance Cost Trend Rates	0% for all years
Retirees share of Benefit-related Cost	None

The discount rate of 4.81 percent is based on the S&P Municipal Bond – 20 Year High Grade Index as of June 30, 2025.

The mortality assumption is based on PubG-2010, projected generationally with scale MP-2020 for males and females.

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

	Total OPEB Liability
Balance July 1, 2024	$ 574,427
Changes for the Year:	
Service Cost	$ 22,593
Interest	28,142
Benefit Payments	(43,554)
Changes of Assumptions	2,420
Net Changes	$ 9,601
Balance June 30, 2025	$ 584,028

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 $51,553. 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	$ 65,237	$ 70,821
Changes of Assumptions	2,075	120,203
Total	$ 67,312	$ 191,024

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	$ (22,274)
2027	(24,826)
2028	(36,291)
2029	(26,524)
2030	(14,147)
Thereafter	350

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

Discount Rate	1% Decrease 3.81%	Current Discount Rate 4.81%	1% Increase 5.81%
Total OPEB Liability	$ 623,131	$ 584,028	$ 548,205

OPEB Provided through State Administered Public Entity Risk Pools

The school department provides healthcare benefits to its retirees under the Local Education Plan (LEP) until they reach Medicare eligibility. Employees of the school department may then join the Tennessee Plan - Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

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

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2024, actuarial valuation of each plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary Increases	Salary increases used in the July 1, 2021 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.93%
Healthcare Cost Trend Rates	LEP: Based on the Getzen Model, with trend starting 10.68% for pre-65 retirees in the 2024 calendar year, and gradually decreasing over a 13- year period to an ultimate trend rate of 4.5% TNM: The premium subsidies provided to retirees are assumed to remain unchanged for the entire projection; therefore, trend rates are not applicable
Retirees Share of Benefit Related Cost	Discussed under each plan

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

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

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2024, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted employee mortality table for non-disabled pre-retirement mortality projected generationally with MP-2021 from 2010. Post-retirement rates are headcount-weighted below median healthy annuitant and adjusted with a 19 percent load for males and an 18 percent load for females, projected generationally with MP-2021 from 2010. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load, projected generationally from 2018 with MP-2021.

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

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

Plan Description. Employees of the Hawkins County School Department who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Local Education Plan (LEP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired teachers, support staff, and disability participants of local education

agencies, who choose coverage, participate in the LEP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided. The Hawkins County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA* 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. The school department provides a direct subsidy ranging from $179 to $1,000 per month toward the cost of insurance for retired certified employees based on years of service and insurance coverage selected. The school department provides a direct subsidy ranging from $439 to $1,490 per month toward the cost of insurance for retired non-certified employees based on insurance coverage selected. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees' premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

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

Inactive Employees Currently Receiving Benefits	66
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	553
Total	619

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid $714,232 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Hawkins County School Department 69.0208%	State of TN 30.9792%	Total OPEB Liability
Balance July 1, 2023	$ 11,756,582	$ 5,584,736	$ 17,341,318
Changes for the Year:			
Service Cost	$ 470,411	$ 211,138	$ 681,549
Interest	442,711	198,706	641,417
Difference between Expected and Actuarial Experience	264,700	118,808	383,508
Changes in Proportion	212,535	(212,535)	0
Changes in Assumption	154,873	69,513	224,386
Benefit Payments	(626,520)	(281,207)	(907,727)
Net Changes	$ 918,710	$ 104,423	$ 1,023,133
Balance June 30, 2024	$ 12,675,292	$ 5,689,159	$ 18,364,451

The Hawkins County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Hawkins County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized $536,742 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Hawkins County School Department's proportionate share of the collective OPEB liability was 69.0208 percent and the State of Tennessee's share was 30.9792 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, the school department recognized OPEB expense of $1,574,646 which includes expenses funded by nonemployer contributing entities. On June 30, 2025, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 1,146,510	$ 545,528
Changes in Proportion	433,026	689,082
Changes of Assumptions	1,320,369	978,140
Benefits Paid After the Measurement Date of June 30, 2024	714,232	0
Total	$ 3,614,137	$ 2,212,750

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

Year Ending June 30	School Department
2026	$ 124,782
2027	124,784
2028	176,223
2029	84,326
2030	97,429
Thereafter	79,611

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

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

Discount Rate	1% Decrease 2.93%	Current Discount Rate 3.93%	1% Increase 4.93%
Proportionate Share of the Collective Total OPEB Liability	$ 13,532,871	$ 12,675,292	$ 11,858,760

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

Healthcare Cost Trend Rate	1% Decrease 9.68 to 3.5%	Current Trend Rate 10.68 to 4.5%	1% Increase 11.68 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 11,558,346	$ 12,675,292	$ 13,949,704

Closed Tennessee Plan – Medicare (Discretely Presented School Department)

Plan Description. Employees of the Hawkins County School Department, who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan - Medicare (TNM) administered by the Tennessee Department of Finance and Administration. All eligible post-65 retirees and disability participants of local education agencies, who choose coverage, participate in the TNM. The TNM also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided. The state offers the TNM to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers, noncertified employees, and disabled participants of local

education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TNM does not include pharmacy. In accordance with *TCA* 8-27-209, benefits of the TNM are established and amended by cooperation of insurance committees created by *TCA* Sections 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The Hawkins County School Department provides a direct subsidy to eligible retired certified employees ranging from $25 to $50 per month based on years of service. To receive the benefit, the employee must be age 65 at the time of retirement. The school department provides a direct subsidy to retired non-certified employees ranging from $50 to $100 per month based on years of service. The state, as a governmental nonemployer contributing entity, contributes to the premiums of certain eligible retirees (teachers) of local education agencies based on years of service. The State of Tennessee provided a direct subsidy of $50 for eligible retirees (teachers) with 30 or more years of service, $37.50 for eligible retirees with 20-29 years of service, and $20 for eligible retirees with less than 20 years of service.

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

Inactive Employees Currently Receiving Benefits	155
Inactive Employees Entitled To But Not Yet Receiving Benefits	88
Active Employees Eligible for Benefits	592
Total	835

In accordance with *TCA* 8-27-209, the state insurance committees established by *TCA* Sections 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. For the fiscal year ended June 30, 2025, the school department paid $79,141 to the TNM for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Hawkins County School Department 46.9741%	State of TN 53.0259%	Total OPEB Liability
Balance July 1, 2023	$ 1,695,740	$ 1,966,149	$ 3,661,889
Changes for the Year:			
Service Cost	$ 18,574	$ 20,967	$ 39,541
Interest	61,926	69,904	131,830
Difference between Expected and Actuarial Experience	(18,789)	(21,210)	(39,999)
Changes in Proportion	24,400	(24,400)	0
Changes in Assumption	(55,619)	(62,785)	(118,404)
Benefit Payments	(84,991)	(95,941)	(180,932)
Net Changes	$ (54,500)	$ (113,464)	$ (167,964)
Balance June 30, 2024	$ 1,641,240	$ 1,852,685	$ 3,493,925

The Hawkins County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired teachers participating in the TNM. The Hawkins County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized revenues of $59,933 for subsidies provided by nonemployer contributing entities for benefits paid by the TNM for school department retirees.

During the year, the Hawkins County School Department's proportionate share of the collective OPEB liability for the TNM plan was 46.9741 percent and the State of Tennessee's share was 53.0259 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2025, the school department recognized OPEB expense (negative OPEB expense) of ($64,855), which includes expenses funded by nonemployer contributing entities.

On June 30, 2025, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 91,712	$ 175,464
Changes in Proportion	155,982	426,916
Changes of Assumptions	163,108	388,378
Benefits Paid After the Measurement Date of June 30, 2024	79,141	0
Total	$ 489,943	$ 990,758

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

Year Ending June 30	School Department
2026	$ (205,288)
2027	(118,400)
2028	(148,104)
2029	(96,231)
2030	(11,933)
Thereafter	0

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

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

Discount Rate	1% Decrease 2.93%	Current Discount Rate 3.93%	1% Increase 4.93%
Proportionate Share of the Collective Total OPEB Liability	$ 1,853,842	$ 1,641,240	$ 1,464,027

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The premium subsidies provided to retirees in the TNM plan are assumed to remain unchanged for the entire projection period, therefore trend rates are not applicable to the plan calculations.

H. Termination Benefits and Retirement Honorarium

The discretely presented school department offers a voluntary termination benefits plan to its employees. To be eligible, employees must have 30 years of credible service in the Tennessee Consolidated Retirement System and no less than ten years of service with the Hawkins County School System. Under the plan, employees who accept the benefit shall receive an annual amount equal to ten percent of their total compensation based on the highest annual salary of their last three years of employment. Benefits shall begin in July following retirement and continue until they reach the age of 62, or for a maximum of seven years, whichever is less. In the event an employee dies during the term of the agreement, the designated beneficiary shall continue to receive the payments for the remainder of the fiscal year of the employee's death. During the year, 26 retirees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is $597,757. The school department determined this liability by calculating the total cash payments due over the next seven years. Of that amount, $228,015 is due within one year.

The discretely presented school department also offers a retirement honorarium payment. Under the plan certified employees with a minimum of 30 years of service with the Hawkins County School Department will receive a benefit of $2,000. As of June 30, 2025, 28 employees met the requirement of this benefit. The estimated cost of these cash payments reported in the government-wide

Statement of Net Position is $60,284, of which $6,459 is due within one year. The governmental funds' financial statements reflect retirement honorarium expenditures of $17,224 in the General Purpose School Fund.

Additionally, the discretely presented school department offers a retirement incentive program in accordance with contract provisions. The plan is available to all employees who retire with the Hawkins County School System. At retirement, employees will receive $25 to $40 per unused sick day based on total days accumulated. During the 2024-25 year, 28 employees received this incentive and were paid a total of $97,806 from the General Purpose School Fund. In prior years, the school department reflected a compensated absences liability on the government-wide financial statements for the estimated future amount of payments under this policy. Due to the implementation of GASB Statement 101, *Compensated Absences,* the school department reevaluated the classification of this liability and determined that it was a termination benefit according to GASB Statement 47, *Accounting for Termination Benefits*. Application of the guidance in GASB 47 resulted in a restatement of beginning net position to remove this liability from the financial statements. See note I.D.10. for details of the restatement to beginning net position.

I. Purchasing Law

Purchasing procedures for all departments of Hawkins County, including the discretely presented Hawkins County School Department, are governed by provisions of Chapter 256, Private Acts of 1957, as amended. This act provides for the county mayor to make all purchases and for purchases exceeding $25,000 to be made after public advertisement and solicitation of competitive bids.

J. Subsequent Event

On December 2, 2025, the county's Education Debt Service Fund issued a $10,000,000 internal capital outlay note to the school department's Education Capital Projects Fund for roof and other school improvements.

Required Supplementary Information Section

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service Cost	$ 1,388,131	$ 1,370,544	$ 1,372,583	$ 1,373,076	$ 1,333,026	$ 1,281,085	$ 1,336,245	$ 1,551,404	$ 1,532,566	$ 1,602,321
Interest	3,735,883	3,893,700	4,077,560	4,195,156	4,317,167	4,485,475	4,664,516	4,806,563	5,096,398	5,290,746
Differences Between Actual and Expected Experience	(328,471)	15,277	(381,698)	(750,034)	(69,712)	(87,207)	(530,736)	1,599,683	126,760	1,965,302
Changes in Assumptions	0	0	1,369,345	0	0	0	4,602,330	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(2,574,232)	(2,773,213)	(2,886,987)	(2,996,060)	(3,194,406)	(3,219,712)	(3,310,241)	(3,524,420)	(3,765,489)	(4,127,017)
Net Change in Total Pension Liability	$ 2,221,311	$ 2,506,308	$ 3,550,803	$ 1,822,138	$ 2,386,075	$ 2,459,641	$ 6,762,114	$ 4,433,230	$ 2,990,235	$ 4,731,352
Total Pension Liability, Beginning	49,710,752	51,932,063	54,438,371	57,989,174	59,811,312	62,197,387	64,657,028	71,419,142	75,852,372	78,842,607
Total Pension Liability, Ending (a)	$ 51,932,063	$ 54,438,371	$ 57,989,174	$ 59,811,312	$ 62,197,387	$ 64,657,028	$ 71,419,142	$ 75,852,372	$ 78,842,607	$ 83,573,959
Plan Fiduciary Net Position										
Contributions - Employer	$ 1,356,152	$ 1,345,905	$ 1,342,999	$ 1,318,159	$ 1,299,371	$ 1,073,390	$ 1,100,416	$ 1,111,302	$ 1,132,458	$ 1,196,203
Contributions - Employee	783,114	775,293	819,476	763,520	760,623	767,560	786,353	794,571	809,137	854,740
Net Investment Income	1,554,198	1,364,232	5,914,668	4,750,506	4,534,860	3,181,045	16,991,189	(3,109,758)	5,135,662	7,763,230
Benefit Payments, Including Refunds of Employee Contributions	(2,574,232)	(2,773,213)	(2,886,987)	(2,996,060)	(3,194,406)	(3,219,712)	(3,310,241)	(3,524,420)	(3,765,489)	(4,127,017)
Administrative Expense	(37,272)	(51,442)	(53,513)	(57,156)	(49,779)	(48,348)	(46,581)	(48,863)	(60,042)	(71,684)
Other	0	0	0	5	0	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	$ 1,081,960	$ 660,775	$ 5,136,643	$ 3,778,974	$ 3,350,669	$ 1,753,935	$ 15,521,136	$ (4,777,168)	$ 3,251,726	$ 5,615,472
Plan Fiduciary Net Position, Beginning	50,837,337	51,919,297	52,580,072	57,716,715	61,495,689	64,846,358	66,600,293	82,121,429	77,344,261	80,595,987
Plan Fiduciary Net Position, Ending (b)	$ 51,919,297	$ 52,580,072	$ 57,716,715	$ 61,495,689	$ 64,846,358	$ 66,600,293	$ 82,121,429	$ 77,344,261	$ 80,595,987	$ 86,211,459
Net Pension Liability (Asset), Ending (a - b)	$ 12,766	$ 1,858,299	$ 272,459	$ (1,684,377)	$ (2,648,971)	$ (1,943,265)	$ (10,702,287)	$ (1,491,889)	$ (1,753,380)	$ (2,637,500)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.98%	96.59%	99.53%	102.82%	104.26%	103.01%	114.99%	101.97%	102.22%	103.16%
Covered Payroll	$ 15,627,211	$ 15,507,487	$ 15,472,328	$ 15,186,162	$ 14,969,701	$ 15,205,124	$ 15,636,971	$ 15,864,327	$ 16,177,981	$ 17,088,616
Net Pension Liability (Asset) as a Percentage of Covered Payroll	0.08%	11.98%	1.76%	(11.09)%	(17.7)%	(12.78)%	(68.44)%	(9.40)%	(10.84)%	(15.43)%

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.

HAWKINS COUNTY, TENNESSEE
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Hawkins County Board of Education Hybrid Retirement Plan of TCRS
Discretely Presented Hawkins County School Department
For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability									
Service Cost	$ 26,012	$ 51,610	$ 79,994	$ 112,311	$ 162,090	$ 186,063	$ 248,774	$ 316,492	$ 351,037
Interest	1,951	5,558	11,749	21,947	37,157	52,518	73,177	101,664	126,050
Differences Between Actual and Expected Experience	(5,469)	1,681	21,709	33,978	(2,675)	6,728	49,148	(67,799)	203,823
Changes in Assumptions	0	3,074	0	0	0	61,766	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	0	0	(4,718)	(5,485)	(10,956)	(6,377)	(13,768)	(19,804)	(27,466)
Net Change in Total Pension Liability	$ 22,494	$ 61,923	$ 108,734	$ 162,751	$ 185,616	$ 300,698	$ 357,331	$ 330,553	$ 653,444
Total Pension Liability, Beginning	0	22,494	84,417	193,151	355,902	541,518	842,216	1,199,547	1,530,100
Total Pension Liability, Ending (a)	$ 22,494	$ 84,417	$ 193,151	$ 355,902	$ 541,518	$ 842,216	$ 1,199,547	$ 1,530,100	$ 2,183,544
Plan Fiduciary Net Position									
Contributions - Employer	$ 11,561	$ 37,107	$ 58,503	$ 44,592	$ 59,341	$ 76,722	$ 103,181	$ 134,573	$ 163,922
Contributions - Employee	14,451	46,384	73,130	114,682	117,063	153,104	192,350	221,312	273,595
Net Investment Income	327	7,092	13,745	22,961	23,695	175,595	(41,710)	90,068	174,471
Benefit Payments, Including Refunds of Employee Contributions	0	0	(4,718)	(5,485)	(10,956)	(6,377)	(13,768)	(19,804)	(27,466)
Administrative Expense	(2,563)	(7,069)	(10,331)	(12,262)	(14,218)	(16,150)	(21,014)	(14,154)	(17,590)
Net Change in Plan Fiduciary Net Position	$ 23,776	$ 83,514	$ 130,329	$ 164,488	$ 174,925	$ 382,894	$ 219,039	$ 411,995	$ 566,932
Plan Fiduciary Net Position, Beginning	0	23,776	107,290	237,619	402,107	577,032	959,926	1,178,965	1,590,960
Plan Fiduciary Net Position, Ending (b)	$ 23,776	$ 107,290	$ 237,619	$ 402,107	$ 577,032	$ 959,926	$ 1,178,965	$ 1,590,960	$ 2,157,892
Net Pension Liability (Asset), Ending (a - b)	$ (1,282)	$ (22,873)	$ (44,468)	$ (46,205)	$ (35,514)	$ (117,710)	$ 20,582	$ (60,860)	$ 25,652
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	105.70%	127.10%	123.02%	112.98%	106.56%	113.98%	98.28%	103.98%	98.83%
Covered Payroll	$ 289,018	$ 927,661	$ 1,462,581	$ 2,074,029	$ 2,453,905	$ 3,044,522	$ 3,842,852	$ 4,426,200	$ 5,464,090
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(0.44)%	(2.47)%	(3.04)%	(2.23)%	(1.45)%	(3.87)%	0.54%	(1.37)%	0.47%

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	$ 1,345,905	$ 1,342,999	$ 1,318,159	$ 1,299,371	$ 870,980	$ 892,909	$ 901,742	$ 973,914	$ 1,028,735	$ 1,137,003
Less: Contributions in Relation to the Actuarially Determined Contribution	(1,345,905)	(1,342,999)	(1,318,159)	(1,299,371)	(1,073,390)	(1,100,416)	(1,111,302)	(1,132,458)	(1,196,203)	(1,321,571)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ (202,410)	$ (207,507)	$ (209,560)	$ (158,544)	$ (167,468)	$ (184,568)
Covered Payroll	$ 15,507,487	$ 15,472,328	$ 15,186,162	$ 14,969,701	$ 15,205,124	$ 15,636,971	$ 15,864,327	$ 16,177,981	$ 17,088,616	$ 18,887,085
Contributions as a Percentage of Covered Payroll	8.68%	8.68%	8.68%	8.68%	7.06%	7.04%	7.01%	7.00%	7.00%	7.00%

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

HAWKINS COUNTY, TENNESSEE
Schedule of Contributions Based on Participation in the Hawkins County Board of Education
Hybrid Retirement Plan of TCRS
Discretely Presented Hawkins County School Department
For the Fiscal Year Ended June 30

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	$ 5,780	$ 10,483	$ 22,886	$ 44,592	$ 59,341	$ 76,722	$ 103,181	$ 134,573	$ 163,922	$ 175,802
Less: Contributions in Relation to the Actuarially Determined Contribution	(11,561)	(37,107)	(58,503)	(44,592)	(59,341)	(76,722)	(103,181)	(134,573)	(163,922)	(175,802)
Contribution Deficiency (Excess)	$ (5,781)	$ (26,624)	$ (35,617)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 289,018	$ 927,661	$ 1,462,581	$ 2,074,029	$ 2,453,905	$ 3,044,523	$ 3,842,852	$ 4,426,200	$ 5,464,090	$ 5,919,314
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	2.15%	2.42%	2.52%	2.69%	3.04%	3.00%	2.97%

Note 1: 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.
2019: Pension - 2.15%, SRT - 1.85%
2020: Pension - 2.42%, SRT - 1.58%
2021: Pension - 2.52%, SRT - 1.48%
2022: Pension - 2.69%, SRT - 1.31%
2023: Pension - 3.04%, SRT - 0.96%
2024: Pension - 3.00%, SRT - 1.00%
2025: Pension - 2.97%, SRT - 1.03%

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	$ 73,046	$ 119,156	$ 162,926	$ 98,179	$ 128,842	$ 143,559	$ 183,626	$ 318,345	$ 416,587	$ 469,568
Less: Contributions in Relation to the Contractually Required Contribution	(73,046)	(119,156)	(162,926)	(98,179)	(128,842)	(143,559)	(183,626)	(318,345)	(416,587)	(469,568)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 1,826,147	$ 2,976,280	$ 4,073,139	$ 5,063,973	$ 6,346,841	$ 7,194,386	$ 9,135,623	$ 11,092,173	$ 14,121,605	$ 15,652,182
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	1.94%	2.03%	2.00%	2.01%	2.87%	2.95%	3.00%

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	$ 2,360,756	$ 2,309,662	$ 2,259,837	$ 2,510,225	$ 2,468,721	$ 2,416,019	$ 2,439,805	$ 1,947,105	$ 1,518,512	$ 1,350,315
Less: Contributions in Relation to the Contractually Required Contribution	(2,360,756)	(2,309,662)	(2,259,837)	(2,510,225)	(2,468,721)	(2,416,019)	(2,439,805)	(1,947,105)	(1,518,512)	(1,350,315)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 26,114,561	$ 25,552,000	$ 24,888,086	$ 23,997,025	$ 23,224,091	$ 23,525,033	$ 23,687,424	$ 22,406,263	$ 22,298,765	$ 21,231,355
Contributions as a Percentage of Covered Payroll	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%	6.81%	6.36%

HAWKINS COUNTY, TENNESSEE
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Retirement Plan of TCRS
Discretely Presented Hawkins 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)	0.359770%	0.415032%	0.453865%	0.466100%	0.478240%	0.502955%	0.492433%	0.534966%	0.557663%	0.601137%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (14,473)	$ (43,206)	$ (119,745)	$ (211,389)	$ (269,960)	$ (286,001)	$ (533,409)	$ (162,055)	$ (236,468)	$ (428,374)
Covered Payroll	$ 747,512	$ 1,826,147	$ 2,976,280	$ 4,073,139	$ 5,063,973	$ 6,346,841	$ 7,194,386	$ 9,135,623	$ 11,092,173	$ 14,121,605
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)%	(7.41)%	(1.77)%	(2.13)%	(3.03)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%	104.97%	106.49%

HAWKINS COUNTY, TENNESSEE
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Hawkins 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)	0.729000%	0.723435%	0.722764%	0.710748%	0.715696%	0.697785%	0.716752%	0.719777%	0.690476%	0.675373%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ 298,623	$ 4,521,070	$ (236,476)	$ (2,501,062)	$ (7,358,648)	$ (5,321,127)	$ (30,915,226)	$ (8,827,388)	$ (8,140,532)	$ (11,635,737)
Covered Payroll	$ 27,290,132	$ 26,114,561	$ 25,552,000	$ 24,888,086	$ 23,997,025	$ 23,224,091	$ 23,525,033	$ 23,687,424	$ 22,406,263	$ 22,298,765
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	1.09%	17.31%	(0.93)%	(10.05)%	(30.66)%	(22.91)%	(131.41)%	(37.27)%	(36.33)%	(52.18)%
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%

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

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	$ 308,392	$ 332,149	$ 322,023	$ 407,240	$ 454,791	$ 377,786	$ 408,570	$ 426,803
Interest	176,978	175,628	197,572	149,915	148,835	225,275	244,201	259,914
Differences Between Actual and Expected Experience	(564,540)	642,483	1,007,506	(343,147)	(416,295)	(31,637)	5,834	(2,104,289)
Changes of Assumptions	0	0	0	0	0	0	0	(1,503,364)
Benefit Payments	(29,211)	(25,485)	(35,289)	(48,223)	(60,295)	(76,431)	(79,792)	(237,252)
Implicit Rate Subsidy	(205,319)	(205,319)	(356,475)	(356,475)	(326,669)	(326,669)	(331,941)	(195,537)
Net Change in Total OPEB Liability	$ (313,700)	$ 919,456	$ 1,135,337	$ (190,690)	$ (199,633)	$ 168,324	$ 246,872	$ (3,353,725)
Total OPEB Liability, Beginning	4,635,140	4,321,440	5,240,896	6,376,233	6,185,543	5,985,910	6,154,234	6,401,106
Total OPEB Liability, Ending	$ 4,321,440	$ 5,240,896	$ 6,376,233	$ 6,185,543	$ 5,985,910	$ 6,154,234	$ 6,401,106	$ 3,047,381
Covered Employee Payroll	$ 8,285,453	$ 8,307,211	$ 8,736,986	$ 9,350,409	$ 9,484,749	$ 10,541,362	$ 11,410,529	$ 5,479,552
Net OPEB Liability as a Percentage of Covered Employee Payroll	52.16%	63.09%	72.98%	66.15%	63.11%	58.38%	56.10%	55.61%

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

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

2017	3.58%
2018	3.87%
2019	3.50%
2020	2.21%
2021	2.16%
2022	3.54%
2023	3.65%
2024	3.93%
2025	4.81%

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

HAWKINS COUNTY, TENNESSEE
Schedule of Changes in the Total OPEB Liability and Related Ratios - Life Insurance Plan
Discretely Presented Hawkins County School Department
For the Fiscal Year Ended June 30

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	$ 34,860	$ 9,741	$ 9,936	$ 11,217	$ 11,913	$ 9,575	$ 10,265	$ 22,593
Interest	17,234	28,318	26,255	17,949	18,367	24,626	24,521	28,142
Differences Between Actual and Expected Experience	(425)	182,442	87,185	(74,201)	(92,040)	(50,739)	66,828	0
Changes of Assumptions	0	0	0	0	0	0	(168,283)	2,420
Benefit Payments	(27,868)	(23,782)	(22,153)	(21,423)	(20,330)	(19,128)	(40,557)	(43,554)
Net Change in Total OPEB Liability	$ 23,801	$ 196,719	$ 101,223	$ (66,458)	$ (82,090)	$ (35,666)	$ (107,226)	$ 9,601
Total OPEB Liability, Beginning	544,124	567,925	764,644	865,867	799,409	717,319	681,653	574,427
Total OPEB Liability, Ending	$ 567,925	$ 764,644	$ 865,867	$ 799,409	$ 717,319	$ 681,653	$ 574,427	$ 584,028
Covered Employee Payroll	$ 36,367,068	$ 36,590,600	$ 37,076,220	$ 38,051,162	$ 40,742,567	$ 44,314,944	$ 46,580,441	$ 47,977,854
Net OPEB Liability as a Percentage of Covered Employee Payroll	1.56%	2.09%	2.34%	2.10%	1.76%	1.54%	1.23%	1.22%

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

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

2017	3.00%
2018	3.05%
2019	3.50%
2020	2.21%
2021	2.16%
2022	3.54%
2023	3.65%
2024	4.89%
2025	4.81%

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

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

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability									
Service Cost	$ 877,677	$ 819,891	$ 810,255	$ 695,021	$ 775,328	$ 838,668	$ 838,668	$ 643,168	$ 681,549
Interest	458,702	547,363	555,735	524,560	348,910	359,503	359,503	579,605	641,417
Changes in Benefit Terms	0	(2,633,339)	478,173	0	0	0	0	0	0
Differences Between Actual and Expected Experience	0	1,858,982	(179,264)	(1,238,721)	188,530	1,098,029	1,098,029	(302,445)	383,508
Changes in Assumptions	(655,917)	325,543	(1,119,990)	1,556,697	224,606	(1,510,891)	(1,510,891)	1,191,683	224,386
Benefit Payments	(921,688)	(990,826)	(881,777)	(790,674)	(756,277)	(733,173)	(733,173)	(992,451)	(907,727)
Net Change in Total OPEB Liability	$ (241,226)	$ (72,386)	$ (336,868)	$ 746,883	$ 781,097	$ 52,136	$ 52,136	$ 1,119,560	$ 1,023,133
Total OPEB Liability, Beginning	15,292,122	15,050,896	14,978,510	14,641,642	15,388,525	16,169,622	16,169,622	16,221,758	17,341,318
Total OPEB Liability, Ending	$ 15,050,896	$ 14,978,510	$ 14,641,642	$ 15,388,525	$ 16,169,622	$ 16,221,758	$ 16,221,758	$ 17,341,318	$ 18,364,451
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 4,329,661	$ 3,439,755	$ 3,599,136	$ 4,106,797	$ 4,708,529	$ 4,959,542	$ 4,959,542	$ 5,584,736	$ 5,689,159
Employer Proportionate Share of the Total OPEB Liability	10,721,235	11,538,755	11,042,506	11,281,728	11,461,093	11,262,216	11,262,216	11,756,582	12,675,292
Covered Employee Payroll	$ 36,367,068	$ 36,590,600	$ 37,076,220	$ 38,051,162	$ 40,234,338	$ 43,300,597	$ 43,300,597	$ 44,337,621	$ 47,772,447
Net OPEB Liability as a Percentage of Covered Employee Payroll	29.48%	31.53%	29.78%	29.65%	28.49%	26.01%	26.01%	26.52%	26.53%

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

Note 2: Changes in assumptions.

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

2016 2.92%
2017 3.56%
2018 3.62%
2019 3.51%
2020 2.21%
2021 2.16%
2022 3.54%
2023 3.65%
2024 3.93%

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

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

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

HAWKINS COUNTY, TENNESSEE
Schedule of Changes in the Total OPEB Liability and Related Ratios - Tennessee Plan - Medicare
Discretely Presented Hawkins County School Department
For the Fiscal Year Ended June 30

	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability								
Service Cost	$ 208,059	$ 171,994	$ 113,256	$ 159,363	$ 84,727	$ 74,465	$ 45,002	$ 39,541
Interest	187,101	214,221	180,560	208,686	113,051	97,077	131,125	131,830
Changes in Benefit Terms	0	(267,040)	0	(1,549,290)	0	0	0	0
Differences Between Actual and Expected Experience	0	(873,709)	685,387	(211,017)	(163,504)	(39,622)	(44,802)	(39,999)
Changes in Assumptions	(580,688)	(42,554)	112,759	823,349	(462,276)	(713,308)	(37,102)	(118,404)
Benefit Payments	(164,100)	(173,016)	(176,067)	(184,875)	(187,548)	(178,095)	(181,252)	(180,932)
Net Change in Total OPEB Liability	$ (349,628)	$ (970,104)	$ 915,895	$ (753,784)	$ (615,550)	$ (759,483)	$ (87,029)	$ (167,964)
Total OPEB Liability, Beginning	6,281,572	5,931,944	4,961,840	5,877,735	5,123,951	4,508,401	3,748,918	3,661,889
Total OPEB Liability, Ending	$ 5,931,944	$ 4,961,840	$ 5,877,735	$ 5,123,951	$ 4,508,401	$ 3,748,918	$ 3,661,889	$ 3,493,925
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 2,421,004	$ 2,186,805	$ 2,267,301	$ 2,710,001	$ 2,424,149	$ 1,960,594	$ 1,966,149	$ 1,852,685
Employer Proportionate Share of the Total OPEB Liability	3,510,940	2,775,035	3,610,434	2,413,950	2,084,252	1,788,324	1,695,740	1,641,240
Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB Liability as a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

Note 2: 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:

2016	2.92%
2017	3.56%
2018	3.62%
2019	3.51%
2020	2.21%
2021	2.16%
2022	3.54%
2023	3.65%
2024	3.93%

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

Note 4: Changes in benefit terms in 2020 were due to the clarification of eligibility rules. To receive the benefit, the employee must be age 65 at retirement. The age 65 requirement had not been previously valued.

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2025 were calculated based on the June 30, 2023, actuarial valuation.

Methods and assumptions used to determine contribution rates:

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

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

Combining and Individual Fund Financial Statements and Schedules

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

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 and the issuance of debt on behalf of the Hawkins County School Department.

Highway Capital Projects Fund – The Highway Capital Projects Fund is used to account for capital related expenditures of the highway department.

Other Capital Projects Fund – The Other Capital Projects Fund was used during the year to account for expenditures related to the Home Investment Partnership Program grant.

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

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Total	General Debt Service
ASSETS						
Cash	$ 0	$ 0	$ 0	$ 25,172	$ 25,172	$ 0
Equity in Pooled Cash and Investments	4,725,139	744,044	1,619,610	0	7,088,793	1,643,148
Accounts Receivable	33,348	0	5,241	165,370	203,959	17,135
Due from Other Governments	34,972	0	0	0	34,972	0
Due from Other Funds	0	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0	743,945
Allowance for Uncollectible Property Taxes	0	0	0	0	0	(25,600)
Total Assets	$ 4,793,459	$ 744,044	$ 1,624,851	$ 190,542	$ 7,352,896	$ 2,378,628
LIABILITIES						
Accounts Payable	$ 171,230	$ 0	$ 20,014	$ 0	$ 191,244	$ 0
Contracts Payable	0	0	2,468	0	2,468	0
Retainage Payable	11,266	0	0	0	11,266	0
Due to Other Funds	130,207	11,061	0	190,542	331,810	0
Due to Other Governments	0	0	195,000	0	195,000	0
Total Liabilities	$ 312,703	$ 11,061	$ 217,482	$ 190,542	$ 731,788	$ 0

(Continued)

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

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Total	General Debt Service
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 0	$ 691,416
Deferred Delinquent Property Taxes	0	0	0	0	0	25,700
Other Deferred/Unavailable Revenue	18,623	0	0	0	18,623	0
Total Deferred Inflows of Resources	$ 18,623	$ 0	$ 0	$ 0	$ 18,623	$ 717,116
FUND BALANCES						
Restricted:						
Restricted for Public Safety	$ 0	$ 432,983	$ 0	$ 0	$ 432,983	$ 0
Restricted for Capital Outlay	0	0	0	0	0	0
Restricted for Debt Service	0	0	0	0	0	387,334
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for Public Safety	0	300,000	0	0	300,000	0
Committed for Public Health and Welfare	4,462,133	0	0	0	4,462,133	0
Committed for Debt Service	0	0	0	0	0	1,274,178
Committed for Capital Projects	0	0	0	0	0	0
Committed for Other Purposes	0	0	1,407,369	0	1,407,369	0
Total Fund Balances	$ 4,462,133	$ 732,983	$ 1,407,369	$ 0	$ 6,602,485	$ 1,661,512
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 4,793,459	$ 744,044	$ 1,624,851	$ 190,542	$ 7,352,896	$ 2,378,628

(Continued)

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

	Debt Service Funds (Cont.)		Capital Projects Funds	
	Special Debt Service	Total	General Capital Projects	Highway Capital Projects
ASSETS				
Cash	$ 0	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	269,372	1,912,520	2,233,719	282,177
Accounts Receivable	0	17,135	0	0
Due from Other Governments	0	0	378,855	0
Due from Other Funds	0	0	130,207	0
Property Taxes Receivable	0	743,945	453,016	279,337
Allowance for Uncollectible Property Taxes	0	(25,600)	(12,370)	(8,861)
Total Assets	$ 269,372	$ 2,648,000	$ 3,183,427	$ 552,653
LIABILITIES				
Accounts Payable	$ 0	$ 0	$ 34,586	$ 0
Contracts Payable	0	0	0	0
Retainage Payable	0	0	107,818	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Total Liabilities	$ 0	$ 0	$ 142,404	$ 0

(Continued)

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

	Debt Service Funds (Cont.)		Capital Projects Funds	
	Special Debt Service	Total	General Capital Projects	Highway Capital Projects
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 0	$ 691,416	$ 430,826	$ 261,900
Deferred Delinquent Property Taxes	0	25,700	9,372	8,185
Other Deferred/Unavailable Revenue	0	0	187,007	0
Total Deferred Inflows of Resources	$ 0	$ 717,116	$ 627,205	$ 270,085
FUND BALANCES				
Restricted:				
Restricted for Public Safety	$ 0	$ 0	$ 0	$ 0
Restricted for Capital Outlay	0	0	0	282,568
Restricted for Debt Service	269,372	656,706	0	0
Restricted for Capital Projects	0	0	1,798,773	0
Committed:				
Committed for Public Safety	0	0	0	0
Committed for Public Health and Welfare	0	0	0	0
Committed for Debt Service	0	1,274,178	0	0
Committed for Capital Projects	0	0	615,045	0
Committed for Other Purposes	0	0	0	0
Total Fund Balances	$ 269,372	$ 1,930,884	$ 2,413,818	$ 282,568
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 269,372	$ 2,648,000	$ 3,183,427	$ 552,653

(Continued)

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 0	$ 0	$ 25,172
Equity in Pooled Cash and Investments	19,994	2,535,890	11,537,203
Accounts Receivable	0	0	221,094
Due from Other Governments	0	378,855	413,827
Due from Other Funds	0	130,207	130,207
Property Taxes Receivable	0	732,353	1,476,298
Allowance for Uncollectible Property Taxes	0	(21,231)	(46,831)
Total Assets	$ 19,994	$ 3,756,074	$ 13,756,970
LIABILITIES			
Accounts Payable	$ 0	$ 34,586	$ 225,830
Contracts Payable	0	0	2,468
Retainage Payable	0	107,818	119,084
Due to Other Funds	0	0	331,810
Due to Other Governments	0	0	195,000
Total Liabilities	$ 0	$ 142,404	$ 874,192

(Continued)

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 0	$ 692,726	$ 1,384,142
Deferred Delinquent Property Taxes	0	17,557	43,257
Other Deferred/Unavailable Revenue	0	187,007	205,630
Total Deferred Inflows of Resources	$ 0	$ 897,290	$ 1,633,029
FUND BALANCES			
Restricted:			
Restricted for Public Safety	$ 0	$ 0	$ 432,983
Restricted for Capital Outlay	0	282,568	282,568
Restricted for Debt Service	0	0	656,706
Restricted for Capital Projects	19,994	1,818,767	1,818,767
Committed:			
Committed for Public Safety	0	0	300,000
Committed for Public Health and Welfare	0	0	4,462,133
Committed for Debt Service	0	0	1,274,178
Committed for Capital Projects	0	615,045	615,045
Committed for Other Purposes	0	0	1,407,369
Total Fund Balances	$ 19,994	$ 2,716,380	$ 11,249,749
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 19,994	$ 3,756,074	$ 13,756,970

HAWKINS 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					Debt Service Funds
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Total	General Debt Service
Revenues						
Local Taxes	$ 2,343,582	$ 0	$ 0	$ 0	$ 2,343,582	$ 934,965
Licenses and Permits	134,345	0	0	0	134,345	0
Fines, Forfeitures, and Penalties	0	119,967	0	0	119,967	0
Charges for Current Services	2,400	0	0	11,689	14,089	0
Other Local Revenues	449,665	0	109,707	0	559,372	263,015
State of Tennessee	156,453	0	0	0	156,453	0
Federal Government	0	8,557	12,000	0	20,557	0
Total Revenues	$ 3,086,445	$ 128,524	$ 121,707	$ 11,689	$ 3,348,365	$ 1,197,980
Expenditures						
Current:						
General Government	$ 100	$ 0	$ 0	$ 0	$ 100	$ 0
Administration of Justice	0	0	0	11,342	11,342	0
Public Safety	0	79,738	0	347	80,085	0
Public Health and Welfare	2,978,719	0	0	0	2,978,719	0
Other Operations	0	0	2,247,379	0	2,247,379	0
Debt Service:						
Principal on Debt	0	0	0	0	0	991,539

(Continued)

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

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Total	General Debt Service
Expenditures (Cont.)						
Debt Service (Cont.)						
Interest on Debt	$ 0	$ 0	$ 0	$ 0	$ 0	$ 185,577
Other Debt Service	0	0	0	0	0	20,719
Capital Projects	0	0	0	0	0	0
Capital Projects - Donated	0	0	0	0	0	0
Total Expenditures	$ 2,978,819	$ 79,738	$ 2,247,379	$ 11,689	$ 5,317,625	$ 1,197,835
Excess (Deficiency) of Revenues Over Expenditures	$ 107,626	$ 48,786	$ (2,125,672)	$ 0	$ (1,969,260)	$ 145
Other Financing Sources (Uses)						
Insurance Recovery	$ 6,906	$ 0	$ 0	$ 0	$ 6,906	$ 0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	(112,500)	0	(112,500)	0
Total Other Financing Sources (Uses)	$ 6,906	$ 0	$ (112,500)	$ 0	$ (105,594)	$ 0
Net Change in Fund Balances	$ 114,532	$ 48,786	$ (2,238,172)	$ 0	$ (2,074,854)	$ 145
Fund Balance, July 1, 2024	4,347,601	684,197	3,645,541	0	8,677,339	1,661,367
Fund Balance, June 30, 2025	$ 4,462,133	$ 732,983	$ 1,407,369	$ 0	$ 6,602,485	$ 1,661,512

(Continued)

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

	Debt Service Funds (Cont.)		Capital Projects Funds	
	Special Debt Service	Total	General Capital Projects	Highway Capital Projects
Revenues				
Local Taxes	$ 335,641	$ 1,270,606	$ 631,691	$ 287,596
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	0
Charges for Current Services	0	0	0	0
Other Local Revenues	0	263,015	0	0
State of Tennessee	0	0	0	0
Federal Government	0	0	185,980	0
Total Revenues	$ 335,641	$ 1,533,621	$ 817,671	$ 287,596
Expenditures				
Current:				
General Government	$ 0	$ 0	$ 0	$ 0
Administration of Justice	0	0	0	0
Public Safety	0	0	0	0
Public Health and Welfare	0	0	0	0
Other Operations	0	0	0	0
Debt Service:				
Principal on Debt	445,981	1,437,520	0	0

(Continued)

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

	Debt Service Funds (Cont.)		Capital Projects Funds	
	Special Debt Service	Total	General Capital Projects	Highway Capital Projects
Expenditures (Cont.)				
Debt Service (Cont.)				
Interest on Debt	$ 22,299	$ 207,876	$ 0	$ 0
Other Debt Service	3,692	24,411	0	0
Capital Projects	0	0	480,803	5,028
Capital Projects - Donated	0	0	187,335	0
Total Expenditures	$ 471,972	$ 1,669,807	$ 668,138	$ 5,028
Excess (Deficiency) of Revenues Over Expenditures	$ (136,331)	$ (136,186)	$ 149,533	$ 282,568
Other Financing Sources (Uses)				
Insurance Recovery	$ 0	$ 0	$ 0	$ 0
Transfers In	0	0	112,500	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	$ 0	$ 0	$ 112,500	$ 0
Net Change in Fund Balances	$ (136,331)	$ (136,186)	$ 262,033	$ 282,568
Fund Balance, July 1, 2024	405,703	2,067,070	2,151,785	0
Fund Balance, June 30, 2025	$ 269,372	$ 1,930,884	$ 2,413,818	$ 282,568

(Continued)

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
Revenues			
Local Taxes	$ 0	$ 919,287	$ 4,533,475
Licenses and Permits	0	0	134,345
Fines, Forfeitures, and Penalties	0	0	119,967
Charges for Current Services	0	0	14,089
Other Local Revenues	0	0	822,387
State of Tennessee	0	0	156,453
Federal Government	1,527,684	1,713,664	1,734,221
Total Revenues	$ 1,527,684	$ 2,632,951	$ 7,514,937
Expenditures			
Current:			
General Government	$ 0	$ 0	$ 100
Administration of Justice	0	0	11,342
Public Safety	0	0	80,085
Public Health and Welfare	0	0	2,978,719
Other Operations	0	0	2,247,379
Debt Service:			
Principal on Debt	0	0	1,437,520

(Continued)

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

	Capital Projects Funds (Cont.)		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
Expenditures (Cont.)			
Debt Service (Cont.)			
Interest on Debt	$ 0	$ 0	$ 207,876
Other Debt Service	0	0	24,411
Capital Projects	1,530,612	2,016,443	2,016,443
Capital Projects - Donated	0	187,335	187,335
Total Expenditures	$ 1,530,612	$ 2,203,778	$ 9,191,210
Excess (Deficiency) of Revenues Over Expenditures	$ (2,928)	$ 429,173	$ (1,676,273)
Other Financing Sources (Uses)			
Insurance Recovery	$ 0	$ 0	$ 6,906
Transfers In	0	112,500	112,500
Transfers Out	0	0	(112,500)
Total Other Financing Sources (Uses)	$ 0	$ 112,500	$ 6,906
Net Change in Fund Balances	$ (2,928)	$ 541,673	$ (1,669,367)
Fund Balance, July 1, 2024	22,922	2,174,707	12,919,116
Fund Balance, June 30, 2025	$ 19,994	$ 2,716,380	$ 11,249,749

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 2,343,582	$ 0	$ 0	$ 2,343,582	$ 2,110,000	$ 2,110,000	$ 233,582
Licenses and Permits	134,345	0	0	134,345	135,000	135,000	(655)
Charges for Current Services	2,400	0	0	2,400	2,000	2,000	400
Other Local Revenues	449,665	0	0	449,665	432,000	432,000	17,665
State of Tennessee	156,453	0	0	156,453	187,654	187,654	(31,201)
Total Revenues	$ 3,086,445	$ 0	$ 0	$ 3,086,445	$ 2,866,654	$ 2,866,654	$ 219,791
Expenditures							
General Government							
Other Boards and Committees	$ 100	$ 0	$ 0	$ 100	$ 6,185	$ 6,185	$ 6,085
Public Health and Welfare							
Sanitation Management	98,864	0	171	99,035	106,855	106,855	7,820
Waste Pickup	853,419	(33,000)	48,154	868,573	920,762	920,762	52,189
Convenience Centers	830,284	(8,855)	20,114	841,543	591,071	964,071	122,528
Recycling Center	248,719	(4,500)	20,454	264,673	335,505	335,505	70,832
Landfill Operation and Maintenance	947,433	0	8,113	955,546	957,546	957,546	2,000
Total Expenditures	$ 2,978,819	$ (46,355)	$ 97,006	$ 3,029,470	$ 2,917,924	$ 3,290,924	$ 261,454
Excess (Deficiency) of Revenues Over Expenditures	$ 107,626	$ 46,355	$ (97,006)	$ 56,975	$ (51,270)	$ (424,270)	$ 481,245
Other Financing Sources (Uses)							
Insurance Recovery	$ 6,906	$ 0	$ 0	$ 6,906	$ 0	$ 0	$ 6,906
Total Other Financing Sources	$ 6,906	$ 0	$ 0	$ 6,906	$ 0	$ 0	$ 6,906
Net Change in Fund Balance	$ 114,532	$ 46,355	$ (97,006)	$ 63,881	$ (51,270)	$ (424,270)	$ 488,151
Fund Balance, July 1, 2024	4,347,601	(46,355)	0	4,301,246	4,060,800	4,060,800	240,446
Fund Balance, June 30, 2025	$ 4,462,133	$ 0	$ (97,006)	$ 4,365,127	$ 4,009,530	$ 3,636,530	$ 728,597

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Revenues						
Fines, Forfeitures, and Penalties	$ 119,967	$ 0	$ 119,967	$ 13,250	$ 17,250	$ 102,717
Federal Government	8,557	0	8,557	15,000	15,000	(6,443)
Total Revenues	$ 128,524	$ 0	$ 128,524	$ 28,250	$ 32,250	$ 96,274
Expenditures						
Public Safety						
Drug Enforcement	$ 79,738	$ 465	$ 80,203	$ 103,900	$ 132,900	$ 52,697
Total Expenditures	$ 79,738	$ 465	$ 80,203	$ 103,900	$ 132,900	$ 52,697
Excess (Deficiency) of Revenues Over Expenditures	$ 48,786	$ (465)	$ 48,321	$ (75,650)	$ (100,650)	$ 148,971
Net Change in Fund Balance	$ 48,786	$ (465)	$ 48,321	$ (75,650)	$ (100,650)	$ 148,971
Fund Balance, July 1, 2024	684,197	0	684,197	679,059	679,059	5,138
Fund Balance, June 30, 2025	$ 732,983	$ (465)	$ 732,518	$ 603,409	$ 578,409	$ 154,109

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Other Local Revenues	$ 109,707	$ 0	$ 0	$ 109,707	$ 0	$ 3,750	$ 105,957
Federal Government	12,000	0	0	12,000	4,904,037	207,000	(195,000)
Total Revenues	$ 121,707	$ 0	$ 0	$ 121,707	$ 4,904,037	$ 210,750	$ (89,043)
Expenditures							
Other Operations							
American Rescue Plan Act Grant #1	$ 1,782,834	$ (2,309,883)	$ 537,049	$ 10,000	$ 857,625	$ 857,625	$ 847,625
American Rescue Plan Act Grant #2	81,425	0	1,340	82,765	189,362	193,112	110,347
American Rescue Plan Act Grant #4	383,120	(121,766)	15,866	277,220	277,220	277,220	0
Total Expenditures	$ 2,247,379	$ (2,431,649)	$ 554,255	$ 369,985	$ 1,324,207	$ 1,327,957	$ 957,972
Excess (Deficiency) of Revenues Over Expenditures	$ (2,125,672)	$ 2,431,649	$ (554,255)	$ (248,278)	$ 3,579,830	$ (1,117,207)	$ 868,929
Other Financing Sources (Uses)							
Transfers Out	$ (112,500)	$ 0	$ 0	$ (112,500)	$ (112,500)	$ (112,500)	$ 0
Total Other Financing Sources	$ (112,500)	$ 0	$ 0	$ (112,500)	$ (112,500)	$ (112,500)	$ 0
Net Change in Fund Balance	$ (2,238,172)	$ 2,431,649	$ (554,255)	$ (360,778)	$ 3,467,330	$ (1,229,707)	$ 868,929
Fund Balance, July 1, 2024	3,645,541	(2,431,649)	0	1,213,892	2,842,290	2,842,290	(1,628,398)
Fund Balance, June 30, 2025	$ 1,407,369	$ 0	$ (554,255)	$ 853,114	$ 6,309,620	$ 1,612,583	$ (759,469)

HAWKINS 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	$ 934,965	$ 877,734	$ 877,734	$ 57,231
Other Local Revenues	263,015	50,000	55,000	208,015
Total Revenues	$ 1,197,980	$ 927,734	$ 932,734	$ 265,246
Expenditures				
Principal on Debt				
General Government	$ 991,539	$ 991,540	$ 991,540	$ 1
Interest on Debt				
General Government	185,577	185,578	185,578	1
Other Debt Service				
General Government	20,719	22,900	27,900	7,181
Total Expenditures	$ 1,197,835	$ 1,200,018	$ 1,205,018	$ 7,183
Excess (Deficiency) of Revenues Over Expenditures	$ 145	$ (272,284)	$ (272,284)	$ 272,429
Net Change in Fund Balance	$ 145	$ (272,284)	$ (272,284)	$ 272,429
Fund Balance, July 1, 2024	1,661,367	1,489,687	1,489,687	171,680
Fund Balance, June 30, 2025	$ 1,661,512	$ 1,217,403	$ 1,217,403	$ 444,109

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	$ 335,641	$ 345,000	$ 345,000	$ (9,359)
Total Revenues	$ 335,641	$ 345,000	$ 345,000	$ (9,359)
Expenditures				
Principal on Debt				
Highways and Streets	$ 445,981	$ 445,982	$ 445,982	$ 1
Interest on Debt				
Highways and Streets	22,299	22,300	22,300	1
Other Debt Service				
Highways and Streets	3,692	4,720	4,720	1,028
Total Expenditures	$ 471,972	$ 473,002	$ 473,002	$ 1,030
Excess (Deficiency) of Revenues Over Expenditures	$ (136,331)	$ (128,002)	$ (128,002)	$ (8,329)
Net Change in Fund Balance	$ (136,331)	$ (128,002)	$ (128,002)	$ (8,329)
Fund Balance, July 1, 2024	405,703	388,259	388,259	17,444
Fund Balance, June 30, 2025	$ 269,372	$ 260,257	$ 260,257	$ 9,115

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 631,691	$ 0	$ 0	$ 631,691	$ 448,676	$ 448,676	$ 183,015
State of Tennessee	0	0	0	0	300,000	300,000	(300,000)
Federal Government	185,980	0	0	185,980	837,500	837,500	(651,520)
Other Governments and Citizens Groups	0	0	0	0	64,286	64,286	(64,286)
Total Revenues	$ 817,671	$ 0	$ 0	$ 817,671	$ 1,650,462	$ 1,650,462	$ (832,791)
Expenditures							
Capital Projects							
General Administration Projects	$ 4,286	$ 0	$ 72,284	$ 76,570	$ 0	$ 512,270	$ 435,700
Public Safety Projects	425,909	(425,909)	18,133	18,133	200,811	200,811	182,678
Public Health and Welfare Projects	6,500	(20,201)	13,701	0	412,650	412,650	412,650
Other General Government Projects	44,108	0	13,452	57,560	445,571	445,571	388,011
Capital Projects - Donated							
Capital Projects Donated to Other Entities	187,335	0	276,812	464,147	500,000	500,000	35,853
Total Expenditures	$ 668,138	$ (446,110)	$ 394,382	$ 616,410	$ 1,559,032	$ 2,071,302	$ 1,454,892
Excess (Deficiency) of Revenues Over Expenditures	$ 149,533	$ 446,110	$ (394,382)	$ 201,261	$ 91,430	$ (420,840)	$ 622,101
Other Financing Sources (Uses)							
Transfers In	$ 112,500	$ 0	$ 0	$ 112,500	$ 112,500	$ 112,500	$ 0
Total Other Financing Sources	$ 112,500	$ 0	$ 0	$ 112,500	$ 112,500	$ 112,500	$ 0
Net Change in Fund Balance	$ 262,033	$ 446,110	$ (394,382)	$ 313,761	$ 203,930	$ (308,340)	$ 622,101
Fund Balance, July 1, 2024	2,151,785	(446,110)	0	1,705,675	1,649,620	1,649,620	56,055
Fund Balance, June 30, 2025	$ 2,413,818	$ 0	$ (394,382)	$ 2,019,436	$ 1,853,550	$ 1,341,280	$ 678,156

MAJOR GOVERNMENTAL FUND

EDUCATION DEBT SERVICE FUND

The Education Debt Service Fund is used to account for the retirement of bonds, other loans, and most notes issued for the construction and renovations of the county's schools and the purchase of capital assets.

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Local Taxes	$ 3,726,930	$ 3,542,056	$ 3,542,056	$ 184,874
Other Local Revenues	2,192,757	388,000	413,000	1,779,757
Other Governments and Citizens Groups	685,924	685,000	685,000	924
Total Revenues	$ 6,605,611	$ 4,615,056	$ 4,640,056	$ 1,965,555
Expenditures				
Principal on Debt				
Education	$ 2,951,635	$ 2,951,638	$ 2,951,638	$ 3
Interest on Debt				
Education	1,222,632	1,225,290	1,225,290	2,658
Other Debt Service				
Education	97,342	97,400	122,400	25,058
Total Expenditures	$ 4,271,609	$ 4,274,328	$ 4,299,328	$ 27,719
Excess (Deficiency) of Revenues Over Expenditures	$ 2,334,002	$ 340,728	$ 340,728	$ 1,993,274
Other Financing Sources (Uses)				
Transfers In	$ 107,119	$ 106,657	$ 106,657	$ 462
Total Other Financing Sources	$ 107,119	$ 106,657	$ 106,657	$ 462
Net Change in Fund Balance	$ 2,441,121	$ 447,385	$ 447,385	$ 1,993,736
Fund Balance, July 1, 2024	12,881,176	11,862,776	11,862,776	1,018,400
Fund Balance, June 30, 2025	$ 15,322,297	$ 12,310,161	$ 12,310,161	$ 3,012,136

CUSTODIAL FUNDS

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

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

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

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

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

	Custodial Funds				
	Cities - Sales Tax	City School ADA - Rogersville	City School ADA - Kingsport	Constitu - tional Officers - Custodial	Total
ASSETS					
Cash	$ 0	$ 0	$ 0	$ 3,290,158	$ 3,290,158
Equity in Pooled Cash and Investments	0	73,340	60,057	0	133,397
Due from Other Governments	1,271,251	135,499	111,302	0	1,518,052
Property Taxes Receivable	0	695,622	546,471	0	1,242,093
Allowance for Uncollectible Property Taxes	0	(20,878)	(16,402)	0	(37,280)
Total Assets	$ 1,271,251	$ 883,583	$ 701,428	$ 3,290,158	$ 6,146,420
LIABILITIES					
Accounts Payable	$ 0	$ 25,471	$ 20,008	$ 0	$ 45,479
Due to Other Taxing Units	1,271,251	202,298	166,222	0	1,639,771
Total Liabilities	$ 1,271,251	$ 227,769	$ 186,230	$ 0	$ 1,685,250
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 0	$ 655,814	$ 515,198	$ 0	$ 1,171,012
Total Deferred Inflows of Resources	$ 0	$ 655,814	$ 515,198	$ 0	$ 1,171,012
NET POSITION					
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 0	$ 0	$ 3,290,158	$ 3,290,158
Total Net Position	$ 0	$ 0	$ 0	$ 3,290,158	$ 3,290,158

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

	Custodial Funds				
	Cities - Sales Tax	City School ADA - Rogersville	City School ADA - Kingsport	Constitu - tional Officers - Custodial	Total
Additions					
Sales Tax Collections for Other Governments	$ 7,498,472	$ 0	$ 0	$ 0	$ 7,498,472
ADA - Educational Funds Collected for Cities	0	1,420,103	1,120,389	0	2,540,492
Fines/Fees and Other Collections	0	0	0	10,780,937	10,780,937
Total Additions	$ 7,498,472	$ 1,420,103	$ 1,120,389	$ 10,780,937	$ 20,819,901
Deductions					
Payment of Sales Tax Collections for Other Governments	$ 7,498,472	$ 0	$ 0	$ 0	$ 7,498,472
Payments to City School Systems	0	1,420,103	1,120,389	0	2,540,492
Payments to State	0	0	0	6,608,920	6,608,920
Payments to Individuals and Others	0	0	0	3,513,988	3,513,988
Total Deductions	$ 7,498,472	$ 1,420,103	$ 1,120,389	$ 10,122,908	$ 20,161,872
Change in Net Position	$ 0	$ 0	$ 0	$ 658,029	$ 658,029
Net Position July 1, 2024	0	0	0	2,632,129	2,632,129
Net Position June 30, 2025	$ 0	$ 0	$ 0	$ 3,290,158	$ 3,290,158

HAWKINS COUNTY SCHOOL DEPARTMENT

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

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

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

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

School Transportation Fund – The School Transportation Fund is used to account for transportation operations of the school department.

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

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

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 50,210,529	$ 81,346	$ 5,346,343	$ 3,895,605	$ (40,887,235)
Support Services	33,534,656	119,469	2,687,297	0	(30,727,890)
Operation of Non-instructional Services	8,187,744	488,702	7,476,900	0	(222,142)
Total Governmental Activities	$ 91,932,929	$ 689,517	$ 15,510,540	$ 3,895,605	$ (71,837,267)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 5,873,170
Property Taxes Levied for Transportation					4,421,918
Property Taxes Levied for Education Capital Projects					1,243,818
Local Option Sales Taxes					8,164,016
Wheel Tax					344,173
Other Local Tax					4,511
Grants and Contributions Not Restricted for Specific Programs					51,449,063
Unrestricted Investment Income					140,429
Miscellaneous					206,465
Total General Revenues					$ 71,847,563
Change in Net Position					$ 10,296
Net Position, July 1, 2024					81,366,796
Restatement - See Note I.D.10.					1,297,754
Net Position, June 30, 2025					$ 82,674,846

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

	Major Funds			Nonmajor Funds	
	General Purpose School	Central Cafeteria	School Transpor - tation	Other Govern- mental Funds	Total Governmental Funds
ASSETS					
Cash	$ 0	$ 1,792	$ 0	$ 1,953,753	$ 1,955,545
Equity in Pooled Cash and Investments	11,157,744	3,423,198	1,924,922	2,790,542	19,296,406
Accounts Receivable	122,638	14,235	53,256	6,402	196,531
Due from Other Governments	4,445,214	1,136,708	0	1,385,467	6,967,389
Due from Other Funds	6,419	0	0	671,512	677,931
Property Taxes Receivable	6,959,884	0	4,274,283	579,975	11,814,142
Allowance for Uncollectible Property Taxes	(208,895)	0	(139,587)	(28,400)	(376,882)
Restricted Assets	1,560,397	0	0	0	1,560,397
Leases Receivable - Long-term	315,206	0	0	0	315,206
Total Assets	$ 24,358,607	$ 4,575,933	$ 6,112,874	$ 7,359,251	$ 42,406,665
LIABILITIES					
Accounts Payable	$ 284,438	$ 383	$ 10,321	$ 27,733	$ 322,875
Accrued Payroll	25,206	0	5,387	5,100	35,693
Payroll Deductions Payable	0	2,226	0	0	2,226
Contracts Payable	606,635	0	0	210,530	817,165
Retainage Payable	59,425	0	0	92,300	151,725
Due to Other Funds	1,643	0	0	676,288	677,931
Other Current Liabilities	3,151,441	0	0	0	3,151,441
Total Liabilities	$ 4,128,788	$ 2,609	$ 15,708	$ 1,011,951	$ 5,159,056

(Continued)

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

	Major Funds			Nonmajor Funds	
	General Purpose School	Central Cafeteria	School Transpor - tation	Other Govern- mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 6,561,592	$ 0	$ 3,995,289	$ 513,325	$ 11,070,206
Deferred Delinquent Property Taxes	180,752	0	133,044	36,504	350,300
Deferred Leases Receivable	315,206	0	0	0	315,206
Other Deferred/Unavailable Revenue	1,969,287	0	0	0	1,969,287
Total Deferred Inflows of Resources	$ 9,026,837	$ 0	$ 4,128,333	$ 549,829	$ 13,704,999
FUND BALANCES					
Restricted:					
Restricted for Education	$ 0	$ 4,573,324	$ 1,626,512	$ 1,954,585	$ 8,154,421
Restricted for Capital Projects	0	0	0	1,128,969	1,128,969
Restricted for Hybrid Retirement Stabilization Funds	1,560,397	0	0	0	1,560,397
Committed:					
Committed for Education	0	0	342,321	1,500,000	1,842,321
Committed for Capital Projects	0	0	0	1,213,917	1,213,917
Assigned:					
Assigned for Education	5,793,805	0	0	0	5,793,805
Assigned for Capital Projects	2,767,020	0	0	0	2,767,020
Unassigned	1,081,760	0	0	0	1,081,760
Total Fund Balances	$ 11,202,982	$ 4,573,324	$ 1,968,833	$ 5,797,471	$ 23,542,610
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 24,358,607	$ 4,575,933	$ 6,112,874	$ 7,359,251	$ 42,406,665

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

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)			$ 23,542,610
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$	1,565,973	
Add: construction in progress		2,264,855	
Add: building and improvements net of accumulated depreciation		48,048,299	
Add: other capital assets net of accumulated depreciation		3,197,752	
Add: intangible right-to-use assets net of accumulated amortization		176,685	55,253,564
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: leases payable	$	(183,872)	
Less: compensated absences payable		(574,605)	
Less: termination benefits payable		(579,757)	
Less: retirement honorarium payable		(60,284)	
Less: net pension liability - agent plan - hybrid		(25,652)	
Less: OPEB liability		(14,900,560)	(16,324,730)
(3) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			2,319,587
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of expense in future years.			
Add: deferred outflows of resources related to pensions	$	7,088,876	
Less: deferred inflows of resources related to pensions		(2,929,067)	
Add: deferred outflows of resources related to OPEB		4,171,392	
Less: deferred inflows of resources related to OPEB		(3,394,532)	4,936,669
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension asset - agent plan - legacy	$	883,035	
Add: net pension asset - teacher retirement plan		428,374	
Add: net pension asset - teacher legacy pension plan		11,635,737	12,947,146
Net position of governmental activities (Exhibit A)			$ 82,674,846

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

	Major Funds				
	General Purpose School	*Formerly Major* School Federal Projects	Central Cafeteria	School Transpor - tation	*Formerly Major* Education Capital Projects
Revenues					
Local Taxes	$ 14,286,679	$ 0	$ 0	$ 4,550,419	$ 0
Licenses and Permits	3,910	0	0	0	0
Charges for Current Services	76,764	0	439,892	43,454	0
Other Local Revenues	606,282	0	146,708	70,204	0
State of Tennessee	52,460,710	0	33,503	0	0
Federal Government	1,156,549	0	4,569,131	0	0
Other Governments and Citizens Groups	864,906	0	0	0	0
Total Revenues	$ 69,455,800	$ 0	$ 5,189,234	$ 4,664,077	$ 0
Expenditures					
Current:					
Instruction	$ 40,926,348	$ 0	$ 0	$ 0	$ 0
Support Services	26,240,457	0	0	4,295,001	0
Operation of Non-Instructional Services	546,042	0	5,264,722	0	0
Capital Outlay	1,859,565	0	0	0	0
Debt Service:					
Other Debt Service	685,924	0	0	0	0

(Continued)

HAWKINS COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Discretely Presented Hawkins County School Department (Cont.)

	Major Funds				
	General Purpose School	*Formerly Major* School Federal Projects	Central Cafeteria	School Transpor - tation	*Formerly Major* Education Capital Projects
Expenditures (Cont.)					
Capital Projects	$ 0	$ 0	$ 0	$ 0	$ 0
Total Expenditures	$ 70,258,336	$ 0	$ 5,264,722	$ 4,295,001	$ 0
Excess (Deficiency) of Revenues Over Expenditures	$ (802,536)	$ 0	$ (75,488)	$ 369,076	$ 0
Other Financing Sources (Uses)					
Insurance Recovery	$ 9,659	$ 0	$ 1,846	$ 178,496	$ 0
Transfers In	0	0	2,021	0	0
Transfers Out	(2,021)	0	0	0	0
Total Other Financing Sources (Uses)	$ 7,638	$ 0	$ 3,867	$ 178,496	$ 0
Net Change in Fund Balances	$ (794,898)	$ 0	$ (71,621)	$ 547,572	$ 0
Change to or Within the Reporting Entity	0	(1,500,300)	0	0	(3,475,296)
Fund Balance, July 1, 2024	11,997,880	1,500,300	4,644,945	1,421,261	3,475,296
Fund Balance, June 30, 2025	$ 11,202,982	$ 0	$ 4,573,324	$ 1,968,833	$ 0

(Continued)

HAWKINS COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Discretely Presented Hawkins County School Department (Cont.)

	Nonmajor Funds	
	Other Govern-mental Funds	Total Governmental Funds
Revenues		
Local Taxes	$ 1,233,964	$ 20,071,062
Licenses and Permits	0	3,910
Charges for Current Services	0	560,110
Other Local Revenues	2,325,672	3,148,866
State of Tennessee	0	52,494,213
Federal Government	7,498,899	13,224,579
Other Governments and Citizens Groups	0	864,906
Total Revenues	$ 11,058,535	$ 90,367,646
Expenditures		
Current:		
Instruction	$ 3,081,934	$ 44,008,282
Support Services	2,675,025	33,210,483
Operation of Non-Instructional Services	2,261,894	8,072,658
Capital Outlay	1,742,240	3,601,805
Debt Service:		
Other Debt Service	0	685,924

(Continued)

HAWKINS COUNTY, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Discretely Presented Hawkins County School Department (Cont.)

	Nonmajor Funds: Other Governmental Funds	Total Governmental Funds
Expenditures (Cont.)		
Capital Projects	$ 2,397,531	$ 2,397,531
Total Expenditures	$ 12,158,624	$ 91,976,683
Excess (Deficiency) of Revenues Over Expenditures	$ (1,100,089)	$ (1,609,037)
Other Financing Sources (Uses)		
Insurance Recovery	$ 31,157	$ 221,158
Transfers In	0	2,021
Transfers Out	0	(2,021)
Total Other Financing Sources (Uses)	$ 31,157	$ 221,158
Net Change in Fund Balances	$ (1,068,932)	$ (1,387,879)
Change to or Within the Reporting Entity	4,975,596	0
Fund Balance, July 1, 2024	1,890,807	24,930,489
Fund Balance, June 30, 2025	$ 5,797,471	$ 23,542,610

HAWKINS COUNTY, TENNESSEE
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Discretely Presented Hawkins County School Department
For the Year Ended June 30, 2025

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

Net change in fund balances - total governmental funds (Exhibit I-4)		$ (1,387,879)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	$ 6,074,244	
Less: current-year depreciation expense	(4,466,515)	
Less: current-year amortization expense	(72,369)	1,535,360
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of assets disposed		(45,562)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2025	$ 2,319,587	
Less: deferred delinquent property taxes and other deferred June 30, 2024	(957,395)	1,362,192
(4) The issuance of lease obligations provides current financial resources to governmental funds, while the payment of principal of leases consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the effect of these differences in the treatment of lease obligations.		
Add: principal payments on lease obligations		67,835
(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 compensated absences payable	$ 46,904	
Change in termination benefits payable	80,506	
Change in retirement honorarium payable	(17,224)	
Change in OPEB liability	(873,811)	
Change in net pension asset/liability	3,859,957	
Change in deferred outflows related to pensions	(3,167,169)	
Change in deferred inflows related to pensions	(2,196,882)	
Change in deferred outflows related to OPEB	(113,465)	
Change in deferred inflows related to OPEB	859,534	(1,521,650)
Change in net position of governmental activities (Exhibit B)		$ 10,296

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

	Special Revenue Funds			Capital Projects Fund	
	School Federal Projects	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
ASSETS					
Cash	$ 0	$ 1,953,753	$ 1,953,753	$ 0	$ 1,953,753
Equity in Pooled Cash and Investments	151,363	0	151,363	2,639,179	2,790,542
Accounts Receivable	0	2,002	2,002	4,400	6,402
Due from Other Governments	1,385,467	0	1,385,467	0	1,385,467
Due from Other Funds	336,382	0	336,382	335,130	671,512
Property Taxes Receivable	0	0	0	579,975	579,975
Allowance for Uncollectible Property Taxes	0	0	0	(28,400)	(28,400)
Total Assets	$ 1,873,212	$ 1,955,755	$ 3,828,967	$ 3,530,284	$ 7,359,251
LIABILITIES					
Accounts Payable	$ 26,563	$ 1,170	$ 27,733	$ 0	$ 27,733
Accrued Payroll	5,100	0	5,100	0	5,100
Contracts Payable	0	0	0	210,530	210,530
Retainage Payable	0	0	0	92,300	92,300
Due to Other Funds	341,549	0	341,549	334,739	676,288
Total Liabilities	$ 373,212	$ 1,170	$ 374,382	$ 637,569	$ 1,011,951

(Continued)

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

	Special Revenue Funds			Capital Projects Fund	
	School Federal Projects	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 0	$ 0	$ 0	$ 513,325	$ 513,325
Deferred Delinquent Property Taxes	0	0	0	36,504	36,504
Total Deferred Inflows of Resources	$ 0	$ 0	$ 0	$ 549,829	$ 549,829
FUND BALANCES					
Restricted:					
Restricted for Education	$ 0	$ 1,954,585	$ 1,954,585	$ 0	$ 1,954,585
Restricted for Capital Projects	0	0	0	1,128,969	1,128,969
Committed:					
Committed for Education	1,500,000	0	1,500,000	0	1,500,000
Committed for Capital Projects	0	0	0	1,213,917	1,213,917
Total Fund Balances	$ 1,500,000	$ 1,954,585	$ 3,454,585	$ 2,342,886	$ 5,797,471
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,873,212	$ 1,955,755	$ 3,828,967	$ 3,530,284	$ 7,359,251

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

	Special Revenue Funds			Capital Projects Fund	
	Formerly Major School Federal Projects	Internal School	Total	*Formerly Major* Education Capital Projects	Total Nonmajor Governmental Funds
Revenues					
Local Taxes	$ 0	$ 0	$ 0	$ 1,233,964	$ 1,233,964
Other Local Revenues	0	2,325,672	2,325,672	0	2,325,672
Federal Government	7,498,899	0	7,498,899	0	7,498,899
Total Revenues	$ 7,498,899	$ 2,325,672	$ 9,824,571	$ 1,233,964	$ 11,058,535
Expenditures					
Current:					
Instruction	$ 3,081,934	$ 0	$ 3,081,934	$ 0	$ 3,081,934
Support Services	2,675,025	0	2,675,025	0	2,675,025
Operation of Non-Instructional Services	0	2,261,894	2,261,894	0	2,261,894
Capital Outlay	1,742,240	0	1,742,240	0	1,742,240
Capital Projects	0	0	0	2,397,531	2,397,531
Total Expenditures	$ 7,499,199	$ 2,261,894	$ 9,761,093	$ 2,397,531	$ 12,158,624
Excess (Deficiency) of Revenues Over Expenditures	$ (300)	$ 63,778	$ 63,478	$ (1,163,567)	$ (1,100,089)
Other Financing Sources (Uses)					
Insurance Recovery	$ 0	$ 0	$ 0	$ 31,157	$ 31,157
Total Other Financing Sources (Uses)	$ 0	$ 0	$ 0	$ 31,157	$ 31,157
Net Change in Fund Balances	$ (300)	$ 63,778	$ 63,478	$ (1,132,410)	$ (1,068,932)
Change to or Within the Reporting Entity	1,500,300	0	1,500,300	3,475,296	4,975,596
Fund Balance, July 1, 2024	0	1,890,807	1,890,807	0	1,890,807
Fund Balance, June 30, 2025	$ 1,500,000	$ 1,954,585	$ 3,454,585	$ 2,342,886	$ 5,797,471

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 14,286,679	$ 0	$ 0	$ 14,286,679	$ 11,577,809	$ 11,577,809	$ 2,708,870
Licenses and Permits	3,910	0	0	3,910	4,000	4,000	(90)
Charges for Current Services	76,764	0	0	76,764	86,000	86,000	(9,236)
Other Local Revenues	606,282	0	0	606,282	421,963	539,625	66,657
State of Tennessee	52,460,710	0	0	52,460,710	50,038,180	55,312,591	(2,851,881)
Federal Government	1,156,549	0	0	1,156,549	147,700	3,124,855	(1,968,306)
Other Governments and Citizens Groups	864,906	0	0	864,906	0	864,906	0
Total Revenues	$ 69,455,800	$ 0	$ 0	$ 69,455,800	$ 62,275,652	$ 71,509,786	$ (2,053,986)
Expenditures							
Instruction							
Regular Instruction Program	$ 32,516,673	$ 0	$ 349,921	$ 32,866,594	$ 32,771,009	$ 34,317,647	$ 1,451,053
Alternative Instruction Program	371,388	0	0	371,388	372,230	380,855	9,467
Special Education Program	5,088,429	0	0	5,088,429	5,328,067	5,496,011	407,582
Career and Technical Education Program	2,949,858	0	3,116	2,952,974	2,517,463	4,330,987	1,378,013
Support Services							
Attendance	469,378	0	0	469,378	391,179	473,782	4,404
Health Services	1,296,906	0	0	1,296,906	1,273,144	1,315,787	18,881
Other Student Support	3,183,569	0	0	3,183,569	3,293,252	3,318,180	134,611

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Regular Instruction Program	$ 3,213,048	$ 0	$ 0	$ 3,213,048	$ 2,245,555	$ 3,972,157	$ 759,109
Special Education Program	668,330	0	0	668,330	731,666	756,265	87,935
Career and Technical Education Program	204,657	0	0	204,657	123,657	302,995	98,338
Technology	1,817,172	(207,188)	369	1,610,353	1,520,747	2,196,138	585,785
Other Programs	383,292	0	0	383,292	0	383,292	0
Board of Education	1,997,680	(29,500)	32,000	2,000,180	1,945,705	2,066,214	66,034
Director of Schools	448,972	(3,720)	3,223	448,475	473,103	473,103	24,628
Office of the Principal	4,377,151	0	0	4,377,151	4,558,258	4,601,011	223,860
Fiscal Services	530,152	(62)	33	530,123	515,157	540,762	10,639
Human Services/Personnel	199,018	0	0	199,018	193,528	201,438	2,420
Operation of Plant	4,868,617	(8,656)	5,120	4,865,081	4,988,628	5,366,644	501,563
Maintenance of Plant	2,452,071	(39,913)	322,088	2,734,246	2,312,382	3,010,336	276,090
Transportation	130,444	(9,612)	0	120,832	46,262	196,415	75,583
Operation of Non-Instructional Services							
Food Service	20,283	0	0	20,283	0	25,824	5,541
Community Services	101,643	0	0	101,643	108,770	113,958	12,315
Early Childhood Education	424,116	0	0	424,116	431,048	431,048	6,932

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Capital Outlay							
Regular Capital Outlay	$ 1,859,565	$ (452,820)	$ 2,463,024	$ 3,869,769	$ 9,472	$ 3,904,473	$ 34,704
Other Debt Service							
Education	685,924	0	0	685,924	726,933	726,933	41,009
Total Expenditures	$ 70,258,336	$ (751,471)	$ 3,178,894	$ 72,685,759	$ 66,877,215	$ 78,902,255	$ 6,216,496
Excess (Deficiency) of Revenues Over Expenditures	$ (802,536)	$ 751,471	$ (3,178,894)	$ (3,229,959)	$ (4,601,563)	$ (7,392,469)	$ 4,162,510
Other Financing Sources (Uses)							
Insurance Recovery	$ 9,659	$ 0	$ 0	$ 9,659	$ 0	$ 9,659	$ 0
Transfers Out	(2,021)	0	0	(2,021)	0	(15,195)	13,174
Total Other Financing Sources	$ 7,638	$ 0	$ 0	$ 7,638	$ 0	$ (5,536)	$ 13,174
Net Change in Fund Balance	$ (794,898)	$ 751,471	$ (3,178,894)	$ (3,222,321)	$ (4,601,563)	$ (7,398,005)	$ 4,175,684
Fund Balance, July 1, 2024	11,997,880	(751,471)	0	11,246,409	9,557,415	9,557,415	1,688,994
Fund Balance, June 30, 2025	$ 11,202,982	$ 0	$ (3,178,894)	$ 8,024,088	$ 4,955,852	$ 2,159,410	$ 5,864,678

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Federal Government	$ 7,498,899	$ 0	$ 7,498,899	$ 4,731,082	$ 9,784,345	$ (2,285,446)
Total Revenues	$ 7,498,899	$ 0	$ 7,498,899	$ 4,731,082	$ 9,784,345	$ (2,285,446)
Expenditures						
Instruction						
Regular Instruction Program	$ 1,452,103	$ 0	$ 1,452,103	$ 1,060,059	$ 1,649,459	$ 197,356
Special Education Program	1,487,457	0	1,487,457	1,622,187	2,018,321	530,864
Career and Technical Education Program	142,374	0	142,374	110,713	145,394	3,020
Support Services						
Health Services	9,193	0	9,193	1,000	14,000	4,807
Other Student Support	460,983	0	460,983	430,485	1,127,213	666,230
Regular Instruction Program	1,607,708	(300)	1,607,408	1,102,807	2,136,241	528,833
Special Education Program	511,246	0	511,246	316,381	800,594	289,348
Career and Technical Education Program	5,177	0	5,177	5,450	5,322	145
Operation of Plant	74,306	0	74,306	77,000	100,981	26,675
Transportation	6,412	0	6,412	5,000	34,534	28,122
Capital Outlay						
Regular Capital Outlay	1,742,240	(1,472,855)	269,385	0	1,752,286	1,482,901
Total Expenditures	$ 7,499,199	$ (1,473,155)	$ 6,026,044	$ 4,731,082	$ 9,784,345	$ 3,758,301
Excess (Deficiency) of Revenues Over Expenditures	$ (300)	$ 1,473,155	$ 1,472,855	$ 0	$ 0	$ 1,472,855
Net Change in Fund Balance	$ (300)	$ 1,473,155	$ 1,472,855	$ 0	$ 0	$ 1,472,855
Changes to or Within the Financial Reporting Entity	1,500,300	0	1,500,300	0	0	1,500,300
Fund Balance, July 1, 2024	0	(1,473,155)	(1,473,155)	0	0	(1,473,155)
Fund Balance, June 30, 2025	$ 1,500,000	$ 0	$ 1,500,000	$ 0	$ 0	$ 1,500,000

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Revenues						
Charges for Current Services	$ 439,892	$ 0	$ 439,892	$ 455,000	$ 455,000	$ (15,108)
Other Local Revenues	146,708	0	146,708	5,000	8,218	138,490
State of Tennessee	33,503	0	33,503	32,000	32,000	1,503
Federal Government	4,569,131	0	4,569,131	4,975,046	4,975,046	(405,915)
Total Revenues	$ 5,189,234	$ 0	$ 5,189,234	$ 5,467,046	$ 5,470,264	$ (281,030)
Expenditures						
Operation of Non-Instructional Services						
Food Service	$ 5,264,722	$ 749	$ 5,265,471	$ 5,911,933	$ 5,915,151	$ 649,680
Total Expenditures	$ 5,264,722	$ 749	$ 5,265,471	$ 5,911,933	$ 5,915,151	$ 649,680
Excess (Deficiency) of Revenues Over Expenditures	$ (75,488)	$ (749)	$ (76,237)	$ (444,887)	$ (444,887)	$ 368,650
Other Financing Sources (Uses)						
Insurance Recovery	$ 1,846	$ 0	$ 1,846	$ 0	$ 0	$ 1,846
Transfers In	2,021	0	2,021	0	0	2,021
Total Other Financing Sources	$ 3,867	$ 0	$ 3,867	$ 0	$ 0	$ 3,867
Net Change in Fund Balance	$ (71,621)	$ (749)	$ (72,370)	$ (444,887)	$ (444,887)	$ 372,517
Fund Balance, July 1, 2024	4,644,945	0	4,644,945	4,530,882	4,530,882	114,063
Fund Balance, June 30, 2025	$ 4,573,324	$ (749)	$ 4,572,575	$ 4,085,995	$ 4,085,995	$ 486,580

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 4,550,419	$ 0	$ 0	$ 4,550,419	$ 4,271,755	$ 4,271,755	$ 278,664
Charges for Current Services	43,454	0	0	43,454	30,000	30,000	13,454
Other Local Revenues	70,204	0	0	70,204	10,000	11,500	58,704
Total Revenues	$ 4,664,077	$ 0	$ 0	$ 4,664,077	$ 4,311,755	$ 4,313,255	$ 350,822
Expenditures							
Support Services							
Board of Education	$ 86,881	$ 0	$ 0	$ 86,881	$ 80,000	$ 92,000	$ 5,119
Transportation	4,208,120	(516,723)	142,671	3,834,068	4,590,502	4,757,998	923,930
Total Expenditures	$ 4,295,001	$ (516,723)	$ 142,671	$ 3,920,949	$ 4,670,502	$ 4,849,998	$ 929,049
Excess (Deficiency) of Revenues Over Expenditures	$ 369,076	$ 516,723	$ (142,671)	$ 743,128	$ (358,747)	$ (536,743)	$ 1,279,871
Other Financing Sources (Uses)							
Insurance Recovery	$ 178,496	$ 0	$ 0	$ 178,496	$ 0	$ 177,996	$ 500
Total Other Financing Sources	$ 178,496	$ 0	$ 0	$ 178,496	$ 0	$ 177,996	$ 500
Net Change in Fund Balance	$ 547,572	$ 516,723	$ (142,671)	$ 921,624	$ (358,747)	$ (358,747)	$ 1,280,371
Fund Balance, July 1, 2024	1,421,261	(516,723)	0	904,538	624,981	624,981	279,557
Fund Balance, June 30, 2025	$ 1,968,833	$ 0	$ (142,671)	$ 1,826,162	$ 266,234	$ 266,234	$ 1,559,928

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 1,233,964	$ 0	$ 0	$ 1,233,964	$ 1,175,082	$ 1,175,082	$ 58,882
Total Revenues	$ 1,233,964	$ 0	$ 0	$ 1,233,964	$ 1,175,082	$ 1,175,082	$ 58,882
Expenditures							
Capital Projects							
Education Capital Projects	$ 2,397,531	$ (1,404,810)	$ 2,267,140	$ 3,259,861	$ 2,948,544	$ 3,507,415	$ 247,554
Total Expenditures	$ 2,397,531	$ (1,404,810)	$ 2,267,140	$ 3,259,861	$ 2,948,544	$ 3,507,415	$ 247,554
Excess (Deficiency) of Revenues Over Expenditures	$ (1,163,567)	$ 1,404,810	$ (2,267,140)	$ (2,025,897)	$ (1,773,462)	$ (2,332,333)	$ 306,436
Other Financing Sources (Uses)							
Insurance Recovery	$ 31,157	$ 0	$ 0	$ 31,157	$ 0	$ 31,157	$ 0
Total Other Financing Sources	$ 31,157	$ 0	$ 0	$ 31,157	$ 0	$ 31,157	$ 0
Net Change in Fund Balance	$ (1,132,410)	$ 1,404,810	$ (2,267,140)	$ (1,994,740)	$ (1,773,462)	$ (2,301,176)	$ 306,436
Changes to or Within the Financial Reporting Entity	3,475,296	0	0	3,475,296	0	0	3,475,296
Fund Balance, July 1, 2024	0	(1,404,810)	0	(1,404,810)	2,066,717	2,594,431	(3,999,241)
Fund Balance, June 30, 2025	$ 2,342,886	$ 0	$ (2,267,140)	$ 75,746	$ 293,255	$ 293,255	$ (217,509)

Miscellaneous Schedules

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-24	Paid and/or Matured During Period	Outstanding 6-30-25
OTHER LOANS PAYABLE							
Payable through Education Debt Service Fund							
Qualified School Construction Bonds	$ 2,640,000	1.51 %	12-17-09	7-1-26	$ 361,211	$ 164,731	$ 196,480
Qualified School Construction Bonds	2,333,000	0	10-1-10	9-15-27	464,782	145,576	319,206
Energy Efficient Schools Initiative	158,556	0.75	6-28-16	7-1-28	55,536	13,452	42,084
Energy Efficient Schools Initiative	266,859	0.75	9-16-16	12-1-27	95,679	27,084	68,595
Energy Efficient Schools Initiative	4,985,333	0.5	4-15-21	4-1-38	4,333,343	303,312	4,030,031
Total Other Loans Payable					$ 5,310,551	$ 654,155	$ 4,656,396
BONDS PAYABLE							
Payable through General Debt Service Fund							
General Obligation Refunding Bonds, Series 2016	1,660,204	2	5-26-16	6-1-25	$ 535,000	$ 535,000	$ 0
General Obligation Refunding Bonds, Series 2019	1,555,476	5	6-28-19	6-1-25	41,539	41,539	0
General Obligation Refunding Bonds, Series 2021B	8,440,000	2 to 3	4-30-21	3-1-36	7,195,000	415,000	6,780,000
Total Payable through General Debt Service Fund					$ 7,771,539	$ 991,539	$ 6,780,000
Payable through Special Debt Service Fund							
General Obligation Refunding Bonds, Series 2019	2,345,911	5	6-28-19	6-1-25	$ 445,981	$ 445,981	$ 0
Total Payable through Special Debt Service Fund					$ 445,981	$ 445,981	$ 0
Payable through Education Debt Service Fund							
General Obligation Refunding Bonds, Series 2016	7,416,149	2 to 2.5	5-26-16	6-30-33	$ 4,255,000	$ 425,000	$ 3,830,000
General Obligation Refunding Bonds, Series 2019	17,468,613	3 to 5	6-28-19	6-1-38	16,487,480	217,480	16,270,000
General Obligation Refunding Bonds, Series 2021A	13,925,000	2 to 3	3-31-21	3-1-35	11,000,000	1,000,000	10,000,000
General Obligation Refunding Bonds, Series 2021C	8,715,000	2 to 3	5-28-21	6-1-36	6,530,000	655,000	5,875,000
Total Payable through Education Debt Service Fund					$ 38,272,480	$ 2,297,480	$ 35,975,000
Total Bonds Payable					$ 46,490,000	$ 3,735,000	$ 42,755,000

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

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2026	$ 672,195	$ 173,104	$ 845,299
2027	522,944	134,605	657,549
2028	346,887	27,488	374,375
2029	312,837	14,724	327,561
2030	310,980	13,164	324,144
2031	312,540	11,604	324,144
2032	314,112	10,032	324,144
2033	315,684	8,460	324,144
2034	317,268	6,876	324,144
2035	318,852	5,292	324,144
2036	320,448	3,696	324,144
2037	322,056	2,088	324,144
2038	269,593	507	270,100
Total	$ 4,656,396	$ 411,640	$ 5,068,036

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	$ 2,945,000	$ 1,141,688	$ 4,086,688
2027	2,950,000	1,053,137	4,003,137
2028	2,980,000	966,588	3,946,588
2029	2,980,000	879,237	3,859,237
2030	3,070,000	791,738	3,861,738
2031	3,085,000	712,912	3,797,912
2032	3,585,000	646,875	4,231,875
2033	3,985,000	564,725	4,549,725
2034	4,170,000	470,300	4,640,300
2035	3,635,000	367,850	4,002,850
2036	2,775,000	274,950	3,049,950
2037	3,250,000	197,850	3,447,850
2038	3,345,000	100,350	3,445,350
Total	$ 42,755,000	$ 8,168,200	$ 50,923,200

HAWKINS COUNTY, TENNESSEE
Schedule of Changes in Leases Obligations
Discretely Presented Hawkins County School Department
For the Year Ended June 30, 2025

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding 7-1-24	Paid and/or Matured During Period	Outstanding 6-30-25
DISCRETELY PRESENTED HAWKINS COUNTY SCHOOL DEPARTMENT							
Payable through General Purpose School Fund							
Enterprise 2021 GMC Van	$ 28,986	2.27 %	3-1-21	3-1-26	$ 10,157	$ 5,810	$ 4,347
Enterprise 2020 RAM 2500	41,211	2.27	3-1-21	3-1-26	13,782	7,969	5,813
Enterprise 2022 Silverado	34,398	2.27	8-1-22	8-1-27	21,588	9,233	12,355
Enterprise 2022 Colorado	30,146	2.27	10-1-22	10-1-27	19,960	6,710	13,250
Enterprise 2021 Silverado	47,738	2.27	11-1-22	11-1-27	32,007	5,866	26,141
Enterprise 2023 Transit	34,413	6.5	8-1-23	7-1-28	28,539	6,219	22,320
Enterprise 2023 Savana	34,130	6.5	7-1-23	6-1-28	27,941	6,231	21,710
Enterprise 2021 Transit	32,276	6.5	11-1-23	10-1-28	28,349	5,750	22,599
Enterprise 2024 Silverado	44,198	6.5	2-1-24	1-1-29	40,845	7,828	33,017
Enterprise 2023 Transit	34,349	6.5	8-1-23	7-1-28	28,539	6,219	22,320
Total Leases Payable					$ 251,707	$ 67,835	$ 183,872

HAWKINS COUNTY, TENNESSEE
Schedule of Lease Requirements by Year

Year Ending June 30	Leases		
	Principal	Interest	Total
2026	$ 66,876	$ 7,950	$ 74,826
2027	59,532	5,042	64,574
2028	46,189	2,180	48,369
2029	11,275	198	11,473
Total	$ 183,872	$ 15,370	$ 199,242

HAWKINS COUNTY, TENNESSEE
Schedule of Leases Receivable
Discretely Presented Hawkins County School Department
June 30, 2025

Description	Debtor	Original Amount of Lease	Date of Issue	Date of Maturity	Interest Rate	Balance 7-1-24	Deductions	Balance 6-30-25
DISCRETELY PRESENTED HAWKINS COUNTY SCHOOL DEPARTMENT								
General Purpose School Fund								
Solar Facilities	Distributed Solar Holdings LLC	$ 715,563	1-31-13	8-1-33	2.27 %	$ 349,566	$ 34,360	$ 315,206
Total Leases Receivable						$ 349,566	$ 34,360	$ 315,206

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

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	Education Debt Service	Transfer QSCB rebate	$ 107,119
Other Special Revenue	General Capital Projects	ARPA Grant matching share	112,500
Total Transfers Primary Government			$ 219,619
DISCRETELY PRESENTED HAWKINS COUNTY SCHOOL DEPARTMENT			
General Purpose School	Central Cafeteria	Operations	$ 2,021
Total Transfers Discretely Presented Hawkins County School Department			$ 2,021

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

Official	Salary	Authorization	Bond	Surety
County Mayor		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	$ 126,901			
Road Superintendent		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	$ 117,858			
Director of Schools		State Board of Education and	(1)	Tennessee Risk Management Trust
Base salary	$ 135,000	County Board of Education		
Travel allowance	7,200			
Chief executive officer training supplement	1,000			
Total compensation	$ 143,200			
Trustee		Section 8-24-102, *TCA*	$ 2,627,843	Liberty Mutual Insurance Company
Base salary/Total compensation	$ 107,144			
Assessor of Property		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	$ 107,144			
County Clerk		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	$ 107,144			
Circuit and General Sessions Courts Clerk		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	$ 107,144			
Clerk and Master		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary	$ 107,144			
Special commissioner fees	11,342			
Total compensation	$ 118,486			
Register of Deeds		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	$ 107,144			
Sheriff		Section 8-24-102, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary	$ 117,858			
Superintendent of workhouse	3,000			
Law enforcement training supplement	800			
Law enforcement retention bonus	800			
Total compensation	$ 122,458			
Administrator of Election		Section 2-12-208, *TCA*	(1)	Local Government Property and Casualty Fund
Base salary/Total compensation	$ 96,430			
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.

HAWKINS 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 Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Local Taxes						
County Property Taxes						
Current Property Tax	$ 13,469,000	$ 0	$ 0	$ 0	$ 0	$ 2,462,903
Trustee's Collections - Prior Year	354,308	0	0	0	0	47,806
Trustee's Collections - Bankruptcy	533	0	0	0	0	69
Circuit Clerk/Clerk and Master Collections - Prior Years	320,263	0	0	0	0	46,095
Interest and Penalty	66,245	0	0	0	0	9,562
Pickup Taxes	30,440	0	0	0	0	5,525
Payments in-Lieu-of Taxes - T.V.A.	1,827	0	0	0	0	247
Payments in-Lieu-of Taxes - Other	90,219	0	0	0	0	12,190
County Local Option Taxes						
Local Option Sales Tax	0	1,800,000	0	0	0	0
Wheel Tax	2,551,087	0	0	0	0	0
Litigation Tax - General	82,453	0	0	0	0	0
Litigation Tax - Special Purpose	51,318	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Litigation Tax - Courthouse Security	83,862	0	0	0	0	0
Business Tax	0	543,582	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	69,253

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Local Taxes (Cont.)						
Statutory Local Taxes						
Bank Excise Tax	$ 25,500	$ 0	$ 0	$ 0	$ 0	$ 3,445
Wholesale Beer Tax	73,817	0	0	0	0	0
Total Local Taxes	$ 17,200,872	$ 2,343,582	$ 0	$ 0	$ 0	$ 2,657,095
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 0	$ 134,345	$ 0	$ 0	$ 0	$ 0
Permits						
Beer Permits	1,884	0	0	0	0	0
Other Permits	950	0	0	0	0	0
Total Licenses and Permits	$ 2,834	$ 134,345	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 4,223	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	9,699	0	0	0	0	0
Drug Control Fines	18,734	0	336	0	0	0
Drug Court Fees	854	0	0	0	0	0

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Fines, Forfeitures, and Penalties (Cont.)						
Circuit Court (Cont.)						
DUI Treatment Fines	$ 594	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - Circuit Court	1,928	0	0	0	0	0
Courtroom Security Fee	591	0	0	0	0	0
Criminal Court						
Jail Fees	1,851	0	0	0	0	0
General Sessions Court						
Fines	22,132	0	0	0	0	0
Fines for Littering	95	0	0	0	0	0
Officers Costs	34,576	0	0	0	0	0
Game and Fish Fines	202	0	0	0	0	0
Drug Control Fines	1,412	0	16,410	0	0	0
Drug Court Fees	7,701	0	0	0	0	0
Jail Fees	41,680	0	0	0	0	0
DUI Treatment Fines	7,631	0	0	0	0	0
Data Entry Fee - General Sessions Court	10,390	0	0	0	0	0
Courtroom Security Fee	24	0	0	0	0	0
Juvenile Court						
Fines	9,982	0	0	0	0	0

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Fines, Forfeitures, and Penalties (Cont.)						
Juvenile Court (Cont.)						
Officers Costs	$ 11,691	$ 0	$ 0	$ 0	$ 0	$ 0
Jail Fees	861	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,618	0	0	0	0	0
Courtroom Security Fee	166	0	0	0	0	0
Chancery Court						
Officers Costs	1,001	0	0	0	0	0
Data Entry Fee - Chancery Court	8,166	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	103,221	0	0	0
Other Fines, Forfeitures, and Penalties	448	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 198,250	$ 0	$ 119,967	$ 0	$ 0	$ 0
Charges for Current Services						
General Service Charges						
Surcharge - Waste Tire Disposal	$ 0	$ 2,400	$ 0	$ 0	$ 0	$ 0
Patient Charges	12,554	0	0	0	0	0
Work Release Charges for Board	20,019	0	0	0	0	0

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Charges for Current Services (Cont.)						
Fees						
Recreation Fees	$ 1,416	$ 0	$ 0	$ 0	$ 0	$ 0
Copy Fees	2,135	0	0	0	0	0
Greenbelt Late Application Fee	500	0	0	0	0	0
Telephone Commissions	148,497	0	0	0	0	0
Vending Machine Collections	98	0	0	0	0	0
Additional Fees - Titling and Registration	45,955	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	347	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	11,342	0
Data Processing Fee - Register	15,664	0	0	0	0	0
Data Processing Fee - Sheriff	2,819	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	8,550	0	0	0	0	0
Data Processing Fee - County Clerk	4,680	0	0	0	0	0
Subscription and Electronic Filing Fee - Circuit and General Sessions	1,250	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	6,725	0	0	0	0	0
Total Charges for Current Services	$ 270,862	$ 2,400	$ 0	$ 0	$ 11,689	$ 0

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Other Local Revenues						
Recurring Items						
Investment Income	$ 15,847	$ 0	$ 0	$ 109,707	$ 0	$ 0
Lease/Rentals/PPP	14,636	0	0	0	0	0
Commissary Sales	23,161	0	0	0	0	0
Sale of Gasoline	32,108	0	0	0	0	0
Sale of Maps	25	0	0	0	0	0
Sale of Recycled Materials	0	89,712	0	0	0	3,566
Miscellaneous Refunds	43,929	128	0	0	0	0
Nonrecurring Items						
Sale of Equipment	0	359,825	0	0	0	0
Other Local Revenues						
Other Local Revenues	6,540	0	0	0	0	0
Total Other Local Revenues	$ 136,246	$ 449,665	$ 0	$ 109,707	$ 0	$ 3,566
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 742,082	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court Clerk	146,626	0	0	0	0	0
General Sessions Court Clerk	238,830	0	0	0	0	0

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Fees Received From County Officials (Cont.)						
Fees In-Lieu-of Salary (Cont.)						
Clerk and Master	$ 299,447	$ 0	$ 0	$ 0	$ 0	$ 0
Juvenile Court Clerk	53,419	0	0	0	0	0
Register	249,544	0	0	0	0	0
Sheriff	19,724	0	0	0	0	0
Trustee	968,852	0	0	0	0	0
Total Fees Received From County Officials	$ 2,718,524	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Airport Maintenance Program	$ 5,411	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	38,169	0	0	0	0	0
Solid Waste Grants	0	25,234	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	108,000	0	0	0	0	0
School Resource Officer Grants	1,178,443	0	0	0	0	0
Health and Welfare Grants						
Other Health and Welfare Grants	324,896	0	0	0	0	0

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
State of Tennessee (Cont.)						
Public Works Grants						
State Aid Program	$ 0	$ 0	$ 0	$ 0	$ 0	$ 937,316
Litter Program	53,825	0	0	0	0	0
Other State Revenues						
Beer Tax	17,752	0	0	0	0	0
Vehicle Certificate of Title Fees	4,924	0	0	0	0	0
Alcoholic Beverage Tax	0	131,219	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	198,102	0	0	0	0	0
State Revenue Sharing - Telecommunications	65,204	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	76,801	0	0	0	0	0
Prisoner Transportation	72	0	0	0	0	0
Contracted Prisoner Boarding	1,193,857	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,889,451
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0	34,828
Petroleum Special Tax	0	0	0	0	0	37,582
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Grants	331,082	0	0	0	0	0
Other State Revenues	2,970	0	0	0	0	0
Total State of Tennessee	$ 3,614,672	$ 156,453	$ 0	$ 0	$ 0	$ 3,899,177

(Continued)

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works
Federal Government						
Federal Through State						
Community Development	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Civil Defense Reimbursement	41,256	0	0	0	0	0
Other Federal through State	82,102	0	0	0	0	0
Direct Federal Revenue						
Tax Credit Bond Rebate	107,119	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	12,000	0	0
American Rescue Plan Act Grant J	0	0	0	0	0	0
Other Direct Federal Revenue	15,800	0	8,557	0	0	0
Total Federal Government	$ 246,277	$ 0	$ 8,557	$ 12,000	$ 0	$ 0
Other Governments and Citizens Groups						
Other Governments						
Contributions	$ 44,761	$ 0	$ 0	$ 0	$ 0	$ 0
Citizens Groups						
Donations	260	0	0	0	0	0
Other						
Other	3,890	0	0	0	0	0
Opioid Settlement Funds - Past Remediation	161,770	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 210,681	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 24,599,218	$ 3,086,445	$ 128,524	$ 121,707	$ 11,689	$ 6,559,838

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Local Taxes					
County Property Taxes					
Current Property Tax	$ 790,384	$ 0	$ 3,123,774	$ 288,210	$ 251,677
Trustee's Collections - Prior Year	23,968	0	94,322	8,600	0
Trustee's Collections - Bankruptcy	36	0	144	14	0
Circuit Clerk/Clerk and Master Collections - Prior Years	21,098	0	83,383	7,693	1,104
Interest and Penalty	4,378	0	17,197	1,568	243
Pickup Taxes	1,792	0	7,090	656	554
Payments in-Lieu-of Taxes - T.V.A.	123	0	488	45	0
Payments in-Lieu-of Taxes - Other	6,090	0	24,070	2,221	0
County Local Option Taxes					
Local Option Sales Tax	0	0	0	322,055	0
Wheel Tax	0	335,641	369,659	0	34,018
Litigation Tax - General	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	85,375	0	0	0	0
Litigation Tax - Courthouse Security	0	0	0	0	0
Business Tax	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Local Taxes (Cont.)					
Statutory Local Taxes					
Bank Excise Tax	$ 1,721	$ 0	$ 6,803	$ 629	$ 0
Wholesale Beer Tax	0	0	0	0	0
Total Local Taxes	$ 934,965	$ 335,641	$ 3,726,930	$ 631,691	$ 287,596
Licenses and Permits					
Licenses					
Cable TV Franchise	$ 0	$ 0	$ 0	$ 0	$ 0
Permits					
Beer Permits	0	0	0	0	0
Other Permits	0	0	0	0	0
Total Licenses and Permits	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties					
Circuit Court					
Fines	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	0	0	0	0	0
Drug Control Fines	0	0	0	0	0
Drug Court Fees	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Fines, Forfeitures, and Penalties (Cont.)					
Circuit Court (Cont.)					
DUI Treatment Fines	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - Circuit Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
Criminal Court					
Jail Fees	0	0	0	0	0
General Sessions Court					
Fines	0	0	0	0	0
Fines for Littering	0	0	0	0	0
Officers Costs	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0
Drug Control Fines	0	0	0	0	0
Drug Court Fees	0	0	0	0	0
Jail Fees	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
Juvenile Court					
Fines	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Fines, Forfeitures, and Penalties (Cont.)					
Juvenile Court (Cont.)					
Officers Costs	$ 0	$ 0	$ 0	$ 0	$ 0
Jail Fees	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
Chancery Court					
Officers Costs	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0
Other Fines, Forfeitures, and Penalties					
Proceeds from Confiscated Property	0	0	0	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 0	$ 0	$ 0
Charges for Current Services					
General Service Charges					
Surcharge - Waste Tire Disposal	$ 0	$ 0	$ 0	$ 0	$ 0
Patient Charges	0	0	0	0	0
Work Release Charges for Board	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Charges for Current Services (Cont.)					
Fees					
Recreation Fees	$ 0	$ 0	$ 0	$ 0	$ 0
Copy Fees	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0
Telephone Commissions	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0
Additional Fees - Titling and Registration	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0
Subscription and Electronic Filing Fee - Circuit and General Sessions	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	0	0
Total Charges for Current Services	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Other Local Revenues					
Recurring Items					
Investment Income	$ 263,015	$ 0	$ 2,192,757	$ 0	$ 0
Lease/Rentals/PPP	0	0	0	0	0
Commissary Sales	0	0	0	0	0
Sale of Gasoline	0	0	0	0	0
Sale of Maps	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0
Miscellaneous Refunds	0	0	0	0	0
Nonrecurring Items					
Sale of Equipment	0	0	0	0	0
Other Local Revenues					
Other Local Revenues	0	0	0	0	0
Total Other Local Revenues	$ 263,015	$ 0	$ 2,192,757	$ 0	$ 0
Fees Received From County Officials					
Fees In-Lieu-of Salary					
County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court Clerk	0	0	0	0	0
General Sessions Court Clerk	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Fees Received From County Officials (Cont.)					
Fees In-Lieu-of Salary (Cont.)					
Clerk and Master	$ 0	$ 0	$ 0	$ 0	$ 0
Juvenile Court Clerk	0	0	0	0	0
Register	0	0	0	0	0
Sheriff	0	0	0	0	0
Trustee	0	0	0	0	0
Total Fees Received From County Officials	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee					
General Government Grants					
Airport Maintenance Program	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	0	0	0	0	0
Solid Waste Grants	0	0	0	0	0
Public Safety Grants					
Law Enforcement Training Programs	0	0	0	0	0
School Resource Officer Grants	0	0	0	0	0
Health and Welfare Grants					
Other Health and Welfare Grants	0	0	0	0	0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
State of Tennessee (Cont.)					
Public Works Grants					
State Aid Program	$ 0	$ 0	$ 0	$ 0	$ 0
Litter Program	0	0	0	0	0
Other State Revenues					
Beer Tax	0	0	0	0	0
Vehicle Certificate of Title Fees	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	0	0	0	0	0
Prisoner Transportation	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0
Registrar's Salary Supplement	0	0	0	0	0
Other State Grants	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Total State of Tennessee	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects
Federal Government					
Federal Through State					
Community Development	$ 0	$ 0	$ 0	$ 185,980	$ 0
Civil Defense Reimbursement	0	0	0	0	0
Other Federal through State	0	0	0	0	0
Direct Federal Revenue					
Tax Credit Bond Rebate	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	0
American Rescue Plan Act Grant J	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0
Total Federal Government	$ 0	$ 0	$ 0	$ 185,980	$ 0
Other Governments and Citizens Groups					
Other Governments					
Contributions	$ 0	$ 0	$ 685,924	$ 0	$ 0
Citizens Groups					
Donations	0	0	0	0	0
Other					
Other	0	0	0	0	0
Opioid Settlement Funds - Past Remediation	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 685,924	$ 0	$ 0
Total	$ 1,197,980	$ 335,641	$ 6,605,611	$ 817,671	$ 287,596

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 0	$ 20,385,948
Trustee's Collections - Prior Year	0	529,004
Trustee's Collections - Bankruptcy	0	796
Circuit Clerk/Clerk and Master Collections - Prior Years	0	479,636
Interest and Penalty	0	99,193
Pickup Taxes	0	46,057
Payments in-Lieu-of Taxes - T.V.A.	0	2,730
Payments in-Lieu-of Taxes - Other	0	134,790
County Local Option Taxes		
Local Option Sales Tax	0	2,122,055
Wheel Tax	0	3,290,405
Litigation Tax - General	0	82,453
Litigation Tax - Special Purpose	0	51,318
Litigation Tax - Jail, Workhouse, or Courthouse	0	85,375
Litigation Tax - Courthouse Security	0	83,862
Business Tax	0	543,582
Mineral Severance Tax	0	69,253

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Local Taxes (Cont.)		
Statutory Local Taxes		
Bank Excise Tax	$ 0	$ 38,098
Wholesale Beer Tax	0	73,817
Total Local Taxes	$ 0	$ 28,118,372
Licenses and Permits		
Licenses		
Cable TV Franchise	$ 0	$ 134,345
Permits		
Beer Permits	0	1,884
Other Permits	0	950
Total Licenses and Permits	$ 0	$ 137,179
Fines, Forfeitures, and Penalties		
Circuit Court		
Fines	$ 0	$ 4,223
Officers Costs	0	9,699
Drug Control Fines	0	19,070
Drug Court Fees	0	854

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)		
Circuit Court (Cont.)		
DUI Treatment Fines	$ 0	$ 594
Data Entry Fee - Circuit Court	0	1,928
Courtroom Security Fee	0	591
Criminal Court		
Jail Fees	0	1,851
General Sessions Court		
Fines	0	22,132
Fines for Littering	0	95
Officers Costs	0	34,576
Game and Fish Fines	0	202
Drug Control Fines	0	17,822
Drug Court Fees	0	7,701
Jail Fees	0	41,680
DUI Treatment Fines	0	7,631
Data Entry Fee - General Sessions Court	0	10,390
Courtroom Security Fee	0	24
Juvenile Court		
Fines	0	9,982

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)		
Juvenile Court (Cont.)		
Officers Costs	$ 0	$ 11,691
Jail Fees	0	861
Data Entry Fee - Juvenile Court	0	1,618
Courtroom Security Fee	0	166
Chancery Court		
Officers Costs	0	1,001
Data Entry Fee - Chancery Court	0	8,166
Other Fines, Forfeitures, and Penalties		
Proceeds from Confiscated Property	0	103,221
Other Fines, Forfeitures, and Penalties	0	448
Total Fines, Forfeitures, and Penalties	$ 0	$ 318,217
Charges for Current Services		
General Service Charges		
Surcharge - Waste Tire Disposal	$ 0	$ 2,400
Patient Charges	0	12,554
Work Release Charges for Board	0	20,019

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Charges for Current Services (Cont.)		
Fees		
Recreation Fees	$ 0	$ 1,416
Copy Fees	0	2,135
Greenbelt Late Application Fee	0	500
Telephone Commissions	0	148,497
Vending Machine Collections	0	98
Additional Fees - Titling and Registration	0	45,955
Constitutional Officers' Fees and Commissions	0	347
Special Commissioner Fees/Special Master Fees	0	11,342
Data Processing Fee - Register	0	15,664
Data Processing Fee - Sheriff	0	2,819
Sexual Offender Registration Fee - Sheriff	0	8,550
Data Processing Fee - County Clerk	0	4,680
Subscription and Electronic Filing Fee - Circuit and General Sessions	0	1,250
Vehicle Insurance Coverage and Reinstatement Fees	0	6,725
Total Charges for Current Services	$ 0	$ 284,951

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Other Local Revenues		
Recurring Items		
Investment Income	$ 0	$ 2,581,326
Lease/Rentals/PPP	0	14,636
Commissary Sales	0	23,161
Sale of Gasoline	0	32,108
Sale of Maps	0	25
Sale of Recycled Materials	0	93,278
Miscellaneous Refunds	0	44,057
Nonrecurring Items		
Sale of Equipment	0	359,825
Other Local Revenues		
Other Local Revenues	0	6,540
Total Other Local Revenues	$ 0	$ 3,154,956
Fees Received From County Officials		
Fees In-Lieu-of Salary		
County Clerk	$ 0	$ 742,082
Circuit Court Clerk	0	146,626
General Sessions Court Clerk	0	238,830

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Fees Received From County Officials (Cont.)		
Fees In-Lieu-of Salary (Cont.)		
Clerk and Master	$ 0	$ 299,447
Juvenile Court Clerk	0	53,419
Register	0	249,544
Sheriff	0	19,724
Trustee	0	968,852
Total Fees Received From County Officials	$ 0	$ 2,718,524
State of Tennessee		
General Government Grants		
Airport Maintenance Program	$ 0	$ 5,411
Aging Programs	0	38,169
Solid Waste Grants	0	25,234
Public Safety Grants		
Law Enforcement Training Programs	0	108,000
School Resource Officer Grants	0	1,178,443
Health and Welfare Grants		
Other Health and Welfare Grants	0	324,896

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
State of Tennessee (Cont.)		
Public Works Grants		
State Aid Program	$ 0	$ 937,316
Litter Program	0	53,825
Other State Revenues		
Beer Tax	0	17,752
Vehicle Certificate of Title Fees	0	4,924
Alcoholic Beverage Tax	0	131,219
Opioid Settlement Funds - TN Abatement Council	0	198,102
State Revenue Sharing - Telecommunications	0	65,204
State Shared Sports Gaming Privilege Tax	0	76,801
Prisoner Transportation	0	72
Contracted Prisoner Boarding	0	1,193,857
Gasoline and Motor Fuel Tax	0	2,889,451
Hybrid/Electric Vehicle Registration Fee	0	34,828
Petroleum Special Tax	0	37,582
Registrar's Salary Supplement	0	15,164
Other State Grants	0	331,082
Other State Revenues	0	2,970
Total State of Tennessee	$ 0	$ 7,670,302

(Continued)

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

	Capital Projects Fund	
	Other Capital Projects	Total
Federal Government		
Federal Through State		
Community Development	$ 0	$ 185,980
Civil Defense Reimbursement	0	41,256
Other Federal through State	0	82,102
Direct Federal Revenue		
Tax Credit Bond Rebate	0	107,119
American Rescue Plan Act Grant #6	0	12,000
American Rescue Plan Act Grant J	1,527,684	1,527,684
Other Direct Federal Revenue	0	24,357
Total Federal Government	$ 1,527,684	$ 1,980,498
Other Governments and Citizens Groups		
Other Governments		
Contributions	$ 0	$ 730,685
Citizens Groups		
Donations	0	260
Other		
Other	0	3,890
Opioid Settlement Funds - Past Remediation	0	161,770
Total Other Governments and Citizens Groups	$ 0	$ 896,605
Total	$ 1,527,684	$ 45,279,604

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	School Transpor - tation	Internal School
Local Taxes					
County Property Taxes					
Current Property Tax	$ 5,546,443	$ 0	$ 0	$ 4,086,122	$ 0
Trustee's Collections - Prior Year	158,387	0	0	141,421	0
Trustee's Collections - Bankruptcy	308	0	0	152	0
Circuit Clerk/Clerk and Master Collections - Prior Years	135,228	0	0	111,639	0
Interest and Penalty	27,836	0	0	24,016	0
Pickup Taxes	12,711	0	0	9,221	0
Payments in-Lieu-of Taxes - T.V.A.	914	0	0	688	0
Payments in-Lieu-of Taxes - Other	45,144	0	0	33,952	0
County Local Option Taxes					
Local Option Sales Tax	8,133,809	0	0	0	0
Wheel Tax	210,561	0	0	133,612	0
Mixed Drink Tax	4,511	0	0	0	0
Statutory Local Taxes					
Bank Excise Tax	10,827	0	0	9,596	0
Total Local Taxes	$ 14,286,679	$ 0	$ 0	$ 4,550,419	$ 0

(Continued)

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	School Transpor - tation	Internal School
Licenses and Permits					
Licenses					
Marriage Licenses	$ 3,910	$ 0	$ 0	$ 0	$ 0
Total Licenses and Permits	$ 3,910	$ 0	$ 0	$ 0	$ 0
Charges for Current Services					
Education Charges					
Lunch Payments - Children	$ 0	$ 0	$ 164,902	$ 0	$ 0
Lunch Payments - Adults	0	0	58,362	0	0
Income from Breakfast	0	0	33,109	0	0
A la Carte Sales	0	0	29,183	0	0
Transportation - Other State Systems	0	0	0	2,414	0
Receipts from Individual Schools	69,958	0	0	41,040	0
Other Charges for Services	6,806	0	154,336	0	0
Total Charges for Current Services	$ 76,764	$ 0	$ 439,892	$ 43,454	$ 0
Other Local Revenues					
Recurring Items					
Investment Income	$ 134,841	$ 0	$ 140,429	$ 0	$ 0

(Continued)

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

	Special Revenue Funds				
	General Purpose School	School Federal Projects	Central Cafeteria	School Transpor - tation	Internal School
Other Local Revenues (Cont.)					
Recurring Items (Cont.)					
Lease/Rentals/PPP	$ 34,360	$ 0	$ 0	$ 0	$ 0
Lease/PPP Interest	7,644	0	0	0	0
Sale of Materials and Supplies	0	0	0	4,597	0
Sale of Recycled Materials	243	0	0	1,217	0
Miscellaneous Refunds	137,331	0	2,395	13,617	0
Expenditure Credits	37,772	0	0	0	0
Nonrecurring Items					
Sale of Equipment	6,179	0	166	0	0
Sale of Property	1,000	0	0	0	0
Damages Recovered from Individuals	7,732	0	0	273	0
Contributions and Gifts	157,834	0	3,718	50,500	0
Other Local Revenues					
Other Local Revenues	81,346	0	0	0	2,325,672
Total Other Local Revenues	$ 606,282	$ 0	$ 146,708	$ 70,204	$ 2,325,672

(Continued)

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	School Transpor - tation	Internal School
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 383,292	$ 0	$ 0	$ 0	$ 0
State Education Funds					
Tennessee Investment in Student Achievement	47,717,108	0	0	0	0
TISA - On-behalf Payments	135,774	0	0	0	0
Early Childhood Education	544,876	0	0	0	0
School Food Service	0	0	33,503	0	0
Driver Education	11,901	0	0	0	0
Other State Education Funds	596,507	0	0	0	0
Paid Parental Leave	128,550	0	0	0	0
Career Ladder Program	51,848	0	0	0	0
Other Vocational	1,244,319	0	0	0	0
Other State Revenues					
State Revenue Sharing - T.V.A.	1,428,186	0	0	0	0
Other State Grants	148,281	0	0	0	0
Other State Revenues	70,068	0	0	0	0
Total State of Tennessee	$ 52,460,710	$ 0	$ 33,503	$ 0	$ 0

(Continued)

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	School Transpor - tation	Internal School
Federal Government					
Federal Through State					
USDA School Lunch Program	$ 0	$ 0	$ 3,116,614	$ 0	$ 0
USDA - Commodities	0	0	364,850	0	0
Breakfast	0	0	1,085,128	0	0
USDA - Other	0	0	2,539	0	0
Vocational Education - Basic Grants to States	0	189,559	0	0	0
Title I Grants to Local Education Agencies	0	2,047,903	0	0	0
Special Education - Grants to States	0	1,913,715	0	0	0
Special Education Preschool Grants	0	26,014	0	0	0
English Language Acquisition Grants	0	3,686	0	0	0
Education for Homeless Children and Youth	0	50,684	0	0	0
Eisenhower Professional Development State Grants	0	360,848	0	0	0
American Rescue Plan Act Grant #1	0	2,329,197	0	0	0
American Rescue Plan Act Grant #4	0	2,886	0	0	0
Other Federal through State	437,915	574,407	0	0	0
Direct Federal Revenue					
ROTC Reimbursement	138,365	0	0	0	0
Other Direct Federal Revenue	580,269	0	0	0	0
Total Federal Government	$ 1,156,549	$ 7,498,899	$ 4,569,131	$ 0	$ 0

(Continued)

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	School Transpor - tation	Internal School
Other Governments and Citizens Groups					
Other Governments					
Contributions	$ 864,906	$ 0	$ 0	$ 0	$ 0
Total Other Governments and Citizens Groups	$ 864,906	$ 0	$ 0	$ 0	$ 0
Total	$ 69,455,800	$ 7,498,899	$ 5,189,234	$ 4,664,077	$ 2,325,672

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 1,121,926	$ 10,754,491
Trustee's Collections - Prior Year	48,101	347,909
Trustee's Collections - Bankruptcy	30	490
Circuit Clerk/Clerk and Master Collections - Prior Years	38,389	285,256
Interest and Penalty	7,950	59,802
Pickup Taxes	2,507	24,439
Payments in-Lieu-of Taxes - T.V.A.	234	1,836
Payments in-Lieu-of Taxes - Other	11,560	90,656
County Local Option Taxes		
Local Option Sales Tax	0	8,133,809
Wheel Tax	0	344,173
Mixed Drink Tax	0	4,511
Statutory Local Taxes		
Bank Excise Tax	3,267	23,690
Total Local Taxes	$ 1,233,964	$ 20,071,062

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
Licenses and Permits		
Licenses		
Marriage Licenses	$ 0	$ 3,910
Total Licenses and Permits	$ 0	$ 3,910
Charges for Current Services		
Education Charges		
Lunch Payments - Children	$ 0	$ 164,902
Lunch Payments - Adults	0	58,362
Income from Breakfast	0	33,109
A la Carte Sales	0	29,183
Transportation - Other State Systems	0	2,414
Receipts from Individual Schools	0	110,998
Other Charges for Services	0	161,142
Total Charges for Current Services	$ 0	$ 560,110
Other Local Revenues		
Recurring Items		
Investment Income	$ 0	$ 275,270

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
Other Local Revenues (Cont.)		
Recurring Items (Cont.)		
Lease/Rentals/PPP	$ 0	$ 34,360
Lease/PPP Interest	0	7,644
Sale of Materials and Supplies	0	4,597
Sale of Recycled Materials	0	1,460
Miscellaneous Refunds	0	153,343
Expenditure Credits	0	37,772
Nonrecurring Items		
Sale of Equipment	0	6,345
Sale of Property	0	1,000
Damages Recovered from Individuals	0	8,005
Contributions and Gifts	0	212,052
Other Local Revenues		
Other Local Revenues	0	2,407,018
Total Other Local Revenues	$ 0	$ 3,148,866

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
State of Tennessee		
General Government Grants		
On-behalf Contributions for OPEB	$ 0	$ 383,292
State Education Funds		
Tennessee Investment in Student Achievement	0	47,717,108
TISA - On-behalf Payments	0	135,774
Early Childhood Education	0	544,876
School Food Service	0	33,503
Driver Education	0	11,901
Other State Education Funds	0	596,507
Paid Parental Leave	0	128,550
Career Ladder Program	0	51,848
Other Vocational	0	1,244,319
Other State Revenues		
State Revenue Sharing - T.V.A.	0	1,428,186
Other State Grants	0	148,281
Other State Revenues	0	70,068
Total State of Tennessee	$ 0	$ 52,494,213

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
Federal Government		
Federal Through State		
USDA School Lunch Program	$ 0	$ 3,116,614
USDA - Commodities	0	364,850
Breakfast	0	1,085,128
USDA - Other	0	2,539
Vocational Education - Basic Grants to States	0	189,559
Title I Grants to Local Education Agencies	0	2,047,903
Special Education - Grants to States	0	1,913,715
Special Education Preschool Grants	0	26,014
English Language Acquisition Grants	0	3,686
Education for Homeless Children and Youth	0	50,684
Eisenhower Professional Development State Grants	0	360,848
American Rescue Plan Act Grant #1	0	2,329,197
American Rescue Plan Act Grant #4	0	2,886
Other Federal through State	0	1,012,322
Direct Federal Revenue		
ROTC Reimbursement	0	138,365
Other Direct Federal Revenue	0	580,269
Total Federal Government	$ 0	$ 13,224,579

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
Other Governments and Citizens Groups		
Other Governments		
Contributions	$ 0	$ 864,906
Total Other Governments and Citizens Groups	$ 0	$ 864,906
Total	$ 1,233,964	$ 90,367,646

HAWKINS 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	$ 16,087		
Other Per Diem and Fees	6,031		
Social Security	1,675		
Pensions	766		
Medical Insurance	12,852		
Audit Services	24,957		
Travel	4,527		
Tuition	100		
In Service/Staff Development	1,425		
Total County Commission		$	68,420
Board of Equalization			
Board and Committee Members Fees	$ 4,527		
Social Security	345		
Total Board of Equalization			4,872
Beer Board			
Board and Committee Members Fees	$ 1,344		
Social Security	100		
Pensions	70		
Other Charges	382		
Total Beer Board			1,896
Budget and Finance Committee			
Board and Committee Members Fees	$ 6,268		
Social Security	463		
Pensions	231		
Total Budget and Finance Committee			6,962
County Mayor/Executive			
County Official/Administrative Officer	$ 126,901		
Secretary(ies)	33,569		
Social Security	11,619		
Pensions	11,233		
Life Insurance	107		
Medical Insurance	18,590		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
County Mayor/Executive (Cont.)			
Unemployment Compensation	$ 21		
Communication	1,849		
Maintenance Agreements	2,190		
Office Supplies	1,241		
Data Processing Equipment	1,126		
Office Equipment	891		
Total County Mayor/Executive		$	209,337
County Attorney			
Communication	$ 150		
Legal Services	41,523		
Total County Attorney			41,673
Election Commission			
Supervisor/Director	$ 96,430		
Deputy(ies)	63,699		
Part-time Personnel	16,672		
Overtime Pay	7,029		
Other Salaries and Wages	7,510		
Election Commission	6,960		
Election Workers	90,599		
Social Security	17,530		
Pensions	11,691		
Life Insurance	195		
Medical Insurance	20,938		
Unemployment Compensation	88		
Communication	956		
Lease/SBITA Payments	1,368		
Legal Notices, Recording, and Court Costs	9,864		
Maintenance Agreements	7,000		
Postal Charges	1,051		
Rentals	4,834		
Travel	4,900		
Other Contracted Services	10,610		
Office Supplies	2,233		
Other Supplies and Materials	2,887		

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Election Commission (Cont.)		
In Service/Staff Development	$ 700	
Other Charges	88	
Data Processing Equipment	4,500	
Other Equipment	5,000	
Total Election Commission		$ 395,332
Register of Deeds		
County Official/Administrative Officer	$ 107,144	
Deputy(ies)	157,683	
Social Security	18,913	
Pensions	18,538	
Life Insurance	302	
Medical Insurance	27,601	
Unemployment Compensation	84	
Communication	1,725	
Dues and Memberships	135	
Rentals	4,956	
Other Contracted Services	14,287	
Office Supplies	2,509	
Office Equipment	459	
Total Register of Deeds		354,336
Planning		
Board and Committee Members Fees	$ 4,300	
Social Security	329	
Contracts with Government Agencies	20,473	
Total Planning		25,102
County Buildings		
Supervisor/Director	$ 103,888	
Custodial Personnel	82,599	
Maintenance Personnel	43,618	
Part-time Personnel	23,956	
Overtime Pay	10,280	
Social Security	19,097	
Pensions	16,108	

(Continued)

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

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

Life Insurance	$ 357	
Medical Insurance	29,133	
Unemployment Compensation	170	
Architects	7,280	
Communication	10,171	
Janitorial Services	5,089	
Maintenance Agreements	6,750	
Maintenance and Repair Services - Buildings	21,529	
Maintenance and Repair Services - Equipment	30,588	
Maintenance and Repair Services - Vehicles	3,195	
Pest Control	4,547	
Rentals	40,800	
Permits	645	
Other Contracted Services	64,500	
Custodial Supplies	13,168	
Gasoline	2,016	
Office Supplies	55	
Small Tools	192	
Tires and Tubes	1,010	
Uniforms	456	
Utilities	224,024	
Other Supplies and Materials	14,548	
Building Improvements	159,913	
Data Processing Equipment	60	
Furniture and Fixtures	1,079	
Other Equipment	5,187	
Other Capital Outlay	6,801	
Total County Buildings		$ 952,809

Other General Administration

Bank Charges	$ 180	
Dues and Memberships	11,653	
Evaluation and Testing	2,712	
Legal Notices, Recording, and Court Costs	1,755	
Postal Charges	72,500	
Rentals	7,300	

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Other General Administration (Cont.)			
Other Contracted Services	$ 2,573		
Duplicating Supplies	6,734		
Other Supplies and Materials	1,077		
Building and Contents Insurance	5,311		
Liability Insurance	631,202		
Premiums on Corporate Surety Bonds	4,957		
Workers' Compensation Insurance	249,277		
Liability Claims	3,640		
Other Charges	410		
Total Other General Administration		$	1,001,281
Preservation of Records			
Communication	$ 1,361		
Electricity	2,566		
Natural Gas	1,114		
Water and Sewer	393		
Total Preservation of Records			5,434
Finance			
Accounting and Budgeting			
Supervisor/Director	$ 85,715		
Accountants/Bookkeepers	153,590		
Part-time Personnel	29,628		
Overtime Pay	11,514		
Social Security	18,764		
Pensions	16,751		
Life Insurance	260		
Medical Insurance	61,671		
Unemployment Compensation	133		
Communication	2,024		
Maintenance Agreements	27,571		
Rentals	2,059		
Travel	345		
Office Supplies	3,278		
In Service/Staff Development	345		
Data Processing Equipment	17,200		
Office Equipment	60		
Total Accounting and Budgeting			430,908

(Continued)

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

General Fund (Cont.)
Finance (Cont.)

Property Assessor's Office			
County Official/Administrative Officer	$ 107,144		
Deputy(ies)	259,877		
Social Security	25,345		
Pensions	24,906		
Life Insurance	417		
Medical Insurance	70,206		
Unemployment Compensation	147		
Communication	3,855		
Data Processing Services	24,000		
Dues and Memberships	1,900		
Legal Notices, Recording, and Court Costs	175		
Maintenance Agreements	3,510		
Maintenance and Repair Services - Vehicles	543		
Rentals	1,570		
Towing Services	70		
Travel	2,128		
Tuition	700		
Other Contracted Services	22,392		
Gasoline	3,758		
Office Supplies	3,889		
Tires and Tubes	353		
In Service/Staff Development	275		
Office Equipment	2,727		
Total Property Assessor's Office		$	559,887
Reappraisal Program			
Supervisor/Director	$ 55,210		
Deputy(ies)	83,910		
Social Security	9,336		
Pensions	9,738		
Life Insurance	194		
Medical Insurance	32,671		
Unemployment Compensation	63		
Data Processing Services	7,707		
Postal Charges	1,546		
Travel	1,468		

(Continued)

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

General Fund (Cont.)
Finance (Cont.)

Reappraisal Program (Cont.)			
Other Contracted Services	$ 1,500		
Office Supplies	580		
Total Reappraisal Program		$	203,923
County Trustee's Office			
County Official/Administrative Officer	$ 107,144		
Deputy(ies)	139,340		
Temporary Personnel	11,745		
Part-time Personnel	7,135		
Social Security	19,522		
Pensions	17,254		
Life Insurance	260		
Medical Insurance	14,580		
Unemployment Compensation	106		
Communication	1,675		
Dues and Memberships	185		
Legal Notices, Recording, and Court Costs	214		
Maintenance and Repair Services - Office Equipment	18,983		
Rentals	397		
Travel	1,329		
Tuition	185		
Other Contracted Services	8,850		
Office Supplies	3,463		
Data Processing Equipment	2,133		
Other Capital Outlay	631		
Total County Trustee's Office			355,131
County Clerk's Office			
County Official/Administrative Officer	$ 107,144		
Deputy(ies)	548,346		
Part-time Personnel	5,069		
Overtime Pay	2,686		
Social Security	46,356		
Pensions	45,340		
Life Insurance	949		
Medical Insurance	105,350		

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Unemployment Compensation	$ 319		
Communication	3,989		
Dues and Memberships	150		
Maintenance and Repair Services - Office Equipment	46,412		
Rentals	2,197		
Travel	266		
Tuition	85		
Other Contracted Services	12,050		
Office Supplies	9,380		
Other Supplies and Materials	3,719		
Other Charges	42		
Office Equipment	8,784		
Total County Clerk's Office		$	948,633

Administration of Justice

Circuit Court Clerk

County Official/Administrative Officer	$ 107,144		
Deputy(ies)	427,711		
Part-time Personnel	2,038		
Other Salaries and Wages	8,490		
Jury and Witness Expense	2,735		
Social Security	36,850		
Pensions	37,895		
Life Insurance	779		
Medical Insurance	116,346		
Unemployment Compensation	237		
Communication	2,065		
Dues and Memberships	205		
Legal Notices, Recording, and Court Costs	292		
Maintenance Agreements	55,264		
Rentals	2,054		
Travel	476		
Other Contracted Services	288		
Office Supplies	13,625		
Other Supplies and Materials	223		
Data Processing Equipment	2,715		
Office Equipment	100		
Total Circuit Court Clerk			817,532

(Continued)

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

General Fund (Cont.)
Administration of Justice (Cont.)

Criminal Court		
Jury and Witness Expense	$ 14,351	
Total Criminal Court		$ 14,351
General Sessions Court		
Judge(s)	$ 203,048	
Secretary(ies)	41,955	
Clerical Personnel	41,955	
Social Security	18,988	
Pensions	20,087	
Life Insurance	195	
Medical Insurance	44,459	
Unemployment Compensation	42	
Communication	742	
Dues and Memberships	879	
Maintenance and Repair Services - Office Equipment	242	
Rentals	827	
Travel	2,437	
Office Supplies	525	
In Service/Staff Development	375	
Data Processing Equipment	1,322	
Total General Sessions Court		378,078
Drug Court		
Other Salaries and Wages	$ 47,102	
Social Security	2,866	
Pensions	3,297	
Life Insurance	65	
Medical Insurance	19,886	
Unemployment Compensation	21	
Communication	736	
Evaluation and Testing	5,344	
Travel	4,003	
Other Contracted Services	8,280	
Office Supplies	262	
Other Supplies and Materials	914	
Workers' Compensation Insurance	78	

(Continued)

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

General Fund (Cont.)
Administration of Justice (Cont.)

Drug Court (Cont.)		
In Service/Staff Development	$ 350	
Other Charges	2,338	
Total Drug Court		$ 95,542
Chancery Court		
County Official/Administrative Officer	$ 107,144	
Deputy(ies)	163,982	
Social Security	17,881	
Pensions	18,979	
Life Insurance	324	
Medical Insurance	80,873	
Unemployment Compensation	105	
Communication	258	
Dues and Memberships	205	
Maintenance Agreements	29,435	
Rentals	3,841	
Travel	146	
Tuition	125	
Other Contracted Services	3,333	
Office Supplies	3,113	
Other Supplies and Materials	369	
Data Processing Equipment	10,078	
Office Equipment	2,017	
Total Chancery Court		442,208
Juvenile Court		
Judge(s)	$ 203,048	
Secretary(ies)	41,955	
Clerical Personnel	32,415	
Social Security	18,795	
Pensions	19,419	
Life Insurance	195	
Medical Insurance	13,757	
Unemployment Compensation	42	
Travel	436	
Other Supplies and Materials	287	
In Service/Staff Development	245	
Total Juvenile Court		330,594

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Courtroom Security		
Deputy(ies)	$ 225,476	
Overtime Pay	2,088	
Social Security	16,169	
Pensions	15,930	
Life Insurance	305	
Medical Insurance	32,331	
Unemployment Compensation	114	
Law Enforcement Supplies	942	
Uniforms	240	
Liability Insurance	10,153	
Workers' Compensation Insurance	8,335	
Total Courtroom Security		$ 312,083
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 117,858	
Deputy(ies)	1,308,277	
Detective(s)	830,286	
Captain(s)	86,678	
Lieutenant(s)	353,506	
Sergeant(s)	328,542	
Salary Supplements	108,600	
Secretary(ies)	150,828	
Part-time Personnel	20,814	
School Resource Officer	836,492	
Overtime Pay	130,707	
Other Salaries and Wages	28,445	
Social Security	306,541	
Pensions	286,456	
Life Insurance	4,442	
Medical Insurance	575,756	
Unemployment Compensation	1,519	
Communication	17,003	
Dues and Memberships	5,030	
Evaluation and Testing	1,000	
Maintenance Agreements	2,770	

(Continued)

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

General Fund (Cont.)
Public Safety (Cont.)
Sheriff's Department (Cont.)

Maintenance and Repair Services - Equipment	$ 21		
Maintenance and Repair Services - Office Equipment	6,074		
Maintenance and Repair Services - Vehicles	93,213		
Rentals	3,285		
Towing Services	1,955		
Travel	12,686		
Other Contracted Services	13,567		
Data Processing Supplies	61		
Gasoline	162,095		
Law Enforcement Supplies	24,623		
Office Supplies	3,704		
Tires and Tubes	14,206		
Uniforms	45,302		
Other Supplies and Materials	5,282		
Liability Insurance	27,075		
Refunds	256,084		
Workers' Compensation Insurance	30,435		
In Service/Staff Development	26,040		
Other Charges	510		
Data Processing Equipment	1,966		
Law Enforcement Equipment	90,963		
Motor Vehicles	242,958		
Office Equipment	12,603		
Total Sheriff's Department		$	6,576,258

Drug Enforcement

Salary Supplements	$ 7,368		
Social Security	559		
Pensions	516		
Total Drug Enforcement			8,443

Administration of the Sexual Offender Registry

Communication	$ 719		
Office Supplies	58		
Refunds	150		
Other Charges	2,800		
Total Administration of the Sexual Offender Registry			3,727

(Continued)

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

General Fund (Cont.)
Public Safety (Cont.)
Jail

Lieutenant(s)	$	69,851
Guards		2,038,139
Cafeteria Personnel		113,992
Part-time Personnel		23,883
Overtime Pay		82,056
Other Salaries and Wages		21,270
Social Security		169,935
Pensions		149,756
Life Insurance		2,728
Medical Insurance		269,717
Unemployment Compensation		1,258
Communication		4,833
Evaluation and Testing		4,900
Maintenance Agreements		1,461
Maintenance and Repair Services - Buildings		14,221
Maintenance and Repair Services - Equipment		11,247
Maintenance and Repair Services - Office Equipment		3,859
Maintenance and Repair Services - Vehicles		8,178
Medical and Dental Services		379,997
Rentals		2,088
Travel		2,018
Other Contracted Services		19,486
Custodial Supplies		26,291
Data Processing Supplies		1,327
Food Preparation Supplies		9,690
Food Supplies		369,677
Office Supplies		1,645
Prisoners Clothing		7,957
Small Tools		4,995
Uniforms		23,019
Utilities		207,370
Other Supplies and Materials		16,361
Medical Claims		95,663
Refunds		96
In Service/Staff Development		5,620
Other Charges		29

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Jail (Cont.)		
Building Improvements	$ 870	
Data Processing Equipment	1,605	
Food Service Equipment	11,147	
Law Enforcement Equipment	18,220	
Office Equipment	990	
Other Equipment	29,781	
Total Jail		$ 4,227,226
Juvenile Services		
Supervisor/Director	$ 63,717	
Youth Service Officer(s)	48,215	
Social Security	8,062	
Pensions	7,835	
Life Insurance	107	
Medical Insurance	14,164	
Unemployment Compensation	42	
Communication	2,647	
Contracts with Other Public Agencies	109,557	
Evaluation and Testing	4,971	
Maintenance and Repair Services - Office Equipment	8,357	
Rentals	1,716	
Travel	435	
Office Supplies	2,344	
Other Supplies and Materials	142	
Office Equipment	2,009	
Total Juvenile Services		274,320
Fire Prevention and Control		
Contributions	$ 421,325	
Total Fire Prevention and Control		421,325
Rescue Squad		
Contributions	$ 132,000	
Total Rescue Squad		132,000

(Continued)

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

General Fund (Cont.)
Public Safety (Cont.)

Disaster Relief		
Other Supplies and Materials	$ 5,084	
Total Disaster Relief		$ 5,084
Other Emergency Management		
Supervisor/Director	$ 63,757	
Deputy(ies)	31,978	
Part-time Personnel	29,932	
Overtime Pay	7,321	
Other Salaries and Wages	5,912	
Social Security	10,189	
Pensions	5,834	
Life Insurance	104	
Medical Insurance	12,041	
Unemployment Compensation	122	
Communication	4,594	
Dues and Memberships	265	
Lease/SBITA Payments	28,107	
Maintenance and Repair Services - Equipment	22,241	
Maintenance and Repair Services - Vehicles	3,062	
Rentals	597	
Travel	114	
Other Contracted Services	10,313	
Gasoline	3,648	
Office Supplies	402	
Tires and Tubes	1,195	
Uniforms	749	
Other Supplies and Materials	1,188	
Workers' Compensation Insurance	4,934	
In Service/Staff Development	860	
Communication Equipment	11,299	
Data Processing Equipment	1,395	
Other Equipment	7,791	
Total Other Emergency Management		269,944
County Coroner/Medical Examiner		
Other Per Diem and Fees	$ 70,500	

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
County Coroner/Medical Examiner (Cont.)			
Contracts with Government Agencies	$ 136,689		
Other Charges	11,535		
Total County Coroner/Medical Examiner		$	218,724
Public Safety Grants Program			
Law Enforcement Equipment	$ 6,910		
Total Public Safety Grants Program			6,910
Other Public Safety			
Contributions	$ 445,862		
Total Other Public Safety			445,862
Public Health and Welfare			
Local Health Center			
Other Salaries and Wages	$ 56,921		
Social Security	3,553		
Pensions	2,907		
Life Insurance	93		
Medical Insurance	20,504		
Unemployment Compensation	65		
Communication	11,126		
Contracts with Government Agencies	15,500		
Dues and Memberships	550		
Maintenance and Repair Services - Buildings	14,668		
Maintenance and Repair Services - Equipment	1,543		
Pest Control	1,333		
Postal Charges	5,408		
Travel	472		
Other Contracted Services	58,805		
Custodial Supplies	7,864		
Drugs and Medical Supplies	174		
Office Supplies	8,408		
Other Supplies and Materials	7,601		
Workers' Compensation Insurance	171		
Other Charges	4,286		
Other Capital Outlay	20,016		
Total Local Health Center			241,968

(Continued)

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

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Ambulance/Emergency Medical Services		
Contributions	$ 932,070	
Total Ambulance/Emergency Medical Services		$ 932,070
Other Local Health Services		
Other Salaries and Wages	$ 278,877	
Social Security	20,600	
Pensions	18,470	
Life Insurance	287	
Medical Insurance	16,920	
Unemployment Compensation	114	
Travel	13,235	
Other Contracted Services	1,201	
Liability Insurance	2,164	
Workers' Compensation Insurance	821	
Total Other Local Health Services		352,689
Other Public Health and Welfare		
Other Supplies and Materials	$ 3,328	
Total Other Public Health and Welfare		3,328
Social, Cultural, and Recreational Services		
Senior Citizens Assistance		
Supervisor/Director	$ 48,215	
Social Workers	24,041	
Bus Drivers	26,154	
Secretary(ies)	38,159	
Social Security	9,682	
Pensions	7,877	
Life Insurance	172	
Medical Insurance	21,637	
Unemployment Compensation	84	
Communication	5,393	
Contracts with Government Agencies	18,453	
Contributions	51,300	
Rentals	575	
Transportation - Other than Students	305	

(Continued)

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

General Fund (Cont.)
Social, Cultural, and Recreational Services (Cont.)

Senior Citizens Assistance (Cont.)			
Travel	$ 2,196		
Other Contracted Services	2,496		
Custodial Supplies	992		
Gasoline	266		
Office Supplies	118		
Utilities	7,385		
Other Supplies and Materials	1,520		
Workers' Compensation Insurance	87		
Other Charges	425		
Other Capital Outlay	1,817		
Total Senior Citizens Assistance		$	269,349
Libraries			
Contributions	$ 123,500		
Total Libraries			123,500
Parks and Fair Boards			
Supervisor/Director	$ 48,215		
Maintenance Personnel	26,791		
Part-time Personnel	23,051		
Social Security	6,623		
Pensions	5,250		
Life Insurance	130		
Medical Insurance	26,427		
Unemployment Compensation	98		
Communication	1,323		
Maintenance and Repair Services - Equipment	425		
Maintenance and Repair Services - Vehicles	125		
Rentals	1,122		
Other Contracted Services	2,217		
Crushed Stone	3,020		
Custodial Supplies	4,641		
Electricity	6,185		
Gasoline	8,051		
Water and Sewer	819		
Other Supplies and Materials	2,428		

(Continued)

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

General Fund (Cont.)		
Social, Cultural, and Recreational Services (Cont.)		
Parks and Fair Boards (Cont.)		
Maintenance Equipment	$ 13,259	
Other Equipment	392	
Other Capital Outlay	96,175	
Total Parks and Fair Boards		$ 276,767
Agriculture and Natural Resources		
Agricultural Extension Service		
Salary Supplements	$ 109,402	
Communication	1,134	
Rentals	1,421	
Travel	2,494	
Other Charges	2,352	
Other Equipment	3,000	
Total Agricultural Extension Service		119,803
Forest Service		
Contracts with Other Public Agencies	$ 1,500	
Total Forest Service		1,500
Soil Conservation		
Clerical Personnel	$ 41,955	
Part-time Personnel	19,655	
Social Security	4,397	
Pensions	2,937	
Life Insurance	65	
Medical Insurance	7,164	
Unemployment Compensation	64	
Communication	719	
Contracts with Other Public Agencies	4,200	
Contributions	9,000	
Total Soil Conservation		90,156
Flood Control		
Part-time Personnel	$ 222	
Social Security	17	
Unemployment Compensation	1	
Total Flood Control		240

(Continued)

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

General Fund (Cont.)		
Agriculture and Natural Resources (Cont.)		
Storm Water Management		
Part-time Personnel	$ 9,708	
Social Security	743	
Unemployment Compensation	29	
Communication	75	
Dues and Memberships	700	
Travel	35	
Permits	3,460	
Other Supplies and Materials	1,721	
Workers' Compensation Insurance	346	
In Service/Staff Development	250	
Data Processing Equipment	493	
Total Storm Water Management		$ 17,560
Other Operations		
Tourism		
Other Charges	$ 1,500	
Total Tourism		1,500
Industrial Development		
Secretary(ies)	$ 48,215	
Maintenance Personnel	41,955	
Social Security	6,663	
Pensions	6,312	
Life Insurance	130	
Medical Insurance	6,493	
Unemployment Compensation	42	
Accounting Services	8,000	
Communication	327	
Dues and Memberships	50	
Legal Services	2,672	
Maintenance and Repair Services - Buildings	373	
Maintenance and Repair Services - Equipment	1,969	
Rentals	2,857	
Travel	5,084	
Other Contracted Services	54,980	
Crushed Stone	5,000	

(Continued)

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

General Fund (Cont.)
Other Operations (Cont.)

Industrial Development (Cont.)			
Electricity	$ 16,637		
Gasoline	2,070		
Office Supplies	1,599		
Tires and Tubes	345		
Water and Sewer	288		
Other Supplies and Materials	463		
Workers' Compensation Insurance	1,330		
Other Charges	146		
Total Industrial Development		$	214,000
Airport			
Communication	$ 719		
Maintenance and Repair Services - Buildings	2,736		
Maintenance and Repair Services - Equipment	370		
Permits	450		
Other Contracted Services	1,322		
Electricity	4,183		
Gasoline	15,280		
Natural Gas	1,295		
Water and Sewer	675		
Other Supplies and Materials	818		
Airport Improvement	21,224		
Total Airport			49,072
Veterans' Services			
Supervisor/Director	$ 43,863		
Deputy(ies)	41,955		
Social Security	6,315		
Pensions	6,007		
Life Insurance	130		
Medical Insurance	6,422		
Unemployment Compensation	42		
Communication	414		
Rentals	547		
Travel	1,577		
Other Contracted Services	120		

(Continued)

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

General Fund (Cont.)		
Other Operations (Cont.)		
Veterans' Services (Cont.)		
Office Supplies	$ 658	
Data Processing Equipment	119	
Office Equipment	718	
Total Veterans' Services		$ 108,887
Contributions to Other Agencies		
Contributions	$ 52,840	
Total Contributions to Other Agencies		52,840
Employee Benefits		
Medical Insurance	$ 40,861	
Total Employee Benefits		40,861
COVID-19 Grant #8		
Building Improvements	$ 4,646	
Total COVID-19 Grant #8		4,646
Miscellaneous		
Consultants	$ 145	
Contracts with Other Public Agencies	10,958	
Contributions	74,880	
Lease/SBITA Payments	1,250	
Other Contracted Services	3,900	
Trustee's Commission	312,173	
Other Charges	6,205	
Total Miscellaneous		409,511
Highways		
Litter and Trash Collection		
Other Salaries and Wages	$ 31,052	
Social Security	2,145	
Pensions	2,174	
Life Insurance	65	
Medical Insurance	6,430	
Unemployment Compensation	21	
Contracts with Other Public Agencies	8,000	

(Continued)

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

General Fund (Cont.)			
Highways (Cont.)			
Litter and Trash Collection (Cont.)			
Maintenance and Repair Services - Vehicles	$ 1,464		
Travel	124		
Gasoline	1,785		
Tires and Tubes	273		
Other Supplies and Materials	6,481		
Workers' Compensation Insurance	2,704		
Total Litter and Trash Collection		$ 62,718	
Capital Projects			
Highway and Street Capital Projects			
Other Capital Outlay	$ 41,760		
Total Highway and Street Capital Projects		41,760	
Total General Fund			$ 23,960,872
Solid Waste/Sanitation Fund			
General Government			
Other Boards and Committees			
Office Supplies	$ 100		
Total Other Boards and Committees		$ 100	
Public Health and Welfare			
Sanitation Management			
Supervisor/Director	$ 48,773		
Social Security	3,496		
Pensions	3,414		
Life Insurance	65		
Medical Insurance	6,937		
Unemployment Compensation	21		
Communication	518		
Dues and Memberships	99		
Evaluation and Testing	325		
Maintenance and Repair Services - Vehicles	1,212		
Other Contracted Services	187		
Gasoline	2,029		
Tires and Tubes	435		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)		
Public Health and Welfare (Cont.)		
Sanitation Management (Cont.)		
Uniforms	$ 120	
Trustee's Commission	29,496	
Workers' Compensation Insurance	1,737	
Total Sanitation Management		$ 98,864
Waste Pickup		
Truck Drivers	$ 167,448	
Overtime Pay	19,818	
Other Salaries and Wages	4,032	
Social Security	14,078	
Pensions	12,796	
Life Insurance	227	
Medical Insurance	13,281	
Unemployment Compensation	109	
Communication	173	
Maintenance and Repair Services - Vehicles	13,125	
Other Contracted Services	27,736	
Equipment and Machinery Parts	506	
Gasoline	73,698	
Lubricants	6,222	
Tires and Tubes	15,284	
Uniforms	456	
Vehicle Parts	7,825	
Other Supplies and Materials	4,378	
Workers' Compensation Insurance	16,588	
Other Charges	601	
Motor Vehicles	455,038	
Total Waste Pickup		853,419
Convenience Centers		
Laborers	$ 272,308	
Part-time Personnel	62,273	
Overtime Pay	5,820	
Other Salaries and Wages	4,009	
Social Security	24,274	
Pensions	19,077	

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)
Public Health and Welfare (Cont.)
Convenience Centers (Cont.)

Life Insurance	$ 418		
Medical Insurance	20,519		
Unemployment Compensation	370		
Communication	3,753		
Engineering Services	18,300		
Lease/SBITA Payments	5,200		
Maintenance and Repair Services - Equipment	15,372		
Rentals	13,500		
Other Contracted Services	654		
Crushed Stone	4,069		
Uniforms	365		
Utilities	11,962		
Other Supplies and Materials	2,248		
Workers' Compensation Insurance	13,202		
Other Charges	17		
Other Construction	298,401		
Other Capital Outlay	34,173		
Total Convenience Centers		$	830,284

Recycling Center

Laborers	$ 90,230		
Part-time Personnel	15,168		
Overtime Pay	874		
Other Salaries and Wages	151		
Social Security	5,978		
Pensions	4,580		
Life Insurance	151		
Medical Insurance	13,103		
Unemployment Compensation	92		
Communication	1,200		
Dues and Memberships	250		
Maintenance and Repair Services - Buildings	8,644		
Maintenance and Repair Services - Equipment	5,482		
Maintenance and Repair Services - Office Equipment	407		
Maintenance and Repair Services - Vehicles	3,965		
Rentals	654		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Recycling Center (Cont.)			
Disposal Fees	$ 66,370		
Other Contracted Services	320		
Gasoline	12,085		
Office Supplies	247		
Propane Gas	297		
Tires and Tubes	2,390		
Uniforms	485		
Utilities	6,087		
Other Supplies and Materials	2,482		
Workers' Compensation Insurance	4,533		
Solid Waste Equipment	1,889		
Other Capital Outlay	605		
Total Recycling Center		$ 248,719	
Landfill Operation and Maintenance			
Contracts for Landfill Facilities	$ 907,546		
Surcharge	39,887		
Total Landfill Operation and Maintenance		947,433	
Total Solid Waste/Sanitation Fund			$ 2,978,819
Drug Control Fund			
Public Safety			
Drug Enforcement			
Overtime Pay	$ 38,153		
Other Fringe Benefits	6,917		
Communication	2,461		
Confidential Drug Enforcement Payments	8,000		
Maintenance Agreements	785		
Maintenance and Repair Services - Vehicles	1,810		
Veterinary Services	1,082		
Other Contracted Services	2,963		
Animal Food and Supplies	452		
Electricity	977		
Uniforms	100		
Refunds	324		

(Continued)

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

Drug Control Fund (Cont.)			
Public Safety (Cont.)			
Drug Enforcement (Cont.)			
Trustee's Commission	$ 1,198		
In Service/Staff Development	1,125		
Other Charges	120		
Law Enforcement Equipment	13,271		
Total Drug Enforcement		$ 79,738	
Total Drug Control Fund			$ 79,738
Other Special Revenue Fund			
Other Operations			
American Rescue Plan Act Grant #1			
Engineering Services	$ 38,121		
Other Contracted Services	12,000		
Building Improvements	1,732,713		
Total American Rescue Plan Act Grant #1		$ 1,782,834	
American Rescue Plan Act Grant #2			
Other Contracted Services	$ 2,410		
Building Improvements	79,015		
Total American Rescue Plan Act Grant #2		81,425	
American Rescue Plan Act Grant #4			
Contributions	$ 44,134		
Highway Equipment	217,220		
Motor Vehicles	121,766		
Total American Rescue Plan Act Grant #4		383,120	
Total Other Special Revenue Fund			2,247,379
Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 11,342		
Total Chancery Court		$ 11,342	

(Continued)

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

Constitutional Officers - Fees Fund (Cont.)			
Public Safety			
Sheriff's Department			
Constitutional Officers' Operating Expenses	$ 347		
Total Sheriff's Department		$ 347	
Total Constitutional Officers - Fees Fund			$ 11,689
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 117,858		
Secretary(ies)	82,243		
Part-time Personnel	1,727		
Communication	2,650		
Dues and Memberships	4,119		
Laundry Service	3,997		
Legal Notices, Recording, and Court Costs	82		
Maintenance Agreements	7,580		
Maintenance and Repair Services - Equipment	160		
Maintenance and Repair Services - Vehicles	150		
Printing, Stationery, and Forms	585		
Rentals	1,683		
Other Contracted Services	222		
Custodial Supplies	180		
Drugs and Medical Supplies	94		
Electricity	11,905		
Natural Gas	3,207		
Office Supplies	1,364		
Water and Sewer	1,035		
In Service/Staff Development	125		
Data Processing Equipment	3,446		
Other Capital Outlay	295		
Total Administration		$ 244,707	
Highway and Bridge Maintenance			
Foremen	$ 45,296		
Equipment Operators	242,958		
Truck Drivers	215,513		

(Continued)

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

Highway/Public Works Fund (Cont.)
Highways (Cont.)

Highway and Bridge Maintenance (Cont.)		
Laborers	$ 638,848	
Temporary Personnel	212,554	
Overtime Pay	60,179	
Laundry Service	35,810	
Rentals	32,851	
Other Contracted Services	1,353,020	
Asphalt - Hot Mix	38,030	
Asphalt - Liquid	622,366	
Crushed Stone	476,453	
Pipe	74,915	
Pipe - Metal	39,878	
Road Signs	10,838	
Wood Products	952	
Other Supplies and Materials	4,971	
Other Charges	5,577	
Other Equipment	1,087	
Total Highway and Bridge Maintenance		$ 4,112,096
Operation and Maintenance of Equipment		
Foremen	$ 43,528	
Mechanic(s)	152,841	
Overtime Pay	5,828	
Laundry Service	3,142	
Maintenance and Repair Services - Buildings	378	
Maintenance and Repair Services - Equipment	6,000	
Maintenance and Repair Services - Vehicles	31,934	
Rentals	4,256	
Towing Services	530	
Diesel Fuel	97,938	
Equipment and Machinery Parts	104,283	
Garage Supplies	2,841	
Gasoline	86,700	
Lubricants	21,771	
Small Tools	2,951	
Tires and Tubes	39,945	
Other Supplies and Materials	3,784	

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Operation and Maintenance of Equipment (Cont.)			
Other Charges	$ 312		
Other Equipment	968		
Total Operation and Maintenance of Equipment		$ 609,930	
Other Charges			
Bank Charges	$ 180		
Evaluation and Testing	2,478		
Trustee's Commission	80,963		
Workers' Compensation Insurance	127,118		
Total Other Charges		210,739	
Employee Benefits			
Social Security	$ 131,501		
Pensions	109,269		
Life Insurance	2,515		
Medical Insurance	218,697		
Unemployment Compensation	15,496		
Total Employee Benefits		477,478	
Capital Outlay			
Engineering Services	$ 4,200		
Highway Equipment	193,568		
State Aid Projects	937,316		
Other Capital Outlay	50,916		
Total Capital Outlay		1,186,000	
Total Highway/Public Works Fund			$ 6,840,950
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 991,539		
Total General Government		$ 991,539	

(Continued)

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

General Debt Service Fund (Cont.)			
Interest on Debt			
General Government			
Interest on Bonds	$ 185,577		
Total General Government		$ 185,577	
Other Debt Service			
General Government			
Fiscal Agent Charges	$ 575		
Trustee's Commission	19,769		
Other Debt Service	375		
Total General Government		20,719	
Total General Debt Service Fund			$ 1,197,835
Special Debt Service Fund			
Principal on Debt			
Highways and Streets			
Principal on Bonds	$ 445,981		
Total Highways and Streets		$ 445,981	
Interest on Debt			
Highways and Streets			
Interest on Bonds	$ 22,299		
Total Highways and Streets		22,299	
Other Debt Service			
Highways and Streets			
Fiscal Agent Charges	$ 5		
Trustee's Commission	3,665		
Other Debt Service	22		
Total Highways and Streets		3,692	
Total Special Debt Service Fund			471,972
Education Debt Service Fund			
Principal on Debt			
Education			
Principal on Bonds	$ 2,297,480		

(Continued)

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

Education Debt Service Fund (Cont.)			
Principal on Debt (Cont.)			
Education (Cont.)			
Principal on Other Loans	$ 654,155		
Total Education		$ 2,951,635	
Interest on Debt			
Education			
Interest on Bonds	$ 1,050,361		
Interest on Other Loans	172,271		
Total Education		1,222,632	
Other Debt Service			
Education			
Fiscal Agent Charges	$ 6,426		
Trustee's Commission	88,813		
Other Debt Service	2,103		
Total Education		97,342	
Total Education Debt Service Fund			$ 4,271,609
General Capital Projects Fund			
Capital Projects			
General Administration Projects			
Building Improvements	$ 4,286		
Total General Administration Projects		$ 4,286	
Public Safety Projects			
Other Contracted Services	$ 2,000		
Building Improvements	415,979		
Communication Equipment	7,930		
Total Public Safety Projects		425,909	
Public Health and Welfare Projects			
Building Improvements	$ 6,500		
Total Public Health and Welfare Projects		6,500	
Other General Government Projects			
Engineering Services	$ 36,426		

(Continued)

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

General Capital Projects Fund (Cont.)			
Capital Projects (Cont.)			
Other General Government Projects (Cont.)			
Trustee's Commission	$ 5,972		
Building Improvements	1,710		
Total Other General Government Projects		$ 44,108	
Capital Projects - Donated			
Capital Projects Donated to Other Entities			
Other Capital Outlay	$ 187,335		
Total Capital Projects Donated to Other Entities		187,335	
Total General Capital Projects Fund			$ 668,138
Highway Capital Projects Fund			
Capital Projects			
Other General Government Projects			
Trustee's Commission	$ 5,028		
Total Other General Government Projects		$ 5,028	
Total Highway Capital Projects Fund			5,028
Other Capital Projects Fund			
Capital Projects			
Public Utility Projects			
Other Contracted Services	$ 55,000		
Other Construction	1,475,612		
Total Public Utility Projects		$ 1,530,612	
Total Other Capital Projects Fund			1,530,612
Total Governmental Funds - Primary Government			$ 44,264,641

HAWKINS COUNTY, TENNESSEE
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hawkins County School Department
For the Year Ended June 30, 2025

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 21,487,905	
Career Ladder Program	33,392	
Homebound Teachers	134,236	
Educational Assistants	1,388,750	
Other Salaries and Wages	353,801	
Social Security	1,340,102	
Pensions	1,620,719	
Life Insurance	44,568	
Medical Insurance	3,433,623	
Employer Medicare	317,649	
Contributions	864,906	
Other Contracted Services	364,775	
Instructional Supplies and Materials	221,930	
Textbooks - Bound	547,656	
Software	54,050	
Other Supplies and Materials	40,214	
Fee Waivers	103,688	
TISA - On-behalf Payments	101,700	
Other Charges	11,835	
Regular Instruction Equipment	51,174	
Total Regular Instruction Program		$ 32,516,673
Alternative Instruction Program		
Teachers	$ 244,746	
Career Ladder Program	1,000	
Educational Assistants	30,348	
Social Security	15,932	
Pensions	19,888	
Life Insurance	629	
Medical Insurance	51,219	
Employer Medicare	3,726	
Other Contracted Services	938	
Instructional Supplies and Materials	786	
Other Supplies and Materials	193	
Other Charges	1,551	
Other Equipment	432	
Total Alternative Instruction Program		371,388

(Continued)

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

General Purpose School Fund (Cont.)
Instruction (Cont.)

Special Education Program		
Teachers	$ 2,800,112	
Career Ladder Program	7,000	
Homebound Teachers	124,376	
Educational Assistants	632,823	
Speech Pathologist	195,423	
Social Security	216,192	
Pensions	270,564	
Life Insurance	9,917	
Medical Insurance	628,143	
Employer Medicare	50,561	
Retirement - Hybrid Stabilization	9	
Other Contracted Services	109,904	
Instructional Supplies and Materials	674	
Other Supplies and Materials	4,458	
TISA - On-behalf Payments	34,074	
Special Education Equipment	4,199	
Total Special Education Program		$ 5,088,429
Career and Technical Education Program		
Teachers	$ 1,952,141	
Other Salaries and Wages	72,373	
Social Security	113,265	
Pensions	144,962	
Life Insurance	3,524	
Medical Insurance	375,752	
Employer Medicare	26,977	
Maintenance and Repair Services - Equipment	7,710	
Other Contracted Services	26,120	
Instructional Supplies and Materials	49,709	
Software	67,752	
Other Supplies and Materials	606	
Vocational Instruction Equipment	108,967	
Total Career and Technical Education Program		2,949,858

(Continued)

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

General Purpose School Fund (Cont.)
Support Services

Attendance			
Supervisor/Director	$ 92,868		
Secretary(ies)	72,600		
Other Salaries and Wages	134,660		
Social Security	17,016		
Pensions	21,390		
Life Insurance	627		
Medical Insurance	64,096		
Employer Medicare	3,980		
Communication	1,269		
Travel	4,925		
Software	44,898		
Other Supplies and Materials	614		
In Service/Staff Development	10,179		
Attendance Equipment	256		
Total Attendance		$	469,378
Health Services			
Supervisor/Director	$ 145,462		
Medical Personnel	654,942		
Other Salaries and Wages	62,238		
Social Security	47,993		
Pensions	60,883		
Life Insurance	2,026		
Medical Insurance	235,455		
Employer Medicare	11,224		
Maintenance and Repair Services - Equipment	1,496		
Travel	5,572		
Drugs and Medical Supplies	25,015		
Other Supplies and Materials	21,000		
In Service/Staff Development	5,214		
Other Charges	5,609		
Health Equipment	12,777		
Total Health Services			1,296,906

(Continued)

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

General Purpose School Fund (Cont.)
Support Services (Cont.)

Other Student Support		
Career Ladder Program	$ 1,720	
Guidance Personnel	1,332,661	
Secretary(ies)	58,376	
Other Salaries and Wages	904,750	
Social Security	132,911	
Pensions	151,312	
Life Insurance	3,920	
Medical Insurance	396,536	
Employer Medicare	31,170	
Evaluation and Testing	117,309	
Other Contracted Services	25,725	
Other Supplies and Materials	16,694	
Other Charges	8,535	
Other Equipment	1,950	
Total Other Student Support		$ 3,183,569
Regular Instruction Program		
Supervisor/Director	$ 312,503	
Career Ladder Program	4,000	
Librarians	932,259	
Assessment Personnel	14,147	
Educational Assistants	41,138	
Other Salaries and Wages	792,344	
Social Security	119,200	
Pensions	134,709	
Life Insurance	3,062	
Medical Insurance	327,068	
Employer Medicare	28,721	
Travel	27,264	
Other Contracted Services	149,433	
Library Books/Media	30,285	
Periodicals	1,809	
Software	15,025	
Other Supplies and Materials	31,301	
In Service/Staff Development	23,407	

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Regular Instruction Program (Cont.)		
Other Charges	$ 1,484	
Other Equipment	223,889	
Total Regular Instruction Program		$ 3,213,048
Special Education Program		
Supervisor/Director	$ 142,615	
Career Ladder Program	5,000	
Psychological Personnel	73,733	
Medical Personnel	115,941	
Assessment Personnel	68,993	
Secretary(ies)	36,000	
Other Salaries and Wages	65,438	
Social Security	29,248	
Pensions	32,521	
Life Insurance	675	
Medical Insurance	77,226	
Employer Medicare	6,840	
In Service/Staff Development	1,900	
Other Charges	12,200	
Total Special Education Program		668,330
Career and Technical Education Program		
Supervisor/Director	$ 89,849	
Other Salaries and Wages	78,214	
Social Security	8,902	
Pensions	8,004	
Life Insurance	210	
Medical Insurance	13,809	
Employer Medicare	2,357	
Other Contracted Services	307	
Other Supplies and Materials	408	
In Service/Staff Development	639	
Other Charges	1,958	
Total Career and Technical Education Program		204,657

(Continued)

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

General Purpose School Fund (Cont.)
Support Services (Cont.)

Technology		
Supervisor/Director	$ 85,302	
Other Salaries and Wages	387,941	
Social Security	27,565	
Pensions	32,739	
Life Insurance	1,071	
Medical Insurance	62,636	
Employer Medicare	6,495	
Communication	5,457	
Maintenance and Repair Services - Equipment	39,600	
Internet Connectivity	192,493	
Travel	397	
Other Contracted Services	195,555	
Office Supplies	140	
Cabling	2,642	
Software	142,264	
Other Supplies and Materials	1,671	
In Service/Staff Development	6,454	
Other Charges	2,999	
Other Equipment	623,751	
Total Technology		$ 1,817,172
Other Programs		
On-behalf Payments to OPEB	$ 383,292	
Total Other Programs		383,292
Board of Education		
Secretary to Board	$ 1,400	
Other Salaries and Wages	9,400	
Social Security	665	
Pensions	364	
Life Insurance	13,548	
Medical Insurance	515,482	
Unemployment Compensation	12,554	
Employer Medicare	156	
Audit Services	29,500	

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Board of Education (Cont.)		
Dues and Memberships	$ 20,105	
Legal Services	57,645	
Other Contracted Services	7,463	
Liability Insurance	700,388	
Trustee's Commission	213,901	
Workers' Compensation Insurance	390,137	
In Service/Staff Development	17,279	
Other Charges	7,693	
Total Board of Education		$ 1,997,680
Director of Schools		
County Official/Administrative Officer	$ 135,000	
Secretary(ies)	80,500	
Other Salaries and Wages	15,835	
Social Security	13,582	
Pensions	17,359	
Life Insurance	312	
Medical Insurance	24,036	
Employer Medicare	3,176	
Communication	117,130	
Postal Charges	7,010	
Travel	1,797	
Other Contracted Services	14,269	
Office Supplies	3,938	
Other Supplies and Materials	1,079	
In Service/Staff Development	11,198	
Other Charges	2,751	
Total Director of Schools		448,972
Office of the Principal		
Principals	$ 1,329,467	
Career Ladder Program	5,000	
Assistant Principals	966,284	
Secretary(ies)	598,800	
Other Salaries and Wages	348,742	

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Office of the Principal (Cont.)		
Social Security	$ 182,787	
Pensions	219,169	
Life Insurance	6,988	
Medical Insurance	676,447	
Employer Medicare	43,011	
Travel	456	
Total Office of the Principal		$ 4,377,151
Fiscal Services		
Supervisor/Director	$ 84,090	
Accountants/Bookkeepers	238,660	
Secretary(ies)	44,300	
Social Security	20,850	
Pensions	25,014	
Life Insurance	693	
Medical Insurance	68,665	
Employer Medicare	4,876	
Travel	180	
Other Contracted Services	35,316	
Office Supplies	1,594	
In Service/Staff Development	4,143	
Other Equipment	1,771	
Total Fiscal Services		530,152
Human Services/Personnel		
Supervisor/Director	$ 95,077	
Secretary(ies)	39,600	
Social Security	8,101	
Pensions	8,819	
Life Insurance	210	
Medical Insurance	10,864	
Employer Medicare	1,895	
Advertising	315	
Travel	1,769	
Other Contracted Services	9,898	

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Human Services/Personnel (Cont.)		
Office Supplies	$ 1,006	
Other Supplies and Materials	1,182	
In Service/Staff Development	3,255	
Other Charges	17,027	
Total Human Services/Personnel		$ 199,018
Operation of Plant		
Custodial Personnel	$ 1,676,369	
Other Salaries and Wages	6,285	
Social Security	95,514	
Pensions	119,186	
Life Insurance	5,829	
Medical Insurance	353,028	
Employer Medicare	22,338	
Other Contracted Services	297,046	
Custodial Supplies	139,374	
Electricity	1,583,638	
Natural Gas	207,773	
Water and Sewer	219,207	
In Service/Staff Development	361	
Other Charges	790	
Plant Operation Equipment	10,409	
Other Equipment	131,470	
Total Operation of Plant		4,868,617
Maintenance of Plant		
Supervisor/Director	$ 77,843	
Secretary(ies)	30,600	
Maintenance Personnel	899,720	
Other Salaries and Wages	81,191	
Social Security	63,175	
Pensions	80,691	
Life Insurance	2,142	
Medical Insurance	171,449	
Employer Medicare	14,775	

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Maintenance of Plant (Cont.)		
Communication	$ 9,589	
Lease/SBITA Payments	78,753	
Maintenance and Repair Services - Buildings	107,185	
Maintenance and Repair Services - Equipment	23,970	
Travel	523	
Other Contracted Services	346,834	
Office Supplies	1,245	
Other Supplies and Materials	294,385	
In Service/Staff Development	706	
Other Charges	41	
Administration Equipment	28,857	
Maintenance Equipment	104,770	
Other Equipment	33,627	
Total Maintenance of Plant		$ 2,452,071
Transportation		
Bus Drivers	$ 48,959	
Other Salaries and Wages	16,920	
Social Security	3,621	
Pensions	4,207	
Employer Medicare	941	
Contracts with Parents	1,195	
Diesel Fuel	20,523	
Tires and Tubes	34,078	
Total Transportation		130,444
Operation of Non-Instructional Services		
Food Service		
Cafeteria Personnel	$ 17,648	
Social Security	1,051	
Pensions	1,338	
Employer Medicare	246	
Total Food Service		20,283

(Continued)

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

General Purpose School Fund (Cont.)		
Operation of Non-Instructional Services (Cont.)		
Community Services		
Other Salaries and Wages	$ 63,597	
Social Security	3,522	
Pensions	4,452	
Life Insurance	158	
Medical Insurance	15,340	
Employer Medicare	824	
Communication	447	
Travel	1,837	
Other Contracted Services	1,321	
Other Supplies and Materials	8,921	
In Service/Staff Development	1,224	
Total Community Services		$ 101,643
Early Childhood Education		
Teachers	$ 212,816	
Clerical Personnel	12,100	
Educational Assistants	65,191	
Other Salaries and Wages	26,553	
Social Security	18,012	
Pensions	22,392	
Life Insurance	959	
Medical Insurance	57,854	
Employer Medicare	4,213	
Travel	52	
Other Contracted Services	3,042	
Instructional Supplies and Materials	932	
Total Early Childhood Education		424,116
Capital Outlay		
Regular Capital Outlay		
Architects	$ 54,315	
Building Construction	1,347,611	
Building Improvements	446,094	
Furniture and Fixtures	665	
Other Equipment	10,880	
Total Regular Capital Outlay		1,859,565

(Continued)

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

General Purpose School Fund (Cont.)			
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 685,924		
Total Education		$ 685,924	
Total General Purpose School Fund			$ 70,258,336
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 91,110		
Educational Assistants	170,060		
Part-time Personnel	24,461		
Other Salaries and Wages	253,290		
Social Security	28,435		
Pensions	34,114		
Life Insurance	1,540		
Medical Insurance	122,695		
Employer Medicare	7,140		
Instructional Supplies and Materials	326,900		
Other Supplies and Materials	64,869		
Regular Instruction Equipment	327,489		
Total Regular Instruction Program		$ 1,452,103	
Special Education Program			
Teachers	$ 381,331		
Educational Assistants	551,661		
Speech Pathologist	125,504		
Social Security	60,915		
Pensions	74,959		
Life Insurance	4,257		
Medical Insurance	173,064		
Employer Medicare	14,246		
Contracts with Private Agencies	7,193		
Other Contracted Services	2,064		
Instructional Supplies and Materials	74,581		
Other Supplies and Materials	2,788		

(Continued)

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

School Federal Projects Fund (Cont.)		
Instruction (Cont.)		
Special Education Program (Cont.)		
Other Charges	$ 1,112	
Special Education Equipment	13,782	
Total Special Education Program		$ 1,487,457
Career and Technical Education Program		
Maintenance and Repair Services - Equipment	$ 7,320	
Instructional Supplies and Materials	14,581	
Software	3,727	
Other Supplies and Materials	21,981	
Vocational Instruction Equipment	94,765	
Total Career and Technical Education Program		142,374
Support Services		
Health Services		
Other Supplies and Materials	$ 9,193	
Total Health Services		9,193
Other Student Support		
Other Salaries and Wages	$ 134,818	
Social Security	7,224	
Pensions	8,391	
Life Insurance	105	
Employer Medicare	1,870	
Travel	2,645	
Other Contracted Services	104,845	
Other Supplies and Materials	52,669	
In Service/Staff Development	20,712	
Other Charges	21,847	
Other Equipment	105,857	
Total Other Student Support		460,983
Regular Instruction Program		
Supervisor/Director	$ 90,022	
Secretary(ies)	38,690	
Instructional Coaches	334,855	

(Continued)

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

School Federal Projects Fund (Cont.)		
Support Services (Cont.)		
Regular Instruction Program (Cont.)		
Other Salaries and Wages	$ 127,229	
In-service Training	5,220	
Social Security	34,137	
Pensions	40,593	
Life Insurance	920	
Medical Insurance	87,346	
Employer Medicare	8,068	
Consultants	267,100	
Travel	12,465	
Contracts for Substitute Teachers - Non-certified	422	
Other Contracted Services	84,336	
Library Books/Media	6,313	
Other Supplies and Materials	23,017	
In Service/Staff Development	370,500	
Other Charges	1,000	
Other Equipment	75,475	
Total Regular Instruction Program		$ 1,607,708
Special Education Program		
Supervisor/Director	$ 38,031	
Psychological Personnel	733	
Medical Personnel	68,410	
Assessment Personnel	59,586	
Other Salaries and Wages	117,005	
In-service Training	232	
Social Security	16,374	
Pensions	18,878	
Life Insurance	483	
Medical Insurance	43,245	
Employer Medicare	3,829	
Evaluation and Testing	2,869	
Maintenance and Repair Services - Equipment	730	
Travel	36,632	
Other Contracted Services	1,586	
Other Supplies and Materials	16,586	

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Special Education Program (Cont.)			
In Service/Staff Development	$ 79,236		
Other Charges	4,014		
Other Equipment	2,787		
Total Special Education Program		$ 511,246	
Career and Technical Education Program			
Other Supplies and Materials	$ 408		
In Service/Staff Development	4,769		
Total Career and Technical Education Program		5,177	
Operation of Plant			
Other Contracted Services	$ 74,306		
Total Operation of Plant		74,306	
Transportation			
Bus Drivers	$ 275		
Social Security	15		
Pensions	21		
Employer Medicare	3		
Contracts with Parents	6,098		
Total Transportation		6,412	
Capital Outlay			
Regular Capital Outlay			
Architects	$ 27,463		
Building Improvements	1,680,275		
Other Capital Outlay	34,502		
Total Regular Capital Outlay		1,742,240	
Total School Federal Projects Fund			$ 7,499,199
Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 78,860		

(Continued)

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

Central Cafeteria Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Food Service (Cont.)			
Accountants/Bookkeepers	$ 37,300		
Clerical Personnel	64,160		
Cafeteria Personnel	1,485,424		
Other Salaries and Wages	34,549		
Social Security	90,998		
Pensions	122,696		
Life Insurance	9,311		
Medical Insurance	561,507		
Employer Medicare	21,282		
Communication	1,800		
Maintenance and Repair Services - Equipment	52,986		
Travel	2,494		
Other Contracted Services	340,542		
Food Preparation Supplies	183,480		
Food Supplies	1,754,613		
Office Supplies	973		
Uniforms	5,193		
USDA - Commodities	364,850		
In Service/Staff Development	11,433		
Food Service Equipment	40,271		
Total Food Service		$ 5,264,722	
Total Central Cafeteria Fund			$ 5,264,722
School Transportation Fund			
Support Services			
Board of Education			
Trustee's Commission	$ 86,881		
Total Board of Education		$ 86,881	
Transportation			
Supervisor/Director	$ 83,329		
Mechanic(s)	320,812		
Bus Drivers	1,466,310		
Clerical Personnel	86,989		

(Continued)

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

School Transportation Fund (Cont.)			
Support Services (Cont.)			
Transportation (Cont.)			
Other Salaries and Wages	$ 253,005		
Social Security	118,071		
Pensions	155,051		
Life Insurance	5,486		
Medical Insurance	349,726		
Employer Medicare	29,978		
Communication	1,462		
Maintenance and Repair Services - Vehicles	33,141		
Medical and Dental Services	3,522		
Travel	1,575		
Other Contracted Services	72,050		
Gasoline	341,110		
Lubricants	14,405		
Office Supplies	2,619		
Propane Gas	18,579		
Tires and Tubes	42,651		
Vehicle Parts	208,543		
Other Supplies and Materials	12,438		
In Service/Staff Development	18,403		
Other Charges	30,183		
Administration Equipment	2,100		
Transportation Equipment	536,582		
Total Transportation		$ 4,208,120	
Total School Transportation Fund			$ 4,295,001
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 2,261,894		
Total Community Services		$ 2,261,894	
Total Internal School Fund			2,261,894

(Continued)

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

Education Capital Projects Fund			
Capital Projects			
Education Capital Projects			
Architects	$ 162,516		
Trustee's Commission	23,541		
Building Construction	742,000		
Building Improvements	1,469,474		
Total Education Capital Projects		$ 2,397,531	
Total Education Capital Projects Fund			$ 2,397,531
Total Governmental Funds - Hawkins County School Department			$ 91,976,683

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*

Hawkins County Mayor and
Board of County Commissioners
Hawkins 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 Hawkins County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Hawkins County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated January 27, 2026. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the discretely presented Hawkins County School Department, as described in our report on Hawkins 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 Hawkins 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 Hawkins County's internal control. Accordingly, we do not express an opinion on the effectiveness of Hawkins County's internal control.

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

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

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hawkins County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

January 27, 2026

JEM/gc

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

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

Hawkins County Mayor and
Board of County Commissioners
Hawkins 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 Hawkins 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 Hawkins County's major federal programs for the year ended June 30, 2025. Hawkins 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, Hawkins 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 (*Government Auditing Standards*) issued by the Comptroller General of the United States; 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 Hawkins 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 Hawkins 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 Hawkins County's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

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

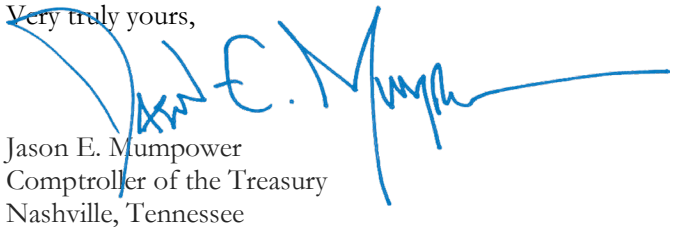
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Hawkins County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Hawkins County's basic financial statements. We issued our report thereon dated January 27, 2026, 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

January 27, 2026

JEM/gc

HAWKINS COUNTY, TENNESSEE, AND THE HAWKINS COUNTY SCHOOL DEPARTMENT
Schedule of Expenditures of Federal Awards and State Grants (1) (2)
For the Year-Ended June 30, 2025

Federal/Pass-Through Agency/State Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
U.S. Department of Agriculture:				
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	$ 0	$ 1,085,128
National School Lunch Program	10.555	N/A	0	3,119,153 (5)
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	0	364,850 (5)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-25-83582	0	73,153 (6)
Direct Award:				
Distance Learning and Telemedicine Loans and Grants	10.855	N/A	0	180,161
Total U.S. Department of Agriculture				$ 4,822,445
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	(3)	0	$ 185,980
Total U.S. Department of Housing and Urban Development				$ 185,980
U.S. Department of Justice:				
Direct Award:				
Public Safety Partnership and Community Policing Grants	16.710	N/A	0	$ 142,490
Total U.S. Department of Justice				$ 142,490
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Alcohol Open Container Requirements	20.607	(7)	0	$ 75,952
Total U.S. Department of Transportation				$ 75,952
U.S. Department of the Treasury:				
Direct Award:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	$ 12,000 (5)
Passed-through Tennessee Department of Environment and Conservation:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(3)	(8) 1,475,612	1,527,684 (5)
Passed-through State Department of Education:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(3)	0	112,053 (5)
Total U.S. Department of the Treasury				$ 1,651,737
U.S. Department of Education:				
Passed-through State Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(3)	0	$ 58,975
Passed-through East Tennessee State University:				
Supporting Effective Educator Development Program	84.423	(3)	0	400,108
Passed-through State Department of Education:				
Title 1 Grants to Local Educational Agencies	84.010	N/A	0	2,047,903
Special Education Cluster (IDEA): (4)				
Special Education - Grants to States	84.027	N/A	0	1,913,715
Special Education - Preschool Grants	84.173	N/A	0	26,014
Career and Technical Education - Basic Grants to States	84.048	N/A	0	189,559
Education for Homeless Children and Youth	84.196	N/A	0	50,684
English Language Acquisition Grants	84.365	N/A	0	3,686
Supporting Effective Instruction State Grants	84.367	N/A	0	360,848
Student Support and Academic Enrichment Program	84.424	N/A	0	515,731
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	0	2,329,197 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth (ESSER ARP)	84.425W	N/A	0	2,886 (5)
Passed-through Niswonger Foundation:				
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	(3)	0	295,424 (5)
Total U.S. Department of Education				$ 8,194,730

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
U.S. Department of Health and Human Services:				
Passed-through State Department of Health:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	GG-25-83582	$ 0	$ 125 (6)
Emergency Response: Public Health Crisis Response	93.354	GG-25-83582	0	684 (6)
Medicaid Cluster: (4)				
Medical Assistance Program	93.778	GG-25-83582	0	36,646 (6)
Preventive Health Services - Sexually Transmitted Diseases Control Grant	93.977	GG-25-83582	0	10,690 (6)
Maternal and Child Health Services Block Grant to the States	93.994	GG-25-83582	0	11,556 (6)
Total U.S. Department of Health and Human Services				$ 59,701
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Disaster Grants - Public Assistance	97.036	(3)	0	$ 63,421
Emergency Management Performance Grants	97.042	(3)	0	41,256
Total U.S. Department of Homeland Security				$ 104,677
Total Expenditures of Federal Awards				$ 15,237,712

State Grants		Contract Number	
Safe Schools Act Grant - State Department of Education	N/A	(3)	$ 148,281
School Resource Office - Finance and Administration	N/A	(3)	1,178,443
Innovative School Models - State Department of Education	N/A	(3)	1,821,597
Summer Learning Camps - State Department of Education	N/A	(3)	576,136
Senior Center Competitive Grant - Tennessee Commission on Aging Disability	N/A	(3)	38,169
Used Automotive Fluid Recycling Grant - State Department of Environment and Conservation	N/A	(3)	25,234
Airport Maintenance Programs - State Department of Transportation	N/A	(3)	11,561
Drug Court Discretionary Grant Program - State Department of Mental Health	N/A	(3)	93,035
Training Equipment Grant - State Department of Corrections	N/A	(3)	13,390
Violent Crime Intervention Funding - Tennessee Office of Criminal Justice Program	N/A	(9)	192,943
Tourism Enhancement Grant - State Department of Tourism	N/A	(3)	31,714
Litter Program - State Department of Transportation	N/A	(3)	53,826
Early Childhood Education Pilot Project - State Department of Education	N/A	(3)	402,755
Special Education Preschool - State Department of Education	N/A	(3)	142,121
Drivers Education - State Department of Education	N/A	(3)	11,901
State Aid Program - State Department of Transportation	N/A	(3)	937,316
Health Department Programs - State Department of Health	N/A	GG-25-83582	186,218 (6)
Total State Grants			$ 5,864,640

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) Hawkins County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) Information not available.
(4) Child Nutrition Cluster total $4,569,131; Special Education Cluster (IDEA) total $1,939,729; Medicaid Cluster total $36,646.
(5) Total for ALN 10.555 is $3,484,003; ALN 21.027, $1,651,737; ALN 84.425; $2,627,507.
(6) Total for federal GG-25-83582 is $132,854. Total state and federal is $319,072.
(7) Multiple pass-through identifying numbers: Z-24-THS125 $54,612; Z-25-THS133 $21,340.
(8) SUBRECIPIENT AMOUNTS
The following amounts were paid to subrecipients from COVID 19 - Coronavirus State and Local Fiscal Recovery Funds:

Program Title	ALN	Amount Provided to Subrecipient
First Utility District	21.027	$ 1,384,849
Lakeview Utility District	21.027	90,763
Total Amounts provided to subrecipients		$ 1,475,612

Additional Notes for State Grants:
(9) $79,696 passed-through Hancock County, Tennessee

HAWKINS 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 Hawkins 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
OFFICES OF COUNTY MAYOR AND ROAD SUPERINTENDENT					
2024	236	2024-001	Deficiencies were noted in the purchases of used vehicles and equipment.	N/A	Corrected
OFFICE OF COUNTY MAYOR					
2024	237	2024-002	A payroll tax deposit to the Internal Revenue Service was not properly remitted resulting in the assessment of penalties totaling $1,808.	N/A	Corrected
OFFICE OF TRUSTEE					
2024	237	2024-003	Bank statements were not accurately reconciled with the general ledger.	N/A	Corrected

Prior-year Federal Awards Findings

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

HAWKINS 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 Hawkins County is unmodified.

2. Internal Control Over Financial Reporting:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

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

Federal Awards:

4. Internal Control Over Major Federal Programs:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

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

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

7. Identification of Major Federal Programs:

* Assistance Listing Numbers: 10.553 and 10.555	Child Nutrition Cluster: School Breakfast Program and National School Lunch Program
* Assistance Listing Numbers: 84.027 and 84.173	Special Education Cluster (IDEA): Special Education - Grants to States, Special Education - Preschool Grants

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

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

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

There were no findings resulting from the audit of the financial statements of Hawkins County, Tennessee, for the year ended June 30, 2025.

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.

HAWKINS COUNTY, TENNESSEE
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2025

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

BEST PRACTICE

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Hawkins County.

HAWKINS COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING AND BUDGETING

Hawkins County operates under provisions of Chapter 256, Private Acts of 1957, as amended. This act provides for the county mayor to make purchases for all departments of Hawkins County, including the discretely presented Hawkins County School Department.

Hawkins County does not have a central system of accounting and budgeting. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting and budgeting processes. The absence of a central system of accounting and budgeting has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting and budgeting is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Hawkins County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting and budgeting covering all county departments.