



## ANNUAL FINANCIAL REPORT

### Union County, Tennessee

*For the Year Ended June 30, 2025*

**Jason E. Mumpower**  
*Comptroller of the Treasury*



**DIVISION OF  
LOCAL GOVERNMENT AUDIT**

**ANNUAL FINANCIAL REPORT  
UNION 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](http://www.comptroller.tn.gov).

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## UNION COUNTY, TENNESSEE

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## *Summary of Audit Findings*

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

### *Scope*

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

### *Results*

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

Our audit resulted in no findings.



## INTRODUCTORY SECTION

# UNION COUNTY OFFICIALS

June 30, 2025

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## Officials

Jason Bailey, County Mayor  
David Cox, Highway Superintendent  
Gregory Clay, Director of Schools  
Gina Gilbert, Trustee  
Randy Turner, Assessor of Property  
Pam Ailor, County Clerk  
Barbara Williams, Circuit and General Sessions Courts Clerk  
Sandra Edmondson, Clerk and Master  
Ann Russell, Register of Deeds  
Billy Breeding, Sheriff  
Melissa Brown, Finance Director

## Board of County Commissioners

Jason Bailey, County Mayor, Chairman	Sidney Jessee Jr.
Lynn Beeler	R.L. Jones
Mike Boles	Larry Lay
Angela Connor-Murphy	Ashley Mike
Danny Cooke	Kenny Moore
Bill Cox	Gerald Simmons
Greg Dyer	Eddie Simpson
Linda Effler	Cheryl Walker
Dawn Flatford	

## Highway Commission

Allen Collins, Chairman	Paul Hill
Harold Brantley	Elmer Munsey
Wade Brantley	Johnny Raley
Darrell Dyer	

## Board of Education

Jessica Buck , Chairman	Charlie Hamilton
James E Carter	Rebecca Lock
Danny Wayne Collins	Terry Washam
Harold Cooke	

## Financial Management Committee

Jason Bailey, County Mayor, Chairman	Dawn Flatford
Gregory Clay, Director of Schools	Sidney Jessee Jr.
David Cox, Highway Superintendent	Gerald Simmons
James E Carter	

## Audit Committee

Sidney Jessee, Jr., Chairman  
Gail Corum  
Jennifer Garren

## FINANCIAL SECTION



JASON E. MUMPOWER  
*Comptroller*

### **Independent Auditor's Report**

Union County Mayor and  
Board of County Commissioners  
Union 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 Union County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

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

We did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Union County School Department, which represent .98 percent, 1.11 percent, and 1.98 percent, respectively, of the assets, net position, and revenues of the discretely presented Union County School Department as of June 30, 2025. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Internal School Fund of the Union County School Department, is based solely on the report of the other auditors.

##### ***Basis for Opinions***

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

### *Changes in Accounting Principle*

As described in Note V. B., Union 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 (\$33,095) for the primary government and (\$122,827) for the discretely presented Union County School Department. These restatements were necessary because of the transitional requirements of GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Union 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 Union 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 Union 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 Union County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, budgetary comparison schedules of the General Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Union 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, budgetary comparison schedules of the General Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Union 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 August 26, 2025, on our consideration of Union 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 Union 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 Union County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee

August 26, 2025

JEM/gc

## **BASIC FINANCIAL STATEMENTS SECTION**

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

	<b>Primary Government</b>	<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Union County School Department</b>
<b>ASSETS</b>		
Cash	\$ 3,250	\$ 664,441
Equity in Pooled Cash and Investments	27,200,290	19,858,631
Accounts Receivable	1,065,812	0
Allowance for Uncollectibles	(613,198)	0
Due from Other Governments	2,487,893	3,023,892
Due from Primary Government	0	87,447
Property Taxes Receivable	8,383,512	1,896,616
Allowance for Uncollectible Property Taxes	(189,917)	(43,979)
Restricted Assets - Amounts Accumulated for Pension Benefits	0	515,913
Net Pension Asset - Agent Plan	641	4,547
Net Pension Asset - Teacher Retirement Plan	0	180,946
Net Pension Asset - Teacher Legacy Pension Plan	0	5,858,233
Capital Assets:		
Assets Not Depreciated:		
Land	607,008	2,114,255
Construction in Progress	7,904,775	14,007,095
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	1,585,048	15,242,724
Infrastructure	3,247,322	87,907
Other Capital Assets	2,520,119	2,066,164
Total Assets	<u>\$ 54,202,555</u>	<u>\$ 65,564,832</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension Changes in Experience	\$ 1,432,664	\$ 2,128,490
Pension Changes in Assumptions	226,832	71,904
Pension Changes in Proportion	0	70,622
Pension Contributions After Measurement Date	385,152	1,211,045
OPEB Changes in Experience	3,796	411,961
OPEB Changes in Proportion	0	496,638
OPEB Changes in Assumptions	9,287	774,224
OPEB Contributions After Measurement Date	115	169,115
Total Deferred Outflows of Resources	<u>\$ 2,057,846</u>	<u>\$ 5,333,999</u>

(Continued)

**UNION COUNTY, TENNESSEE**  
**Statement of Net Position (Cont.)**

	Primary Government	Governmental Activities	Component Unit
	Union County	School Department	
<b>LIABILITIES</b>			
Accounts Payable	\$ 585,189	\$ 41,190	
Accrued Payroll	177,111	1,153,543	
Payroll Deductions Payable	0	1,347,436	
Contacts Payable	2,784,044	0	
Retainage Payable	146,528	0	
Accrued Interest Payable	44,626	0	
Due to Component Units	87,447	0	
Due to State of Tennessee	258	613	
Due to Other Governments	216,745	0	
Cash Bonds	1,000	0	
Health Insurance Payments	0	20,000	
Noncurrent Liabilities:			
Due Within One Year - Debt	849,636	0	
Due Within One Year - Other	230,354	365,046	
Due in More Than One Year - Debt	10,308,598	0	
Due in More Than One Year - Other	692,846	5,259,409	
Total Liabilities	<u>\$ 16,124,382</u>	<u>\$ 8,187,237</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Current Property Taxes	\$ 8,046,520	\$ 1,817,710	
Pension Changes in Experience	59,450	111,685	
Pension Changes in Investment Earnings	177,679	1,329,773	
Pension Changes in Proportion	0	91,140	
OPEB Changes in Experience	19,462	559,471	
OPEB Changes in Proportion	0	425,340	
OPEB Changes in Assumptions	26,457	362,834	
Deferred Credit on Refunding	16,702	0	
Total Deferred Inflows of Resources	<u>\$ 8,346,270</u>	<u>\$ 4,697,953</u>	
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 10,686,793	\$ 33,518,145	
Restricted for:			
General Government	163,732	0	
Finance	166,828	0	
Administration of Justice	12,095	0	
Public Safety	134,815	0	
Public Health and Welfare	272,381	0	
Social, Cultural, Recreational	1,782	0	
Highways	845,080	0	
Education	0	2,023,449	
Debt Service	5,217,855	0	
Capital Projects	646,993	0	
Pensions	641	6,559,639	
Unrestricted	<u>13,640,754</u>	<u>15,912,408</u>	
Total Net Position	<u><u>\$ 31,789,749</u></u>	<u><u>\$ 58,013,641</u></u>	

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

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

Functions/Programs	Expenses	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Component Unit		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government					
		Primary Governmental Activities	Union County School Department							
<b>Primary Government:</b>										
<b>Governmental Activities:</b>										
General Government	\$ 2,442,036	\$ 348,331	\$ 735,869	\$ 105,954	\$ (1,251,882)	\$ 0	\$ 0			
Finance	1,662,046	1,207,567	0	0	(454,479)			0		
Administration of Justice	744,709	295,728	41,555	0	(407,426)			0		
Public Safety	4,963,698	346,466	462,816	9,380	(4,145,036)			0		
Public Health and Welfare	3,836,796	1,436,130	1,395,785	390,555	(614,326)			0		
Social, Cultural, and Recreational Services	488,028	31,414	100,000	0	(356,614)			0		
Agriculture and Natural Resources	184,314	0	0	0	(184,314)			0		
Highways	3,474,502	5,651	2,105,964	186,027	(1,176,860)			0		
Education	50,397	0	0	0	(50,397)					
Interest on Long-term Debt	313,628	0	0	0	(313,628)			0		
Total Primary Government	<u>\$ 18,160,154</u>	<u>\$ 3,671,287</u>	<u>\$ 4,841,989</u>	<u>\$ 691,916</u>	<u>\$ (8,954,962)</u>			0		
<b>Component Unit:</b>										
Union County School Department	\$ 65,381,236	\$ 186,284	\$ 10,515,465	\$ 346,345	\$ 0	\$ (54,333,142)				
Total Component Unit	<u>\$ 65,381,236</u>	<u>\$ 186,284</u>	<u>\$ 10,515,465</u>	<u>\$ 346,345</u>	<u>\$ 0</u>	<u>\$ (54,333,142)</u>				

(Continued)

## UNION COUNTY, TENNESSEE

## Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Governmental Activities	Union County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 4,392,209	\$ 1,871,301
Property Taxes Levied for Ambulance Service					989,807	0
Property Taxes Levied for Highways					369,818	0
Property Taxes Levied for Debt Service					1,511,069	0
Property Taxes Levied for Capital Projects					607,040	0
Local Option Sales Taxes					996,460	2,236,662
Wheel Tax					974,063	0
Business Tax					159,243	0
Hotel/Motel Tax					146,988	0
Wholesale Beer Tax					84,936	0
Mixed Drink Tax					11,933	0
Mineral Severance Tax					109,743	0
Litigation Tax - General					29,648	0
Litigation Tax - Special Purpose					31,241	0
Litigation Tax - Jail, Workhouse, or Courthouse					13,170	0
Other Local Taxes					1,694	14,772
Grants and Contributions Not Restricted to Specific Programs					2,273,525	52,040,501
Unrestricted Investment Income					2,022,602	28,182
Miscellaneous					66,862	25,315
Total General Revenues					\$ 14,792,051	\$ 56,216,733
Change in Net Position					\$ 5,837,089	\$ 1,883,591
Net Position, July 1, 2024					25,985,755	56,252,877
Restatement - See Note I.D.10.					(33,095)	(122,827)
Net Position, June 30, 2025					\$ 31,789,749	\$ 58,013,641

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

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

	<b>Major Funds</b>					
	General	Ambulance Service	Highway /	General	General	Other
			Public Works	Debt Service	Capital Projects	Capital Projects
<b>ASSETS</b>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	4,793,349	636,150	461,107	9,493,990	2,786,938	6,991,482
Accounts Receivable	1,938	1,041,350	0	0	0	0
Allowance for Uncollectibles	0	(613,198)	0	0	0	0
Due from Other Governments	435,233	0	397,038	0	1,331,917	0
Due from Other Funds	25,774	0	0	0	0	0
Property Taxes Receivable	4,740,126	1,024,858	383,294	1,594,586	640,648	0
Allowance for Uncollectible Property Taxes	(106,737)	(23,529)	(8,795)	(36,280)	(14,576)	0
<b>Total Assets</b>	<b>\$ 9,889,683</b>	<b>\$ 2,065,631</b>	<b>\$ 1,232,644</b>	<b>\$ 11,052,296</b>	<b>\$ 4,744,927</b>	<b>\$ 6,991,482</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 39,679	\$ 4,709	\$ 0	\$ 0	\$ 446,725	\$ 0
Accrued Payroll	131,606	25,532	19,973	0	0	0
Contracts Payable	0	0	0	0	0	2,784,044
Retainage Payable	0	0	0	0	0	146,528
Due to Other Funds	0	0	0	0	20,000	0
Due to Component Units	87,447	0	0	0	0	0
Due to State of Tennessee	258	0	0	0	0	0
Due to Other Governments	216,745	0	0	0	0	0
Cash Bonds	1,000	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 476,735</b>	<b>\$ 30,241</b>	<b>\$ 19,973</b>	<b>\$ 0</b>	<b>\$ 466,725</b>	<b>\$ 2,930,572</b>

(Continued)

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

	<b>Major Funds</b>				
	General	Ambulance Service	Highway / Public Works	General Debt Service	General Capital Projects
Deferred Current Property Taxes	\$ 4,551,283	\$ 982,840	\$ 367,592	\$ 1,530,075	\$ 614,730
Deferred Delinquent Property Taxes	72,104	16,237	6,066	24,792	9,960
Other Deferred/Unavailable Revenue	139,536	323,240	183,977	0	0
<b>Total Deferred Inflows of Resources</b>	<b>\$ 4,762,923</b>	<b>\$ 1,322,317</b>	<b>\$ 557,635</b>	<b>\$ 1,554,867</b>	<b>\$ 624,690</b>

**FUND BALANCES**

## Restricted:

Restricted for General Government	\$ 56,894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Restricted for Finance	166,828	0	0	0	0	0
Restricted for Administration of Justice	12,095	0	0	0	0	0
Restricted for Public Safety	98,070	0	0	0	0	0
Restricted for Public Health and Welfare	14,912	0	0	0	0	0
Restricted for Social, Cultural, and Recreational Services	1,782	0	0	0	0	0
Restricted for Other Operations	105,998	0	0	0	0	0
Restricted for Highways/Public Works	0	0	655,036	0	0	0
Restricted for Capital Outlay	0	0	0	0	0	4,060,910
Restricted for Debt Service	0	0	0	5,237,689	0	0
Restricted for Capital Projects	0	0	0	0	637,033	0

(Continued)

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

## Committed:

	General	Ambulance Service	Highway / Public Works	General Debt Service	General Capital Projects	Other Capital Projects
Committed for Public Health and Welfare	\$ 0	\$ 713,073	\$ 0	\$ 0	\$ 0	\$ 0
Committed for Debt Service	0	0	0	4,259,740	0	0
Committed for Capital Projects	0	0	0	0	3,016,479	0
Committed for Other Purposes	0	0	0	0	0	0

## Assigned:

Assigned for General Government	4,500	0	0	0	0	0
Assigned for Public Safety	5,044	0	0	0	0	0
Assigned for Social, Cultural, and Recreational Services	7,375	0	0	0	0	0
Unassigned	4,176,527	0	0	0	0	0
<b>Total Fund Balances</b>	<b>\$ 4,650,025</b>	<b>\$ 713,073</b>	<b>\$ 655,036</b>	<b>\$ 9,497,429</b>	<b>\$ 3,653,512</b>	<b>\$ 4,060,910</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 9,889,683</b>	<b>\$ 2,065,631</b>	<b>\$ 1,232,644</b>	<b>\$ 11,052,296</b>	<b>\$ 4,744,927</b>	<b>\$ 6,991,482</b>

(Continued)

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

	<u>Nonmajor Funds</u>	<u>Other Govern- mental Funds</u>	<u>Total Govern- mental Funds</u>
<b>ASSETS</b>			
Cash	\$ 3,250	\$ 3,250	\$ 3,250
Equity in Pooled Cash and Investments	2,037,274	27,200,290	27,200,290
Accounts Receivable	22,524	1,065,812	1,065,812
Allowance for Uncollectibles	0	(613,198)	(613,198)
Due from Other Governments	323,705	2,487,893	2,487,893
Due from Other Funds	20,000	45,774	45,774
Property Taxes Receivable	0	8,383,512	8,383,512
Allowance for Uncollectible Property Taxes	0	(189,917)	(189,917)
 Total Assets	 \$ 2,406,753	 \$ 38,383,416	 \$ 38,383,416
<b>LIABILITIES</b>			
Accounts Payable	\$ 94,076	\$ 585,189	\$ 585,189
Accrued Payroll	0	177,111	177,111
Contracts Payable	0	2,784,044	2,784,044
Retainage Payable	0	146,528	146,528
Due to Other Funds	25,774	45,774	45,774
Due to Component Units	0	87,447	87,447
Due to State of Tennessee	0	258	258
Due to Other Governments	0	216,745	216,745
Cash Bonds	0	1,000	1,000
 Total Liabilities	 \$ 119,850	 \$ 4,044,096	 \$ 4,044,096

(Continued)

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

	<b>Nonmajor Funds</b>		
	Other Govern- mental Funds	Total Govern- mental Funds	

**DEFERRED INFLOWS OF RESOURCES**

Deferred Current Property Taxes	\$ 0	\$ 8,046,520
Deferred Delinquent Property Taxes	0	129,159
Other Deferred/Unavailable Revenue	0	646,753
Total Deferred Inflows of Resources	\$ 0	\$ 8,822,432

**FUND BALANCES**

## Restricted:

Restricted for General Government	\$ 0	\$ 56,894
Restricted for Finance	0	166,828
Restricted for Administration of Justice	0	12,095
Restricted for Public Safety	36,745	134,815
Restricted for Public Health and Welfare	257,469	272,381
Restricted for Social, Cultural, and Recreational Services	0	1,782
Restricted for Other Operations	0	105,998
Restricted for Highways/Public Works	0	655,036
Restricted for Capital Outlay	0	4,060,910
Restricted for Debt Service	0	5,237,689
Restricted for Capital Projects	0	637,033

(Continued)

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

## Committed:

	Nonmajor Funds	Total Governmental Funds
	Other Govern- mental Funds	Governmental Funds
Committed for Public Health and Welfare	\$ 315,434	\$ 1,028,507
Committed for Debt Service	0	4,259,740
Committed for Capital Projects	51,481	3,067,960
Committed for Other Purposes	1,625,774	1,625,774

## Assigned:

Assigned for General Government	0	4,500
Assigned for Public Safety	0	5,044
Assigned for Social, Cultural, and Recreational Services	0	7,375
Unassigned	0	4,176,527
<b>Total Fund Balances</b>	<b>\$ 2,286,903</b>	<b>\$ 25,516,888</b>

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$ 2,406,753	\$ 38,383,416
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The notes to the financial statements are an integral part of this statement.

**UNION 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)	\$ 25,516,888
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	
Add: land	\$ 607,008
Add: construction in progress	7,904,775
Add: buildings and improvements net of accumulated depreciation	1,585,048
Add: infrastructure net of accumulated depreciation	3,247,322
Add: other capital assets net of accumulated depreciation	<u>2,520,119</u>
	15,864,272
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Less: bonds payable	\$ (10,765,636)
Less: deferred amount on refunding	(16,702)
Less: unamortized portion of debt premiums	(392,598)
Less: compensated absences	(230,239)
Less: OPEB liability	(53,749)
Less: net pension liability - agent plan (Union County Plan)	(639,212)
Less: accrued interest on bonds	<u>(44,626)</u>
	(12,142,762)
(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 pension and OPEB expense in future years.	
Add: deferred outflows of resources related to pensions	\$ 2,044,648
Less: deferred inflows of resources related to pensions	(237,129)
Add: deferred outflows of resources related to OPEB	13,198
Less: deferred inflows of resources related to OPEB	<u>(45,919)</u>
	1,774,798
(4) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.	775,912
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.	
Add: net pension asset - teacher agent plan (Primary Government portion held within the Union County Schools Plan)	<u>641</u>
Net position of governmental activities (Exhibit A)	<u>\$ 31,789,749</u>

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

**UNION COUNTY, TENNESSEE**

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

	<b>Major Funds</b>				
	<i>Formerly</i>	<i>Major</i>	<i>Other</i>	<i>General</i>	<i>Highway / Public Works</i>
	General	Ambulance Service	Government Fund		General Debt Service
<b>Revenues</b>					
Local Taxes	\$ 6,485,251	\$ 989,513	\$ 0	\$ 479,451	\$ 2,483,962
Licenses and Permits	125,784	0	0	0	0
Fines, Forfeitures, and Penalties	79,609	0	0	0	0
Charges for Current Services	580,740	1,157,568	0	8,392	0
Other Local Revenues	112,763	3,608	0	40,882	2,006,942
Fees Received From County Officials	1,038,681	0	0	0	0
State of Tennessee	2,550,036	8,800	0	2,301,556	0
Federal Government	115,334	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	274,063
Total Revenues	<u>\$ 11,088,198</u>	<u>\$ 2,159,489</u>	<u>\$ 0</u>	<u>\$ 2,830,281</u>	<u>\$ 4,764,967</u>

**Expenditures**

## Current:

General Government	\$ 1,451,396	\$ 0	\$ 0	\$ 0	\$ 0	0
Finance	1,610,944	0	0	0	0	0
Administration of Justice	714,590	0	0	0	0	0
Public Safety	4,677,402	0	0	0	0	0
Public Health and Welfare	1,271,455	2,069,603	0	0	0	0

(Continued)

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

	<b>Major Funds</b>				
	<i>Formerly</i>	<i>Major</i>	<i>Other</i>	<i>General</i>	<i>Highway /</i> <i>Public</i> <i>Works</i>
	General	Ambulance Service	Government Fund		General Debt Service
<b>Expenditures (Cont.)</b>					
Current (Cont.)					
Social, Cultural, and Recreational Services	\$ 384,923	\$ 0	\$ 0	\$ 0	\$ 0
Agriculture and Natural Resources	183,374	0	0	0	0
Other Operations	258,436	0	0	0	0
Highways	53,549	0	0	3,233,946	0
Instruction	44,897	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal on Debt	0	0	0	0	701,773
Interest on Debt	0	0	0	0	299,320
Other Debt Service	0	0	0	0	66,650
Capital Projects	0	0	0	0	0
Total Expenditures	\$ 10,650,966	\$ 2,069,603	\$ 0	\$ 3,233,946	\$ 1,067,743
Excess (Deficiency) of Revenues Over Expenditures	\$ 437,232	\$ 89,886	\$ 0	\$ (403,665)	\$ 3,697,224

(Continued)

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

	<b>Major Funds</b>				
	<i>Formerly</i>	<i>Major</i>	<i>Other</i>	<i>General</i>	<i>Highway /</i> <i>Public</i> <i>Works</i>
	General	Ambulance Service	Government Fund		General Debt Service
<b>Other Financing Sources (Uses)</b>					
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Premiums on Debt Sold	0	0	0	0	0
Insurance Recovery	6,307	247	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	(504,187)	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (497,880)</b>	<b>\$ 247</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balances	\$ (60,648)	\$ 90,133	\$ 0	\$ (403,665)	\$ 3,697,224
Change to or Within the Reporting Entity	0	0	(2,004,144)	0	0
<b>Fund Balance, July 1, 2024</b>	<b>4,710,673</b>	<b>622,940</b>	<b>2,004,144</b>	<b>1,058,701</b>	<b>5,800,205</b>
<b>Fund Balance, June 30, 2025</b>	<b>\$ 4,650,025</b>	<b>\$ 713,073</b>	<b>\$ 0</b>	<b>\$ 655,036</b>	<b>\$ 9,497,429</b>

(Continued)

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

	<b>Major Funds (Cont.)</b>		<b>Nonmajor Funds</b>		<b>Total Governmental Funds</b>
	<b>General Capital Projects</b>	<b>Other Capital Projects</b>	<b>Other Govern- mental Funds</b>		
<b>Revenues</b>					
Local Taxes	\$ 606,570	\$ 0	\$ 0	\$ 0	\$ 11,044,747
Licenses and Permits	0	0	0	0	125,784
Fines, Forfeitures, and Penalties	0	0	12,017	0	91,626
Charges for Current Services	0	0	8,925	0	1,755,625
Other Local Revenues	41,975	0	38,208	0	2,244,378
Fees Received From County Officials	0	0	0	0	1,038,681
State of Tennessee	108,917	0	82,819	0	5,052,128
Federal Government	1,566,982	0	351,066	0	2,033,382
Other Governments and Citizens Groups	0	0	82,695	0	356,758
Total Revenues	\$ 2,324,444	\$ 0	\$ 575,730	\$ 0	\$ 23,743,109

**Expenditures**

## Current:

General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,451,396
Finance	0	0	0	0	1,610,944
Administration of Justice	0	0	8,925	0	723,515
Public Safety	0	0	4,947	0	4,682,349
Public Health and Welfare	0	0	62,458	0	3,403,516

(Continued)

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

	<b>Major Funds (Cont.)</b>		<b>Nonmajor Funds</b>		<b>Total Governmental Funds</b>
	<b>General Capital Projects</b>	<b>Other Capital Projects</b>	<b>Other Govern- mental Funds</b>		
<b>Expenditures (Cont.)</b>					
Current (Cont.)					
Social, Cultural, and Recreational Services	\$ 0	\$ 0	\$ 0	\$ 0	384,923
Agriculture and Natural Resources	0	0	0	0	183,374
Other Operations	0	0	0	0	258,436
Highways	0	0	0	0	3,287,495
Instruction	0	0	0	0	44,897
Capital Outlay	0	5,177,479	0	0	5,177,479
Debt Service:					
Principal on Debt	0	0	0	0	701,773
Interest on Debt	0	0	0	0	299,320
Other Debt Service	0	159,041	0	0	225,691
Capital Projects	3,196,320	5,500	733,375	0	3,935,195
Total Expenditures	\$ 3,196,320	\$ 5,342,020	\$ 809,705	\$ 0	26,370,303
Excess (Deficiency) of Revenues Over Expenditures	\$ (871,876)	\$ (5,342,020)	\$ (233,975)	\$ (2,627,194)	

(Continued)

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

	<b>Major Funds (Cont.)</b>		<b>Nonmajor Funds</b>		<b>Total Governmental Funds</b>
	<b>General Capital Projects</b>	<b>Other Capital Projects</b>	<b>Other Govern- mental Funds</b>	<b>Governmental Funds</b>	
<b>Other Financing Sources (Uses)</b>					
Bonds Issued	\$ 0	\$ 9,000,000	\$ 0	\$ 9,000,000	
Premiums on Debt Sold	0	402,930	0	402,930	
Insurance Recovery	0	0	0	6,554	
Transfers In	50,000	0	454,187	504,187	
Transfers Out	0	0	0	(504,187)	
Total Other Financing Sources (Uses)	\$ 50,000	\$ 9,402,930	\$ 454,187	\$ 9,409,484	
Net Change in Fund Balances	\$ (821,876)	\$ 4,060,910	\$ 220,212	\$ 6,782,290	
Change to or Within the Reporting Entity	0	0	2,004,144	0	
Fund Balance, July 1, 2024	4,475,388	0	62,547	18,734,598	
Fund Balance, June 30, 2025	\$ 3,653,512	\$ 4,060,910	\$ 2,286,903	\$ 25,516,888	

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

**UNION 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)	\$ 6,782,290
(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	\$ 8,662,682
Less: current-year depreciation expense	<u>(753,336)</u> 7,909,346
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Add: deferred delinquent property taxes and other deferred June 30, 2025	\$ 775,912
Less: deferred delinquent property taxes and other deferred June 30, 2024	<u>(528,332)</u> 247,580
(3) The issuance of long-term debt (e.g., bonds, notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.	
Add: principal payments on bonds	\$ 701,773
Add: change in deferred amount on refunding	6,180
Less: bond proceeds	<u>(9,000,000)</u>
Less: change in premium on debt issuances	<u>(392,598)</u> (8,684,645)
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in accrued interest payable	\$ (30,820)
Change in compensated absences payable	(10,579)
Change in net OPEB liability	767
Change in net pension liability/asset	(31,392)
Change in deferred outflows related to OPEB	(3,385)
Change in deferred inflows related to OPEB	5,683
Change in deferred outflows related to pensions	<u>(290,589)</u>
Change in deferred inflows related to pensions	<u>(57,167)</u> (417,482)
Change in net position of governmental activities (Exhibit B)	<u>\$ 5,837,089</u>

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

**UNION 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		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 6,485,251	\$ 0	\$ 0	\$ 6,485,251	\$ 5,633,600	\$ 5,633,600	\$ 851,651
Licenses and Permits	125,784	0	0	125,784	119,071	119,071	6,713
Fines, Forfeitures, and Penalties	79,609	0	0	79,609	73,086	73,086	6,523
Charges for Current Services	580,740	0	0	580,740	650,571	666,604	(85,864)
Other Local Revenues	112,763	0	0	112,763	53,750	106,205	6,558
Fees Received From County Officials	1,038,681	0	0	1,038,681	944,891	949,824	88,857
State of Tennessee	2,550,036	0	0	2,550,036	2,009,630	2,949,204	(399,168)
Federal Government	115,334	0	0	115,334	692,450	200,874	(85,540)
Total Revenues	<u>\$ 11,088,198</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,088,198</u>	<u>\$ 10,177,049</u>	<u>\$ 10,698,468</u>	<u>\$ 389,730</u>
<b>Expenditures</b>							
General Government							
County Commission	\$ 112,057	\$ 0	\$ 0	\$ 112,057	\$ 111,844	\$ 112,057	\$ 0
Board of Equalization	630	0	0	630	800	800	170
Beer Board	1,070	0	0	1,070	2,000	2,000	930
County Mayor/Executive	178,758	0	0	178,758	216,648	185,436	6,678
County Attorney	20,303	0	0	20,303	13,598	22,070	1,767
Election Commission	246,835	0	0	246,835	308,358	300,560	53,725
Register of Deeds	201,888	0	0	201,888	222,705	224,509	22,621
Development	16,360	0	0	16,360	18,459	18,459	2,099
County Buildings	557,526	(1,665)	4,500	560,361	496,956	628,517	68,156
Other General Administration	115,969	0	0	115,969	81,441	124,203	8,234

(Continued)

**UNION COUNTY, TENNESSEE**

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
Finance							
Accounting and Budgeting	\$ 470,453	\$ 0	\$ 0	\$ 470,453	\$ 469,476	\$ 475,729	\$ 5,276
Property Assessor's Office	247,264	0	0	247,264	256,312	259,634	12,370
County Trustee's Office	279,150	0	0	279,150	298,753	291,851	12,701
County Clerk's Office	415,914	0	0	415,914	475,769	470,175	54,261
Other Finance	198,163	0	0	198,163	190,000	207,138	8,975
Administration of Justice							
Circuit Court	331,548	0	0	331,548	362,251	363,056	31,508
General Sessions Court	156,083	0	0	156,083	163,902	166,375	10,292
Chancery Court	216,375	0	0	216,375	228,678	236,039	19,664
Victim Assistance Programs	10,584	0	0	10,584	16,232	16,232	5,648
Public Safety							
Sheriff's Department	1,877,820	(108)	4,868	1,882,580	2,037,302	2,183,776	301,196
Special Patrols	745,380	0	0	745,380	775,000	910,384	165,004
Jail	1,507,387	(2,703)	0	1,504,684	1,618,048	1,657,386	152,702
Juvenile Services	140,444	0	176	140,620	143,677	144,099	3,479
Fire Prevention and Control	80,000	0	0	80,000	80,000	80,000	0
Rescue Squad	25,000	0	0	25,000	25,000	25,000	0
Other Emergency Management	151,000	0	0	151,000	152,416	152,416	1,416
County Coroner/Medical Examiner	30,566	0	0	30,566	50,000	50,000	19,434
Public Safety Grants Program	119,805	0	0	119,805	0	142,983	23,178

(Continued)

**UNION COUNTY, TENNESSEE**

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
Public Health and Welfare							
Local Health Center	\$ 64,836	\$ 0	\$ 0	\$ 64,836	\$ 63,762	\$ 82,130	\$ 17,294
Alcohol and Drug Programs	39,540	0	0	39,540	0	111,701	72,161
Other Local Health Services	76,968	0	0	76,968	232,447	127,800	50,832
Appropriation to State	23,500	0	0	23,500	23,500	23,500	0
Sanitation Management	8,214	0	0	8,214	10,000	10,000	1,786
Convenience Centers	1,058,397	0	0	1,058,397	1,057,908	1,058,397	0
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	137,915	0	0	137,915	142,552	148,777	10,862
Libraries	224,646	0	38	224,684	201,082	242,332	17,648
Parks and Fair Boards	22,362	(3,162)	0	19,200	33,000	33,000	13,800
Agriculture and Natural Resources							
Agricultural Extension Service	121,776	0	0	121,776	124,969	125,261	3,485
Forest Service	500	0	0	500	500	500	0
Soil Conservation	61,098	0	0	61,098	73,883	74,142	13,044
Other Operations							
Other Economic and Community Development	\$ 5,032	\$ 0	\$ 0	\$ 5,032	\$ 0	\$ 100,000	\$ 94,968
Veterans' Services	12,914	0	0	12,914	21,285	21,285	8,371
Other Charges	172,460	0	0	172,460	170,827	172,460	0
Employee Benefits	58,650	0	0	58,650	72,712	66,505	7,855
Miscellaneous	9,380	0	0	9,380	0	9,500	120
Highways							
Litter and Trash Collection	53,549	0	0	53,549	59,565	59,566	6,017
Instruction							
Career and Technical Education Program	44,897	0	0	44,897	0	50,000	5,103
Total Expenditures	\$ 10,650,966	\$ (7,638)	\$ 9,582	\$ 10,652,910	\$ 11,103,617	\$ 11,967,740	\$ 1,314,830

(Continued)

**UNION COUNTY, TENNESSEE**

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ 437,232	\$ 7,638	\$ (9,582)	\$ 435,288	\$ (926,568)	\$ (1,269,272)	\$ 1,704,560
<b>Other Financing Sources (Uses)</b>							
Insurance Recovery	\$ 6,307	\$ 0	\$ 0	\$ 6,307	\$ 0	\$ 6,307	\$ 0
Transfers Out	(504,187)	0	0	(504,187)	0	(504,188)	1
Total Other Financing Sources	\$ (497,880)	\$ 0	\$ 0	\$ (497,880)	\$ 0	\$ (497,881)	1
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ (60,648)	\$ 7,638	\$ (9,582)	\$ (62,592)	\$ (926,568)	\$ (1,767,153)	\$ 1,704,561
	4,710,673	(7,638)	0	4,703,035	6,335,578	6,335,578	(1,632,543)
Fund Balance, June 30, 2025	\$ 4,650,025	\$ 0	\$ (9,582)	\$ 4,640,443	\$ 5,409,010	\$ 4,568,425	\$ 72,018

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

**UNION COUNTY, TENNESSEE**

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Actual Revenues/ Expenditures (Budgetary Basis)		Budgeted Amounts		Variance with Final Budget - Positive (Negative)
			Original	Final	Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 989,513	\$ 0	\$ 989,513	\$ 926,310	\$ 946,335	\$ 43,178	
Charges for Current Services	1,157,568	0	1,157,568	1,130,000	1,130,000		27,568
Other Local Revenues	3,608	0	3,608	0	2,909		699
State of Tennessee	8,800	0	8,800	0	8,800		0
<b>Total Revenues</b>	<b>\$ 2,159,489</b>	<b>\$ 0</b>	<b>\$ 2,159,489</b>	<b>\$ 2,056,310</b>	<b>\$ 2,088,044</b>	<b>\$ 71,445</b>	
<b>Expenditures</b>							
Public Health and Welfare							
Ambulance/Emergency Medical Services	\$ 2,069,603	\$ (2,534)	\$ 2,067,069	\$ 2,178,232	\$ 2,209,966	\$ 142,897	
<b>Total Expenditures</b>	<b>\$ 2,069,603</b>	<b>\$ (2,534)</b>	<b>\$ 2,067,069</b>	<b>\$ 2,178,232</b>	<b>\$ 2,209,966</b>	<b>\$ 142,897</b>	
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 89,886	\$ 2,534	\$ 92,420	\$ (121,922)	\$ (121,922)	\$ 214,342	
<b>Other Financing Sources (Uses)</b>							
Insurance Recovery	\$ 247	\$ 0	\$ 247	\$ 0	\$ 0	\$ 247	
<b>Total Other Financing Sources</b>	<b>\$ 247</b>	<b>\$ 0</b>	<b>\$ 247</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 247</b>	
Net Change in Fund Balance	\$ 90,133	\$ 2,534	\$ 92,667	\$ (121,922)	\$ (121,922)	\$ 214,589	
Fund Balance, July 1, 2024	622,940	(2,534)	620,406	602,733	602,733	17,673	
<b>Fund Balance, June 30, 2025</b>	<b>\$ 713,073</b>	<b>\$ 0</b>	<b>\$ 713,073</b>	<b>\$ 480,811</b>	<b>\$ 480,811</b>	<b>\$ 232,262</b>	

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

**UNION 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	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<b>Revenues</b>						
Local Taxes	\$ 479,451	\$ 0	\$ 479,451	\$ 443,635	\$ 443,635	\$ 35,816
Charges for Current Services	8,392	0	8,392	0	0	8,392
Other Local Revenues	40,882	0	40,882	25,876	37,557	3,325
State of Tennessee	2,301,556	0	2,301,556	2,168,104	2,180,816	120,740
<b>Total Revenues</b>	<b>\$ 2,830,281</b>	<b>\$ 0</b>	<b>\$ 2,830,281</b>	<b>\$ 2,637,615</b>	<b>\$ 2,662,008</b>	<b>\$ 168,273</b>
<b>Expenditures</b>						
Highways						
Administration	\$ 338,464	\$ 0	\$ 338,464	\$ 409,218	\$ 340,896	\$ 2,432
Highway and Bridge Maintenance	2,488,257	(239,200)	2,249,057	1,685,264	2,351,040	101,983
Operation and Maintenance of Equipment	189,802	0	189,802	275,923	287,133	97,331
Ferry Operations	48,514	0	48,514	48,559	48,633	119
Other Charges	109,040	0	109,040	120,651	121,195	12,155
Capital Outlay	59,869	0	59,869	98,000	163,111	103,242
<b>Total Expenditures</b>	<b>\$ 3,233,946</b>	<b>\$ (239,200)</b>	<b>\$ 2,994,746</b>	<b>\$ 2,637,615</b>	<b>\$ 3,312,008</b>	<b>\$ 317,262</b>
<b>Excess (Deficiency) of Revenues</b>						
Over Expenditures	\$ (403,665)	\$ 239,200	\$ (164,465)	\$ 0	\$ (650,000)	\$ 485,535
Net Change in Fund Balance	\$ (403,665)	\$ 239,200	\$ (164,465)	\$ 0	\$ (650,000)	\$ 485,535
Fund Balance, July 1, 2024	1,058,701	(239,200)	819,501	385,894	1,035,894	(216,393)
Fund Balance, June 30, 2025	<b>\$ 655,036</b>	<b>\$ 0</b>	<b>\$ 655,036</b>	<b>\$ 385,894</b>	<b>\$ 385,894</b>	<b>\$ 269,142</b>

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

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

	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash	\$ 1,192,097
Due from Other Governments	<u>231,402</u>
Total Assets	<u>\$ 1,423,499</u>
<b>LIABILITIES</b>	
Due to Other Taxing Units	<u>\$ 231,402</u>
Total Liabilities	<u>\$ 231,402</u>
<b>NET POSITION</b>	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 1,192,097</u>
Total Net Position	<u>\$ 1,192,097</u>

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

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

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Sales Tax Collections for Other Governments	\$ 1,237,755
Fines/Fees and Other Collections	4,255,568
Total Additions	<u><u>\$ 5,493,323</u></u>
<b>DEDUCTIONS</b>	
Payment of Sales Tax Collections to Other Governments	\$ 1,237,755
Payments to State	2,896,297
Payments to Individuals and Others	1,669,672
Total Deductions	<u><u>\$ 5,803,724</u></u>
Net Increase (Decrease) in Fiduciary Net Position	\$ (310,401)
Net Position, July 1, 2024	<u><u>1,502,498</u></u>
Net Position, June 30, 2025	<u><u>\$ 1,192,097</u></u>

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

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## UNION COUNTY, TENNESSEE

### INDEX OF NOTES TO THE FINANCIAL STATEMENTS

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Union 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 Union County:

**A. *Reporting Entity***

Union County is a public municipal corporation governed by an elected 16-member board. As required by GAAP, these financial statements present Union County (the primary government) and its component units. The financial statements of the Union County Emergency Communications District and the Union County Solid Waste Authority, component units requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of this 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 Union County School Department operates the public school system in the county, and the voters of Union County elect its board. The school department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

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

The Union County Solid Waste Authority oversees the area's solid waste disposal operations, including services provided through a private contractor. The county commission appoints a majority of members of the authority's governing body and must approve any debt issued by the authority. The financial statements of the Union County Solid Waste Authority were not material to the component units' opinion unit and therefore have been omitted from this report.

The Union County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the school department are included in this report as listed in the table of contents. Complete financial statements of the Union County Emergency Communications District and the Union County Solid Waste Authority can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Union County Emergency Communications District  
130 Veterans Street  
Suite A  
Maynardville, TN 37807

Union County Solid Waste Authority  
289 Wolfe Road  
Luttrell, TN 37779

***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 Union 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 Union 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.

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

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

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

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

Fund financial statements of Union 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. Union County has no proprietary funds to report.

Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. 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. Union County considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the General Debt Service Fund for payments to be made early in the following year.

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

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

Union County reports the following major governmental funds:

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

**Ambulance Service Fund** – This special revenue fund is used to account for transactions related to the ambulance service provided by the county. Patient charges are the foundational revenues of this fund.

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

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

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

**Other Capital Projects Fund** – This fund accounts for school construction, renovation, and other capital projects subsequently contributed to the discretely presented Union County School Department.

Additionally, Union County reports the following fund type:

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

The discretely presented Union 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.

**Other Education Special Revenue Fund** – This fund accounts for state revenues, which are committed for use in the virtual education program.

**Education Capital Projects Fund** – The fund is used to account for funding for building construction and renovations of 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 (FY 25) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 24) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found on the [Tennessee Comptroller of the Treasury's website](#).

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

**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 Union County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Union 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. Union County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

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

## **2. Receivables and Payables**

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

All ambulance and property taxes receivables are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles are comprised of estimated amounts for write-offs involving Medicare and Medicaid and estimated amounts of other collections based on the history of the source of receipt (i.e., insurance companies and private citizens). The allowance for uncollectible property taxes is equal to 1.19 percent of total taxes levied.

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

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are

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

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

Most payables are disaggregated on the face of the financial statements.

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

### **3. Restricted Assets**

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

### **4. Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of \$10,000; and infrastructure with an initial cost of \$25,000 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:

Assets	Years
Building and Improvements	5 - 50
Other Capital Assets	3 - 50
Infrastructure	10 - 50

## 5. Deferred Outflows/Inflows of Resources

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

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

## 6. Compensated Absences

It is the county and school department's policy to permit employees to accumulate earned but unused vacation, compensatory time, and sick pay benefits. All vacation 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 the county and school department do not have a policy to pay any amounts when employees separate from service with the government, only the portion of sick leave "more likely than not" expected to be used is accrued in the government-wide financial statements. Sick leave expected to be credited to TCRS service is not accrued. A liability for vacation pay or sick leave is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements, and payable under the county and school department policies.

## 7. Long-term Debt and Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Debt premiums and discounts are deferred and amortized over the life of the new debt using the straight-line method. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources 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 fund types recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

## **8. Net Position and Fund Balance**

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

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

The government-wide Statement of Net Position reports \$7,462,202 of restricted net position, of which \$513,909 is restricted by enabling legislation.

As of June 30, 2025, Union County had \$10,765,636 in outstanding debt for capital purposes for the discretely presented Union County School Department. The debt is a liability of Union County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Union County has incurred a liability, significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

These classifications may consist of the following:

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

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

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the county commission, the county's highest level of decision-making authority and the Board of Education, the school department's highest level of decision-making authority, and shall remain binding unless removed in the same manner. Committed for Other Purposes in the Other General Government Fund represents funds received and committed for revenue loss under the American Rescue Plan Act. Committed for Capital Projects in the General Purpose School Fund represents amounts appropriated for use in the 2025-2026 fiscal year budget (\$3,500,000).

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission makes assignments for the general government. The Board of Education makes assignments for the school department. Assigned fund balance in the General Fund primarily represents amounts assigned for encumbrances (\$9,582). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances (\$27,223).

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.

## **9. Fund Balance Policy**

To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of certain governmental funds the county approved the following minimum/maximum fund balance policy:

General Fund – 35 to 45 percent of proposed current-year appropriations.

Highway/Public Works Fund – 7 to 15 percent of proposed current-year appropriations

General Purpose School Fund – 8 to 16 percent of proposed current-year appropriations.

Debt Service Fund – 50 to 100 percent of proposed current-year appropriations.

The policy establishes guidelines for steps to be taken by the budget committee and county commission when fund balance in the above funds is not optimal. If the fund balance is lower than the stated policy, the budget committee should consider increasing revenue or reducing appropriations to adjust the fund balance into an acceptable range. If the low fund balance is in the debt service fund, the county will consider whether the fund anticipates future increases or decreases in annual appropriations before adjustments to revenues are made. If the fund

balance in the General, Highway/Public Works, or General Purpose School funds is greater than the stated optimal fund balance policy, then the funds over the optimal fund balance amount should be used for capital expenses and possibly transferred to the respective capital project fund for capital improvements.

## 10. Restatements

With the implementation of GASB Statement 101, *Compensated Absences*, Union County must recognize a restatement to the beginning net position in the Government-wide financial statements for the Primary Government and the discretely presented Union County School Department to record compensated absences liabilities. A restatement of (\$33,095) has been presented to reflect the beginning balance of the Primary Government and (\$122,827) for the discretely presented Union County School Department. The following table reflects the restatement amounts necessary to implement this standard:

Government Wide - Governmental Activities		
	Discretely Presented	
	Primary Government	Union County School Department
Net Position, as previously reported	\$ 25,985,755	\$ 56,252,877
Adjustments for GASB 101 Implementation:		
Compensated Absences Liability	\$ (33,095)	\$ (122,827)
Net Change in Beginning Net Position	\$ (33,095)	\$ (122,827)
Net Position, June 30, 2024 Restated	<u>\$ 25,952,660</u>	<u>\$ 56,130,050</u>

## 11. Change To or Within the Financial Reporting Entity

### Changes in Major Fund Classification (Column A)

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

The Other General Government Fund no longer met the quantitative thresholds and is presented as a nonmajor governmental fund. Prior-year amounts have been restated to reflect the fund within the Nonmajor Governmental Funds column.

In the discretely presented Union County School Department, the School Federal Projects Fund no longer met the quantitative thresholds and is 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
<b>Primary Government</b>				
Governmental Funds				
Major Funds:				
Other General Government	\$ 2,004,144	\$ (2,004,144)	\$ 0	
Nonmajor Funds	<u>62,547</u>	<u>2,004,144</u>	<u>2,066,691</u>	
Total Governmental Funds	<u>\$ 2,066,691</u>	<u>\$ 0</u>	<u>\$ 2,066,691</u>	
<b>Discretely Presented</b>				
<b>Union County School Department</b>				
Major Funds:				
School Federal Projects	\$ 1,012,627	\$ (1,012,627)	\$ 0	
Nonmajor Funds	<u>2,035,915</u>	<u>1,012,627</u>	<u>3,048,542</u>	
Total Governmental Funds Discretely Presented Union County School Department	<u>\$ 3,048,542</u>	<u>\$ 0</u>	<u>\$ 3,048,542</u>	

#### *E. Pension Plans*

##### **Primary Government**

For purposes of measuring the net pension liability/asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Union County's participation in the Public Employee Pension Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Union 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 Union County School Department**

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

#### *F. Other Postemployment Benefit (OPEB) Plans*

##### **Primary Government**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by Union County. For this purpose, Union County recognizes benefit payments when due

and payable in accordance with benefit terms. Union County's OPEB plan is not administered through a trust.

#### **Discretely Presented Union 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 Union County School Department. For this purpose, the school department recognizes benefit payments when due and payable in accordance with benefit terms. The school department's OPEB plan is not administered through a trust.

### **II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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

##### **Primary Government**

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

##### **Discretely Presented Union 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 Union County School Department**

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

### **III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

#### **A. *Budgetary Information***

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

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures

and encumbrances may not legally exceed appropriations authorized by the county commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

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

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

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

Funds	Amount
<b>Primary Government:</b>	
<b>Major Funds:</b>	
General	\$ 9,582
General Capital Projects	3,875,394
<b>School Department:</b>	
<b>Major Funds:</b>	
General Purpose School	27,223
Education Capital Projects	1,213,326

***B. Budgetary Basis Fund Deficit***

The General Capital Projects Fund reported a budgetary basis deficit of (\$221,882) on June 30, 2025. This resulted from the recognition of budgeted expenditures for outstanding encumbrances in the amount of \$3,875,394. These encumbrances were recorded to reflect outstanding commitments which will be funded by federal grants and bond proceeds in the subsequent fiscal year.

**IV. DETAILED NOTES ON ALL FUNDS**

***A. Deposits and Investments***

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

**Deposits**

**Legal Provisions.** All deposits with financial institutions must be secured by one of three methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 90 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund

accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

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

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

## **Investments**

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

agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

The county had no pooled and nonpooled investments as of June 30, 2025, other than the TCRS Stabilization Reserve Trust discussed below.

### **TCRS Stabilization Trust**

**Legal Provisions.** The Union 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 Union 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 Union 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	\$ 149,615
Developed Market International Equity	N/A	N/A	61,910
Emerging Market International Equity	N/A	N/A	10,318
U.S. Fixed Income	N/A	N/A	113,501
Real Estate	N/A	N/A	51,591
Short-term Securities	N/A	N/A	20,636
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>108,342</u>
Total			<u>\$ 515,913</u>

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

**B. *Capital Assets***

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

**Primary Government**

**Governmental Activities:**

	Balance 7-1-24	Increases	Balance 6-30-25
Capital Assets Not Depreciated:			
Land	\$ 561,991	\$ 45,017	\$ 607,008
Construction in Progress	193,724	7,711,051	7,904,775
Total Capital Assets Not Depreciated	<u>\$ 755,715</u>	<u>\$ 7,756,068</u>	<u>\$ 8,511,783</u>
Capital Assets Depreciated:			
Buildings and			
Improvements	\$ 4,424,802	\$ 0	\$ 4,424,802
Infrastructure	5,127,366	0	5,127,366
Other Capital Assets	6,061,220	906,614	6,967,834
Total Capital Assets Depreciated	<u>\$ 15,613,388</u>	<u>\$ 906,614</u>	<u>\$ 16,520,002</u>
Less Accumulated Depreciation For:			
Buildings and			
Improvements	\$ 2,702,730	\$ 137,024	\$ 2,839,754
Infrastructure	1,751,860	128,184	1,880,044
Other Capital Assets	3,959,587	488,128	4,447,715
Total Accumulated Depreciation	<u>\$ 8,414,177</u>	<u>\$ 753,336</u>	<u>\$ 9,167,513</u>
Total Capital Assets Depreciated, Net	<u><u>\$ 7,199,211</u></u>	<u><u>\$ 153,278</u></u>	<u><u>\$ 7,352,489</u></u>
Governmental Activities Capital Assets, Net	<u><u>\$ 7,954,926</u></u>	<u><u>\$ 7,909,346</u></u>	<u><u>\$ 15,864,272</u></u>

There were no decreases in capital assets to report for the year ended June 30, 2025.

On June 30, 2025, construction in progress balances include \$5,177,479 for construction of buildings and improvements that will be donated to the school department.

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

**Governmental Activities:**

General Government	\$ 67,034
Finance	617
Public Safety	255,555
Public Health and Welfare	229,792
Social, Cultural, and Recreational Services	3,485
Highways	<u>196,853</u>
 Total Depreciation Expense -	
Governmental Activities	<u>\$ 753,336</u>

**Net Investment in Capital Assets**

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Capital Assets	\$ 15,864,272
Less:	
Construction in progress held for future benefit of	
the Union County School Department	(5,177,479)
Net Investment in Capital Assets	<u>\$ 10,686,793</u>

## Discretely Presented Union County School Department

### Governmental Activities:

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	\$ 2,114,255	\$ 0	\$ 0	\$ 2,114,255
Construction in Progress	2,541,196	12,363,401	(897,502)	14,007,095
Total Capital Assets Not Depreciated	<u>\$ 4,655,451</u>	<u>\$ 12,363,401</u>	<u>\$ (897,502)</u>	<u>\$ 16,121,350</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 34,068,186	\$ 1,005,985	\$ 0	\$ 35,074,171
Infrastructure	186,418	0	0	186,418
Other Capital Assets	4,835,722	20,350	0	4,856,072
Total Capital Assets Depreciated	<u>\$ 39,090,326</u>	<u>\$ 1,026,335</u>	<u>\$ 0</u>	<u>\$ 40,116,661</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 18,891,722	\$ 939,725	\$ 0	\$ 19,831,447
Infrastructure	90,764	7,747	0	98,511
Other Capital Assets	2,448,355	341,553	0	2,789,908
Total Accumulated Depreciation	<u>\$ 21,430,841</u>	<u>\$ 1,289,025</u>	<u>\$ 0</u>	<u>\$ 22,719,866</u>
Total Capital Assets Depreciated, Net	<u>\$ 17,659,485</u>	<u>\$ (262,690)</u>	<u>\$ 0</u>	<u>\$ 17,396,795</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 22,314,936</u></u>	<u><u>\$ 12,100,711</u></u>	<u><u>\$ (897,502)</u></u>	<u><u>\$ 33,518,145</u></u>

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

### Governmental Activities:

Instruction	\$ 45,487
Support Services	1,224,560
Operation of Non-instructional Services	<u>18,978</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,289,025</u></u>

### C. Construction Commitments

On June 30, 2025, the county's General Capital Projects Fund had uncompleted construction contracts of approximately \$3,867,952 for the construction of a waterline and a new jail. Funding for these future expenditures is expected to be received from a federal grant (\$2,233,170) and future general obligation bond proceeds (\$1,634,782).

The county's Other Capital Projects Fund had uncompleted construction projects of approximately \$24,156,071 for the construction of a middle school. Funding for these future expenditures is expected to be received from future general obligation bond proceeds.

**D. *Interfund Receivables, Payables, and Transfers***

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

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 25,774
Nonmajor governmental	General Capital Projects	20,000
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	105
Nonmajor governmental	General Purpose School	217

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

**Due to/from Primary Government and Component Unit:**

Receivable Fund	Payable Fund	Amount
Component Unit:		
School Department:	Primary Government:	
General Purpose School	General	\$ 87,447

The receivable from the General Fund represents Local Options Sales Tax amounts recorded in error and due to the General Purpose School Fund.

**Interfund Transfers:**

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

**Primary Government**

Transfers Out	Transfers In		
	General	Capital Projects	Nonmajor Governmental Funds
General Fund	\$ 50,000	\$ 0	0
"	0	454,187	
Total	\$ 50,000	\$ 454,187	

Transfers to the General Capital Projects Fund from the General Fund represent the contribution of hotel/motel funds designated for capital projects. Transfers to the Nonmajor Governmental Funds

from the General Fund represent opioid funding amounts received and contributed to create a new opioid fund.

### Discretely Presented Union County School Department

Transfers Out	Transfers In		
	General Purpose School Fund	Nonmajor Governmental Funds	
Other Education Special Revenue Fund	\$ 2,039,204	\$ 0	0
General Purpose School Fund		0	500,000
<b>Total</b>	<b>\$ 2,039,204</b>	<b>\$ 500,000</b>	

Transfers to the General Purpose School Fund from the Other Education Special Revenue Fund represent a contractually required contribution of eight percent of virtual academy revenues. Transfers to the School Federal Projects Fund from the General Purpose School Fund represent amounts allocated for cash flow.

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

### *E. Long-term Debt*

#### Primary Government

**General Obligation Bonds** - Union County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 20 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2025, will be retired from the General Debt Service Fund.

General obligation bonds 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
Qualified School Construction Bonds	1.515 %	9-1-26	\$ 7,160,000	\$ 495,636
Refunding Bonds Series 2021	1.25	4-1-30	2,290,000	1,270,000
General Obligation School Bond Series 2024	4 to 5	6-1-44	9,000,000	9,000,000

In prior years, Qualified School Construction Bonds were issued through the Tennessee State School Bond Authority and the proceeds loaned to Union County and various other local governments across Tennessee. The county pays interest of 1.515 percent on its share of the bonds and also pays a monthly administrative fee to the Tennessee School Bond Authority. The administrative fee totals \$597 per

month. The county and the other borrowers of the bond proceeds are required to comply with federal regulations established for the Qualified School Construction Bond program. Failure to comply with those requirements may result in the loss of the tax credit status on the bonds. This would result in further charges to the borrowers including the requirement to pay the tax-credit rate (5.86 percent) in addition to the 1.515 percent for a total rate of 7.375 percent.

The annual requirements to amortize all bonds outstanding as of June 30, 2025, including interest payments, are presented in the following table:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	\$ 849,636	\$ 503,749	\$ 1,353,385
2027	589,000	387,100	976,100
2028	604,000	367,175	971,175
2029	619,000	346,500	965,500
2030	639,000	325,075	964,075
2031-2035	2,210,000	1,327,650	3,537,650
2036-2040	2,685,000	844,800	3,529,800
2041-2044	2,570,000	262,000	2,832,000
<b>Total</b>	<b>\$ 10,765,636</b>	<b>\$ 4,364,049</b>	<b>\$ 15,129,685</b>

There is \$9,497,429 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$544, based on the 2020 federal census. Total debt per capita, including bonds and unamortized debt premiums, totaled \$563, based on the 2020 federal census.

During the year, the discretely presented Union County School Department contributed \$274,063 to the primary government's General 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
Balance, July 1, 2024	\$ 2,467,409
Additions	9,000,000
Reductions	(701,773)
<b>Balance, June 30, 2025</b>	<b>\$ 10,765,636</b>
<b>Balance Due Within One Year</b>	<b>\$ 849,636</b>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2025	\$ 10,765,636
Less: Balance Due Within One Year - Debt	(849,636)
Add: Unamortized Premium on Debt	<u>392,598</u>

Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	\$ 10,308,598
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**F. 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:**

	Other		
	Compensated Absences*	Postemployment Benefits	Net Pension
Balance, July 1, 2024	\$ 219,660	\$ 54,516	\$ 607,179
Additions	10,579	4,289	1,973,021
Reductions	0	(5,056)	(1,940,988)
Balance, June 30, 2025	<u>\$ 230,239</u>	<u>\$ 53,749</u>	<u>\$ 639,212</u>
Balance Due Within One Year	<u>\$ 230,239</u>	<u>\$ 115</u>	<u>0</u>

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

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2025	\$ 923,200
Less: Balance Due Within One Year - Other	<u>(230,354)</u>

Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	\$ 692,846
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Compensated absences, pension liabilities, and other postemployment benefits will be paid from the employing funds, primarily the General, Highway/Public Works, and Ambulance Service funds.

**Discretely Presented Union County School Department**

**Changes in Long-term Obligations**

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

**Governmental Activities:**

	Compensated Absences*	Postemployment Benefits	Other
Balance, July 1, 2024	\$ 216,735	\$ 4,109,285	
Additions	0	1,399,359	
Reductions	(20,804)	(80,120)	
Balance, June 30, 2025	<u><u>\$ 195,931</u></u>	<u><u>\$ 5,428,524</u></u>	
Balance Due Within One Year	<u><u>\$ 195,931</u></u>	<u><u>\$ 169,115</u></u>	

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

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2025	\$ 5,624,455
Less: Balance Due Within One Year - Other	<u><u>(365,046)</u></u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u><u>\$ 5,259,409</u></u>

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

**G. *Pledge of Future Revenues***

**Wheel Tax Approved by the County Commission**

The county commission approved a wheel tax for vehicle title registrations and renewals effective January 1, 2010. Collections from that tax have been pledged to pay the debt service requirements of the \$7,160,000 Qualified School Construction Bonds, and another prior year bond issue, both of which related to school additions and renovations. The bonds are also guaranteed by the general obligation pledge of the county in the event the wheel tax revenue is insufficient to meet the debt service requirements on the bonds. The county commission's resolution notes that the wheel tax levy and collections will stop once adequate funding is provided to retire the bonds. As of June 30, 2025, future requirements for principal, interest, and administrative fees on the bonds total \$611,270. This amount is to be paid in monthly installments through September 1, 2026. Investment earnings credited to the county's account by the State School Bond Authority during the year amounted to \$57,335. These earnings reduced the amount of required payments due from the county. Wheel tax collections totaled \$573,874 for the year ended June 30, 2025, and principal, interest, and administrative fees paid on the debt totaled \$505,072 for the year. Since January 2010, cumulative debt service requirements on the bonds have exceeded wheel tax revenues and investment earnings by \$1,463,945.

In addition to the wheel tax detailed above, the Union County Commission, on July 24, 2023, approved a wheel tax increase and authorized to issue \$26,250,000 in General Obligation bonds for the construction of a new middle school. The wheel tax increase is pledged towards retirement of the debt collections from that tax have been pledged to pay the debt service requirements of the \$9,000,000 General Obligation School Bonds Series 2024, which relates to the construction of Horace Maynard Middle School. The bonds are also guaranteed by the general obligation pledge of the county in the event the wheel tax revenue is insufficient to meet the debt service requirements on the bonds. The

county commission's resolution notes that the wheel tax levy and collections will stop once adequate funding is provided to retire the bonds. As of June 30, 2025, future requirements for principal, interest, and administrative fees on the bonds total \$13,207,950. This amount is to be paid in semi-annual installments through June 1, 2044. Wheel tax collections totaled \$400,189 for the year ended June 30, 2025, and principal and interest paid on the debt totaled \$171,784 for the year. Since July 2023, wheel tax revenues exceeded cumulative debt service requirements on the bonds by \$407,911.

#### ***H. On-Behalf Payments***

##### **Discretely Presented Union County School Department**

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Union County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these 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 \$71,404 and \$17,923, 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***

Union County and Union County School Department participate 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 county and school department pay an annual premium to the TN-RMT for general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

#### **Employee Health Insurance**

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

The primary government provides health insurance coverage through a commercial insurance provider. The county does not allow retirees to participate in the commercial insurance plan. Settled claims have not exceeded commercial insurance coverage for the past three fiscal years.

#### ***B. Accounting Changes***

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

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

**C. *Contingent Liabilities***

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

The county is involved in several pending lawsuits. The county attorneys have not provided estimates of the potential claims not covered by insurance. However, management believes that any claims resulting from such litigation would not materially affect the county's financial statements.

**D. *Virtual Education Program***

In July 2011, pursuant to Title 49, Chapter 16, Tennessee Code Annotated, the Union County Board of Education entered into a contract with K12 Virtual Schools, L.L.C. (K12). The contract provided for the creation and operation of a virtual education program called the Tennessee Virtual Academy, which enrolls students from Union County and other districts from across the state. Enrollment was approximately 2,680 students in kindergarten through ninth grade as of July 1, 2024.

The initial term of the agreement, which began July 1, 2011, terminated on June 30, 2014. However, the agreement is renewable, and the school board has since approved multiple extensions to the contract with the latest extending through June 30, 2026. K12 is responsible for providing educational products, as well as administrative and technology services according to the agreement. The Board of Education is responsible for setting program policies, budget adoption, and having final responsibility for regulatory compliance and financial reporting.

Revenues of the virtual education program totaled \$25,490,045 consisting of state Basic Education Program funds attributable to students enrolled in the program. The Board of Education retained an annual oversight fee of eight percent from the program's Basic Education Program revenues. The oversight fee retained during the year totaled \$2,039,204. K12's compensation under the agreement is equal to ninety-two percent of the program revenues. Total compensation payable to K12 for the year ended June 30, 2025, was \$23,450,841 which included \$36,588 used per agreement by the school department for local program expenditures. The program has been accounted for in a major special revenue fund of the school department titled Other Education Special Revenue Fund. The oversight fee (\$2,039,204) was transferred to the General Purpose School Fund and applied toward operations of the school department's traditional education program.

**E. *Joint Venture***

The Eighth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Eighth Judicial District; Scott, Campbell, Fentress, Claiborne, and Union counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by the Board of Directors, including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Union County made no contributions to the DTF for the year ended June 30, 2025, and does not have any equity interest in this joint venture. Complete financial statements for the DTF can be obtained from its administrative office at the following address:

Administrative Office:

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

***F. Retirement Commitments***

**1. Tennessee Consolidated Retirement System (TCRS)**

**Primary Government**

***General Information About the Pension Plan***

*Plan Description.* Most employees of Union County (County General Fund and EMS employees) are provided a defined benefit pension plan (Union County Plan) through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprised 100 percent of the plan membership. In addition, certain other county employees (highway department) and non-certified employees of the discretely presented Union County School Department are provided a defined benefit pension plan (Union County Schools Plan) through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 12.36 percent and non-certified employees of the discretely presented Union County School Department comprise 87.64 percent of the Union County Schools 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:

**Union County Plan:**

Inactive Employees or Beneficiaries Currently Receiving Benefits	57
Inactive Employees Entitled to But Not Yet Receiving Benefits	276
Active Employees	127
 Total	 <u>460</u>

**Union County Schools Plan:**

Inactive Employees or Beneficiaries Currently Receiving Benefits	107
Inactive Employees Entitled to But Not Yet Receiving Benefits	261
Active Employees	182
 Total	 <u>550</u>

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Union County makes employer contributions at a rate higher than the rate set by the Board of Trustees as determined by an actuarial valuation for the Union County Plan. For the year ended June 30, 2025, the employer contribution for the Union County Plan was \$337,852 based on a rate of 5.43 percent of covered payroll. The employer contribution to the Union County Schools Plan was \$360,647 based on a rate of 6.98 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Union County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

***Net Pension Liability (Asset)***

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

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

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

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

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

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

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

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

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

**Union County Plan:**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2023	\$ 14,338,299	\$ 13,799,767	\$ 538,532
<b>Changes for the Year:</b>			
Service Cost	\$ 515,178	\$ 0	\$ 515,178
Interest	986,356	0	986,356
Differences Between Expected and Actual Experience	458,750	0	458,750
Contributions-Employer	0	218,878	(218,878)
Contributions-Employees	0	304,846	(304,846)
Net Investment Income	0	1,348,617	(1,348,617)
Benefit Payments, Including Refunds of Employee Contributions	(481,605)	(481,605)	0
Administrative Expense	0	(12,737)	12,737
Net Changes	\$ 1,478,679	\$ 1,377,999	\$ 100,680
Balance, June 30, 2024	\$ 15,816,978	\$ 15,177,766	\$ 639,212

**Union County Schools Plan:**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2023	\$ 15,954,844	\$ 15,433,214	\$ 521,630
<b>Changes for the Year:</b>			
Service Cost	\$ 493,640	\$ 0	\$ 493,640
Interest	1,091,787	0	1,091,787
Differences Between Expected and Actual Experience	9,810	0	9,810
Contributions-Employer	0	369,362	(369,362)
Contributions-Employees	0	264,207	(264,207)
Net Investment Income	0	1,509,795	(1,509,795)
Benefit Payments, Including Refunds of Employee Contributions	(547,732)	(547,732)	0
Administrative Expense	0	(21,309)	21,309
Net Changes	\$ 1,047,505	\$ 1,574,323	\$ (526,818)
Balance, June 30, 2024	\$ 17,002,349	\$ 17,007,537	\$ (5,188)

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

		Total	Plan Fiduciary	Net Pension Liability (Asset)
		Pension Liability	Net Position	
Primary Government	12.36%	\$ 2,101,490	\$ 2,102,132	\$ (641)
School Department	87.64%	<u>14,900,859</u>	<u>14,905,405</u>	<u>(4,547)</u>
Total		<u><u>\$ 17,002,349</u></u>	<u><u>\$ 17,007,537</u></u>	<u><u>\$ (5,188)</u></u>

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

Net Pension Liability (Asset)	1%	Current Discount Rate	1%
	Decrease	6.75%	Increase
	5.75%		7.75%
Union County Plan	\$ 3,217,782	\$ 639,212	\$ (1,401,883)
Union County Schools Plan	2,249,797	(5,188)	(1,873,513)

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

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2025, the Union County Plan recognized pension expense of \$688,088 and the Union County Schools Plan recognized pension expense of \$577,844.

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

#### **Union County Plan:**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,354,912	\$ 51,539
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	155,353
Changes in Assumptions	226,832	0
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	<u>337,852</u>	<u>N/A</u>
Total	<u><u>\$ 1,919,596</u></u>	<u><u>\$ 206,892</u></u>

(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.

**Union County Schools Plan:**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 629,060	\$ 64,004
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	180,630
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	<u>360,647</u>	N/A
<b>Total</b>	<b><u>\$ 989,707</u></b>	<b><u>\$ 244,634</u></b>

(1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2024,” will be recognized as a reduction (increase) to net pension liability (asset) in the following 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 School Department	12.36% 87.64%	\$ 125,052 \$ 864,655
<b>Total</b>	<b><u>\$ 989,707</u></b>	<b><u>\$ 244,634</u></b>

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	Union County Plan	Union County Schools Plan
2026	\$ 422,028	\$ 29,597
2027	633,001	537,919
2028	311,297	(89,911)
2029	8,522	(93,175)
2030	0	0
Thereafter	0	0

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

#### ***Payable to the Pension Plan***

On June 30, 2025, Union County School Department reported a payable of \$94,319 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2025.

#### **Discretely Presented Union County School Department - Non-certified Employees**

##### ***General Information About the Pension Plan***

*Plan Description.* As noted above under the primary government, certain employees of Union County and the non-certified employees of the discretely presented Union County School Department are provided a defined benefit pension plan (Union County Schools Plan) through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 12.36 percent and the non-certified employees of the discretely presented school department comprise 87.64 percent of the plan based on contribution data.

#### **Discretely Presented Union County School Department - Certified Employees - Teacher Retirement Plan**

##### ***General Information About the Pension Plan***

*Plan Description.* Teachers of the Union 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 \$195,132 which is three percent of covered payroll. In addition, employer contributions of \$61,632, 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 (\$180,946) 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 .253921 percent. The proportion as of June 30, 2023, was .270226 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2025, the school department recognized pension expense of \$147,955.

*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	\$ 14,947	\$ 55,592
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	30,523
Changes in Assumptions	71,904	0
Changes in Proportion of Net Pension Liability (Asset)	11,679	35,628
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	195,132	N/A
<b>Total</b>	<b>\$ 293,662</b>	<b>\$ 121,743</b>

The school department's employer contributions of \$195,132, 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	\$ (20,919)
2027	21,311
2028	(14,493)
2029	(14,326)
2030	426
Thereafter	4,788

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	%
Developed Market		31
International Equity	5.37	14
Emerging Market		
International Equity	6.09	4
Private Equity and		
Strategic Lending	6.57	20
U.S. Fixed Income	1.20	20
Real Estate	4.38	10
Short-term Securities	0.00	1
 Total	 100	 %

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

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

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

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	\$ 477,213	\$ (180,946)	\$ (670,754)

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

#### ***Payable to the Pension Plan***

On June 30, 2025, the Union County School Department reported a payable of \$58,735 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2025.

#### **Discretely Presented Union County School Department - Certified Employees - Teacher Legacy Pension Plan**

##### ***General Information About the Pension Plan***

*Plan Description.* Teachers of the Union 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 Union County School Department for the year ended June 30, 2025, to the Teacher Legacy Pension Plan were \$702,566, which is 6.35 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. Employer contributions to separately finance specific liabilities were 6.36 percent for the year ended June 30, 2025. The contributions to separately finance specific liabilities were related to employees who have returned to work under a TCRS Return to Work program which requires employer contributions.

***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 (\$5,858,233) 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 .340029 percent. The proportion measured as of June 30, 2023, was .341229 percent.

***Pension Expense (Negative Pension Expense).*** For the year ended June 30, 2025, the school department recognized pension expense of \$1,219,919.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,562,235	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	1,140,946
Changes in Proportion of Net Pension Liability (Asset)	58,943	55,512
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	<u>702,566</u>	N/A
 Total	 <u>\$ 2,323,744</u>	 <u>\$ 1,196,458</u>

The school department's employer contributions of \$702,566 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	\$ (681,287)
2027	2,301,989
2028	(595,266)
2029	(600,715)
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 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	%
Developed Market		31
International Equity	5.37	14
Emerging Market		
International Equity	6.09	4
Private Equity and		
Strategic Lending	6.57	20
U.S. Fixed Income	1.20	20
Real Estate	4.38	10
Short-term Securities	0.00	1
<b>Total</b>		<b>100</b> %

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

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

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

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	\$ 7,441,986	\$ (5,858,233)	\$ (16,888,950)

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

### ***Payable to the Pension Plan***

On June 30, 2025, the Union County School Department reported a payable of \$209,103 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2025.

## **2. Deferred Compensation**

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed \$325,261 and teachers contributed \$195,883 to this deferred compensation pension plan.

## ***G. Other Postemployment Benefits (OPEB)***

Union County and the discretely presented Union County School Department provide OPEB benefits to their retirees through state administered public entity risk pools. For reporting purposes, the plans are considered single employer defined benefit OPEB plans based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). 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.

Union County primary government participates in the Tennessee Plan-Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. The Union County School Department provides healthcare benefits to its employees under the Local Education Plan (LEP) until they reach Medicare eligibility. Both certified and noncertified retirees of the school department may then join the Tennessee Plan - Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

The county and 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 at 10.68% for pre-65 retirees in the 2024 calendar year, and decreasing annually over a 13-year period to an ultimate trend rate of 4.5% 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 an average rating of AA/Aa as shown on the Bond Buyer 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, 2022. 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 for the primary government's TNM plan are taken from the PUB-2010 Headcount-weighted employee mortality table for general employees non-disabled pre-retirement mortality, with mortality improvement projected generationally with MP-2021 from 2010. Post-retirement rates are headcount-weighted below median healthy annuitant and adjusted with a 6 percent load for males and a 14 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.

For the LEP and TNM (school department), pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2021 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% load for females, projected generationally from 2010 with MP-2021. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load projected generationally from 2018 with MP-2021.

*Changes in Assumptions.* The discount rate changed from 3.65 percent as of the beginning of the measurement period to 3.93 percent as of the measurement date of June 30, 2024. This change in assumption decreased the total OPEB liability. Other changes in assumptions include adjustments to

initial per capita costs and health trend rates. The trend rate applicable to the 2024 plan year was revised from 10.31 percent to 10.68 percent.

### **Closed Tennessee Plan – Medicare (Primary Government)**

*Plan Description.* Employees of Union County 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 governments, who choose coverage, participate in the TNM. The TNM also includes eligible retirees of the state, certain component units of the state, and local education agencies. However, the amounts reflected in this note disclosure pertain only to the Union County Primary Government. 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 retirees and disabled participants of local governments. 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* 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 (TCRS) 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. Union County provides a direct subsidy of between \$25 and \$50 for eligible retirees depending on 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	1
Inactive Employees Entitled To But Not Yet Receiving Benefits	5
Active Employees Eligible for Benefits	<u>53</u>
Total	<u><u>59</u></u>

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 county paid \$115 to the TNM for OPEB benefits as they came due.

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

	<u>Total OPEB Liability</u>
Balance July 1, 2023	<u>\$ 54,516</u>
Changes for the Year:	
Service Cost	\$ 2,223
Interest	2,066
Difference between Expected and Actuarial Experience	(2,344)
Changes in Assumption	(2,420)
Benefit Payments	(292)
Net Changes	<u>\$ (767)</u>
Balance June 30, 2024	<u>\$ 53,749</u>

*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 (\$2,950). On June 30, 2025, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Actual and Expected Experience	\$ 3,796	\$ 19,462
Changes of Assumptions	9,287	26,457
Benefits Paid After the Measurement Date of June 30, 2024	<u>115</u>	<u>0</u>
Total	<u>\$ 13,198</u>	<u>\$ 45,919</u>

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:

<u>Year Ending June 30</u>	<u>Amount</u>
2026	\$ (7,239)
2027	(7,242)
2028	(4,126)
2029	(3,951)
2030	(5,465)
Thereafter	(4,813)

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

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the county 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.

<b>Discount Rate</b>	Current		
	1%	Decrease	1%
	2.93%	3.93%	4.93%
Total OPEB Liability	\$ 63,049	\$ 53,749	\$ 46,119

*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.

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

*Plan Description.* Employees of the Union 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 Union 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. During the year, Union County School Department provided a direct subsidy ranging from \$83 to \$104 per month toward the cost of the insurance plan selected by the retiree. Retirees must have a minimum of 25 years of service to be eligible for this benefit. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree's premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

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

Inactive Employees Currently Receiving Benefits	16
Inactive Employees Entitled To But Not Yet Receiving Benefits	1
Active Employees Eligible for Benefits	234
 Total	 251

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 \$163,703 to the LEP for OPEB benefits as they came due.

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

	Share of Collective Liability			
	Union County School Department 68.977%	State of TN 31.023%		Total OPEB Liability
Balance July 1, 2023	\$ 3,931,861	\$ 2,332,156	\$	6,264,017
Changes for the Year:				
Service Cost	\$ 176,506	\$ 79,386	\$	255,892
Interest	161,910	72,822		234,732
Changes in Benefit Terms	956,495	430,200		1,386,695
Difference between Expected and Actual Experience	(328,353)	(147,682)		(476,035)
Change in Proportion	373,388	(373,388)		0
Changes in Assumption	93,563	42,082		135,645
Benefit Payments	(108,275)	(71,107)		(179,382)
Net Changes	\$ 1,325,234	\$ 32,313	\$	1,357,547
Balance June 30, 2024	\$ 5,257,095	\$ 2,364,469	\$	7,621,564

The Union 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 Union 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 \$589,439 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Union County School Department's proportionate share of the collective OPEB liability was 68.977 percent and the State of Tennessee's share was 31.023 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 \$1,987,954, including the state's share of the expense. 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	\$ 406,078	\$ 494,047
Changes in Proportion	363,887	185,210
Changes of Assumptions	754,963	305,172
Benefits Paid After the Measurement Date of June 30, 2024	<u>163,703</u>	0
Total	<u>\$ 1,688,631</u>	<u>\$ 984,429</u>

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

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

Year Ending June 30	Amount
2026	\$ 103,604
2027	103,604
2028	105,798
2029	131,806
2030	54,192
Thereafter	41,495

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

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

Discount Rate	Current		
	1% Decrease	Discount Rate	1% Increase
	2.93%	3.93%	4.93%

  

Proportionate Share of the Collective Total OPEB Liability	\$ 5,607,328	\$ 5,257,095	\$ 4,918,022
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*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	Current Rates	1% Increase
9.68 to 3.5%	10.68 to 4.5%	11.68 to 5.5%

Proportionate Share of the Collective Total OPEB Liability	\$ 4,764,787	\$ 5,257,095	\$ 5,816,796
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### Closed Tennessee Plan – Medicare (Discretely Presented School Department)

*Plan Description.* Employees of the Union 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 retired teachers 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. The school department's total OPEB liability for the TNM Plan was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

*Benefits Provided.* The state offers the TNM to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers 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 receive 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 Union County School Department provides a subsidy of \$25 per month for support staff with 15 or more years of service. The state, as a governmental nonemployer contributing entity, contributes to the premiums of eligible retirees of local education agencies based on years of service. The State of Tennessee provides a subsidy of \$50 per month for retirees with 30 or more years of service, retirees with 20-29 years of service receive \$37.50, and retirees with 15-19 years of service receive \$25.

*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	37
Inactive Employees Entitled To But Not Yet Receiving Benefits	30
Active Employees Eligible for Benefits	273
<b>Total</b>	<b>340</b>

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 \$5,412 to the TNM for OPEB benefits as they came due.

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

	Share of Collective Liability		
	Union County School Department 23.1907%	State of TN 76.8093%	Total OPEB Liability
Balance July 1, 2023	\$ 177,424	\$ 592,999	\$ 770,423
Changes for the Year:			
Service Cost	\$ 4,305	\$ 14,258	\$ 18,563
Interest	6,580	21,795	28,375
Difference between Expected and Actual Experience	(5,780)	(19,144)	(24,924)
Change in Proportion	1,205	(1,205)	0
Changes in Assumption	(6,918)	(22,911)	(29,829)
Benefit Payments	(5,387)	(18,006)	(23,393)
Net Changes	\$ (5,995)	\$ (25,213)	\$ (31,208)
Balance June 30, 2024	\$ 171,429	\$ 567,786	\$ 739,215

The Union County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retirees participating in the TNM. The Union 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 (\$8,108) in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TNM for school department retirees.

During the year, the Union County School Department's proportionate share of the collective OPEB liability was 23.1907 percent and the State of Tennessee's share was 76.8093 percent.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2025, the school department recognized negative OPEB expense of (\$63,051) including the state's share of the OPEB expense. 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	\$ 5,883	\$ 65,424
Changes in Proportion	132,751	240,130
Changes of Assumptions	19,261	57,662
Benefits Paid After the Measurement Date of June 30, 2024	5,412	0
Total	\$ 163,307	\$ 363,216

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	\$ (65,828)
2027	(65,468)
2028	(52,410)
2029	(11,391)
2030	(9,462)
Thereafter	(762)

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 1-percentage-point lower or 1-percentage-point higher than the current discount rate.

Discount Rate	Current		
	1%	Discount	1%
Decrease	Rate	Increase	
2.93%	3.93%	4.93%	
Proportionate Share of the Collective Total OPEB Liability	\$ 197,987	\$ 171,429	\$ 149,560

*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. Office of Central Accounting, Budgeting, and Purchasing***

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

#### ***I. Purchasing Law***

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by the director to serve as the county purchasing agent. Purchases of \$50,000 and greater are required to be competitively bid for all departments.

#### ***J. Subsequent Event***

On August 22, 2025, Union County issued \$9,700,000 in general obligation bonds for school construction.

## **REQUIRED SUPPLEMENTARY INFORMATION SECTION**

**UNION 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 - General Fund and EMS

**For the Fiscal Year Ended June 30**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
<b>Total Pension Liability</b>											
Service Cost	\$ 279,057	\$ 295,676	\$ 324,380	\$ 331,994	\$ 338,355	\$ 318,734	\$ 346,851	\$ 422,536	\$ 432,555	\$ 515,178	
Interest	468,264	516,098	546,331	583,438	616,400	638,767	684,896	755,569	824,534	986,356	
Differences Between Actual and Expected Experience	72,604	(192,703)	(26,082)	(181,807)	(332,879)	(73,205)	(196,691)	204,397	1,510,252	458,750	
Changes in Assumptions	0	0	187,223	0	0	0	1,134,160	0	0	0	
Benefit Payments, Including Refunds of Employee Contributions	(203,774)	(193,742)	(295,609)	(257,304)	(313,379)	(274,089)	(278,232)	(318,026)	(423,605)	(481,605)	
Net Change in Total Pension Liability	\$ 616,151	\$ 425,329	\$ 736,243	\$ 476,321	\$ 308,497	\$ 610,207	\$ 1,690,984	\$ 1,064,476	\$ 2,343,736	\$ 1,478,679	
Total Pension Liability, Beginning	\$ 6,066,355	\$ 6,682,506	\$ 7,107,835	\$ 7,844,078	\$ 8,320,399	\$ 8,628,896	\$ 9,239,103	\$ 10,930,087	\$ 11,994,563	\$ 14,338,299	
Total Pension Liability, Ending (a)	\$ 6,682,506	\$ 7,107,835	\$ 7,844,078	\$ 8,320,399	\$ 8,628,896	\$ 9,239,103	\$ 10,930,087	\$ 11,994,563	\$ 14,338,299	\$ 15,816,978	
<b>Plan Fiduciary Net Position</b>											
Contributions - Employer	\$ 234,294	\$ 253,224	\$ 259,907	\$ 223,456	\$ 234,354	\$ 233,265	\$ 250,865	\$ 239,325	\$ 233,597	\$ 218,878	
Contributions - Employee	186,541	201,613	206,607	212,008	222,347	230,500	247,891	236,487	291,996	304,846	
Net Investment Income	193,958	178,356	807,468	671,998	663,972	482,940	2,686,289	(507,928)	866,295	1,348,617	
Benefit Payments, Including Refunds of Employee Contributions	(203,774)	(193,742)	(295,609)	(257,304)	(313,379)	(274,089)	(278,232)	(318,026)	(423,605)	(481,605)	
Administrative Expense	(5,673)	(9,080)	(10,307)	(11,573)	(11,048)	(11,273)	(11,388)	(11,971)	(10,487)	(12,737)	
Net Change in Plan Fiduciary Net Position	\$ 405,346	\$ 430,371	\$ 968,066	\$ 838,585	\$ 796,246	\$ 661,343	\$ 2,895,425	\$ (362,113)	\$ 957,796	\$ 1,377,999	
Plan Fiduciary Net Position, Beginning	\$ 6,208,702	\$ 6,614,048	\$ 7,044,419	\$ 8,012,485	\$ 8,851,070	\$ 9,647,316	\$ 10,308,659	\$ 10,308,659	\$ 13,204,084	\$ 12,841,971	\$ 13,799,767
Plan Fiduciary Net Position, Ending (b)	\$ 6,614,048	\$ 7,044,419	\$ 8,012,485	\$ 8,851,070	\$ 9,647,316	\$ 10,308,659	\$ 13,204,084	\$ 12,841,971	\$ 13,799,767	\$ 15,177,766	
Net Pension Liability (Asset), Ending (a - b)	\$ 68,458	\$ 63,416	\$ (168,407)	\$ (530,671)	\$ (1,018,420)	\$ (1,069,556)	\$ (2,273,997)	\$ (847,408)	\$ 538,532	\$ 639,212	
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.98%	99.11%	102.15%	106.38%	111.80%	111.58%	120.80%	107.06%	96.24%	95.96%	
Covered Payroll	\$ 3,730,787	\$ 4,035,127	\$ 4,132,076	\$ 4,240,146	\$ 4,446,929	\$ 4,609,980	\$ 4,957,805	\$ 4,729,719	\$ 5,839,898	\$ 6,096,894	
Net Pension Liability (Asset) as a Percentage of Covered Payroll	1.83%	1.57%	(4.08)%	(12.52)%	(22.90)%	(23.20)%	(45.87)%	(17.92)%	9.22%	10.48%	

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers General Fund and EMS employees of the primary government.

**UNION 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 - Highway Department and

Discretely Presented Union County School Department - Non-Certified Employees

**For the Fiscal Year Ended June 30**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total Pension Liability</b>										
Service Cost	\$ 292,832	\$ 278,644	\$ 306,764	\$ 317,141	\$ 325,615	\$ 331,099	\$ 355,093	\$ 409,186	\$ 402,705	\$ 493,640
Interest	623,518	630,190	673,220	693,510	752,212	800,970	862,231	907,764	945,371	1,091,787
Differences Between Actual and Expected Experience	(441,503)	(14,430)	(339,595)	149,637	(6,212)	139,019	(138,580)	(256,022)	1,243,407	9,810
Changes in Assumptions	0	0	242,447	0	0	0	927,605	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(338,367)	(405,049)	(292,521)	(315,122)	(403,042)	(406,098)	(494,107)	(515,750)	(478,867)	(547,732)
Net Change in Total Pension Liability	\$ 136,480	\$ 489,355	\$ 590,315	\$ 845,166	\$ 668,573	\$ 864,990	\$ 1,512,242	\$ 545,178	\$ 2,112,616	\$ 1,047,505
Total Pension Liability, Beginning	8,189,929	8,326,409	8,815,764	9,406,079	10,251,245	10,919,818	11,784,808	13,297,050	13,842,228	15,954,844
Total Pension Liability, Ending (a)	\$ 8,326,409	\$ 8,815,764	\$ 9,406,079	\$ 10,251,245	\$ 10,919,818	\$ 11,784,808	\$ 13,297,050	\$ 13,842,228	\$ 15,954,844	\$ 17,002,349
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 202,052	\$ 213,989	\$ 201,825	\$ 225,301	\$ 224,109	\$ 238,591	\$ 244,574	\$ 238,274	\$ 348,048	\$ 369,362
Contributions - Employee	167,818	179,217	167,463	187,131	186,138	195,566	200,471	195,309	248,961	264,207
Net Investment Income	253,356	224,936	989,643	812,922	792,461	567,291	3,090,001	(573,317)	968,876	1,509,795
Benefit Payments, Including Refunds of Employee Contributions	(338,367)	(405,049)	(292,521)	(315,122)	(403,042)	(406,098)	(494,107)	(515,750)	(478,867)	(547,732)
Administrative Expense	(8,180)	(12,124)	(14,551)	(16,113)	(15,686)	(15,883)	(15,586)	(17,099)	(17,086)	(21,309)
Other	0	0	222	0	0	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	\$ 276,679	\$ 200,969	\$ 1,052,081	\$ 894,119	\$ 783,980	\$ 579,467	\$ 3,025,353	\$ (672,583)	\$ 1,069,932	\$ 1,574,323
Plan Fiduciary Net Position, Beginning	8,223,217	8,499,896	8,700,865	9,752,946	10,647,065	11,431,045	12,010,512	15,035,865	14,363,282	15,433,214
Plan Fiduciary Net Position, Ending (b)	\$ 8,499,896	\$ 8,700,865	\$ 9,752,946	\$ 10,647,065	\$ 11,431,045	\$ 12,010,512	\$ 15,035,865	\$ 14,363,282	\$ 15,433,214	\$ 17,007,537
Net Pension Liability (Asset), Ending (a - b)	\$ (173,487)	\$ 114,899	\$ (346,867)	\$ (395,820)	\$ (511,227)	\$ (225,704)	\$ (1,738,815)	\$ (521,054)	\$ 521,630	\$ (5,188)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.08%	98.70%	103.69%	103.86%	104.68%	101.92%	113.08%	103.76%	96.73%	100.03%
Covered Payroll	\$ 3,353,650	\$ 3,556,642	\$ 3,567,982	\$ 3,742,554	\$ 3,722,741	\$ 3,911,313	\$ 4,009,399	\$ 3,906,121	\$ 4,979,231	\$ 5,284,163
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(5.17)%	3.23%	(9.72)%	(10.58)%	(13.73)%	(5.77)%	(43.37)%	(13.34)%	10.48%	(0.10)%

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

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

Primary Government - General Fund and EMS

**For the Fiscal Year Ended June 30**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Actuarially Determined Contribution	\$ 253,224	\$ 259,907	\$ 223,456	\$ 234,354	\$ 233,265	\$ 88,745	\$ 33,108	\$ 209,069	\$ 218,878	\$ 337,852
Less: Contributions in Relation to the Actuarially Determined Contribution	(253,224)	(259,907)	(223,456)	(234,354)	(233,265)	(250,865)	(239,325)	(233,597)	(218,878)	(337,852)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (162,120)	\$ (206,217)	\$ (24,528)	\$ 0	\$ 0
Covered Payroll	\$ 4,035,127	\$ 4,132,076	\$ 4,240,146	\$ 4,446,929	\$ 4,609,980	\$ 4,957,805	\$ 4,729,719	\$ 5,839,898	\$ 6,096,894	\$ 6,217,150
Contributions as a Percentage of Covered Payroll	6.28%	6.29%	5.27%	5.27%	5.06%	5.06%	5.06%	4.00%	3.59%	5.43%

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers General Fund and EMS employees of the primary government.

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

Primary Government - Highway Department and

Discretely Presented Union County School Department - Non-Certified Employees

**For the Fiscal Year Ended June 30**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Actuarially Determined Contribution	\$ 213,989	\$ 201,825	\$ 225,301	\$ 224,109	\$ 238,591	\$ 244,574	\$ 238,274	\$ 348,048	\$ 369,362	\$ 360,647
Less: Contributions in Relation to the Actuarially Determined Contribution	<u>(213,989)</u>	<u>(201,825)</u>	<u>(225,301)</u>	<u>(224,109)</u>	<u>(238,591)</u>	<u>(244,574)</u>	<u>(238,274)</u>	<u>(348,048)</u>	<u>(369,362)</u>	<u>(360,647)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>									
Covered Payroll	\$ 3,556,642	\$ 3,567,982	\$ 3,742,554	\$ 3,722,741	\$ 3,911,313	\$ 4,009,399	\$ 3,906,121	\$ 4,979,231	\$ 5,284,163	\$ 5,163,353
Contributions as a Percentage of Covered Payroll	6.02%	5.66%	6.02%	6.02%	6.10%	6.10%	6.10%	6.99%	6.99%	6.98%

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

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

Discretely Presented Union County School Department

**For the Fiscal Year Ended June 30**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Contractually Required Contribution	\$ 28,640	\$ 49,088	\$ 64,686	\$ 38,196	\$ 56,499	\$ 69,030	\$ 94,130	\$ 154,260	\$ 175,967	\$ 195,132
Less: Contributions in Relation to the Contractually Required Contribution	(28,640)	(49,088)	(64,686)	(38,196)	(56,499)	(69,030)	(94,130)	(154,260)	(175,967)	(195,132)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 715,994	\$ 1,227,215	\$ 1,617,140	\$ 1,968,815	\$ 2,783,200	\$ 3,417,332	\$ 4,683,090	\$ 5,374,887	\$ 5,964,986	\$ 6,504,418
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.01%	2.87%	2.95%	3.00%

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

2019: Pension - 1.94%, SRT - 2.02%

2020: Pension - 2.03%, SRT - 1.97%

2021: Pension - 2.02%, SRT - 1.98%

2022: Pension - 2.01%, SRT - 1.99%

2023: Pension - 2.87%, SRT - 1.13%

2024: Pension - 2.95%, SRT - 1.05%

2025: Pension - 3.00%, SRT - 1.00%

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

Discretely Presented Union County School Department

**For the Fiscal Year Ended June 30**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Contractually Required Contribution	\$ 1,010,795	\$ 988,059	\$ 981,423	\$ 1,156,485	\$ 1,130,962	\$ 1,120,097	\$ 1,171,152	\$ 962,248	\$ 760,897	\$ 702,566
Less: Contributions in Relation to the Contractually Required Contribution	(1,010,795)	(988,059)	(981,423)	(1,156,485)	(1,130,962)	(1,120,097)	(1,171,152)	(962,248)	(760,897)	(702,566)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 11,181,371	\$ 10,714,450	\$ 10,808,631	\$ 11,056,259	\$ 10,639,337	\$ 10,910,771	\$ 11,370,413	\$ 11,073,054	\$ 11,173,204	\$ 11,057,921
Contributions as a Percentage of Covered Payroll	9.04%	9.22%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%	6.81%	6.35%

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

Discretely Presented Union 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)	0.206605%	0.162725%	0.186978%	0.185054%	0.186055%	0.220553%	0.236785%	0.274232%	0.270226%	0.253921%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (8,312)	\$ (16,940)	\$ (49,330)	\$ (83,927)	\$ (105,026)	\$ (125,416)	\$ (256,488)	\$ (83,072)	\$ (114,585)	\$ (180,946)
Covered Payroll	\$ 429,269	\$ 715,994	\$ 1,227,215	\$ 1,617,140	\$ 1,968,815	\$ 2,783,200	\$ 3,417,332	\$ 4,683,090	\$ 5,374,887	\$ 5,964,986
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94)%	(2.37)%	(4.02)%	(5.19)%	(5.33)%	(4.51)%	(7.51)%	(1.77)%	(2.13)%	(3.03)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%	104.97%	106.49%

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

Discretely Presented Union 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)	0.304304%	0.309750%	0.309194%	0.308670%	0.329728%	0.319667%	0.332295%	0.345507%	0.341229%	0.340029%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ 124,653	\$ 1,935,767	\$ (101,162)	\$ (1,086,184)	\$ (3,390,200)	\$ (2,437,695)	\$ (14,332,692)	\$ (4,237,313)	\$ (4,023,001)	\$ (5,858,233)
Covered Payroll	\$ 11,391,617	\$ 11,181,371	\$ 10,714,450	\$ 10,808,631	\$ 11,056,259	\$ 10,639,337	\$ 10,910,771	\$ 11,370,413	\$ 11,073,054	\$ 11,173,204
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	1.094254%	17.31%	(0.94)%	(10.05)%	(30.66)%	(22.91)%	(131.36)%	(37.27)%	(36.33)%	(52.43)%
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%

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

	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total OPEB Liability</b>								
Service Cost	\$ 193,860	\$ 179,015	\$ 193,252	\$ 162,989	\$ 229,794	\$ 301,116	\$ 228,741	\$ 255,892
Interest	109,574	132,613	137,866	120,926	105,049	125,750	188,487	234,732
Changes in Benefit Terms	0	(45,606)	0	0	0	0	0	1,386,695
Differences Between Actual and Expected Experience	0	(177,816)	(284,644)	600,822	109,662	(217,762)	358,558	(476,035)
Changes in Assumptions or Other Inputs	(171,951)	119,146	(263,608)	479,293	692,314	(480,226)	478,883	135,645
Benefit Payments	(139,269)	(148,940)	(128,604)	(102,894)	(142,396)	(136,989)	(171,307)	(179,382)
Net Change in Total OPEB Liability	\$ (7,786)	\$ 58,412	\$ (345,738)	\$ 1,261,136	\$ 994,423	\$ (408,111)	\$ 1,083,362	\$ 1,357,547
Total OPEB Liability, Beginning	\$ 3,628,319	\$ 3,620,533	\$ 3,678,945	\$ 3,333,207	\$ 4,594,343	\$ 5,588,766	\$ 5,180,655	\$ 5,180,655
Total OPEB Liability, Ending	\$ 3,620,533	\$ 3,678,945	\$ 3,333,207	\$ 4,594,343	\$ 5,588,766	\$ 5,180,655	\$ 6,264,017	\$ 7,621,564
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 1,261,669	\$ 1,220,714	\$ 1,231,836	\$ 1,500,122	\$ 1,919,680	\$ 1,851,918	\$ 2,332,156	\$ 2,364,469
Employer Proportionate Share of the Total OPEB Liability	2,358,864	2,458,231	2,101,371	3,094,221	3,669,086	3,328,737	3,931,861	5,257,095
Covered Employee Payroll	\$ 13,628,205	\$ 15,677,158	\$ 16,378,763	\$ 16,869,465	\$ 18,274,552	\$ 19,848,935	\$ 21,282,556	\$ 22,724,347
Net OPEB Liability as a Percentage of Covered Employee Payroll	17.31%	15.68%	12.83%	18.34%	20.08%	16.77%	18.47%	23.13%

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

Note 2: Changes in assumptions.

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

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

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

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

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

**UNION COUNTY, TENNESSEE****Schedule of Changes in the Total OPEB Liability and Related Ratios - Tennessee Plan - Medicare**

Primary Government

For the Fiscal Year Ended June 30

	2018	2019	2020	2021	2022	2023	2024
<b>Total OPEB Liability</b>							
Service Cost	\$ 4,204	\$ 2,573	\$ 3,110	\$ 4,765	\$ 3,670	\$ 2,332	\$ 2,223
Interest	2,740	2,237	2,252	2,172	1,596	2,141	2,066
Differences Between Actual and Expected Experience	(19,497)	(4,208)	8,426	(8,179)	(2,349)	(7,151)	(2,344)
Changes in Assumptions or Other Inputs	(720)	1,664	19,205	(21,599)	(14,659)	(788)	(2,420)
Benefit Payments	(100)	(425)	(461)	(572)	(343)	(331)	(292)
Net Change in Total OPEB Liability	\$ (13,373)	\$ 1,841	\$ 32,532	\$ (23,413)	\$ (12,085)	\$ (3,797)	\$ (767)
Total OPEB Liability, Beginning	72,811	59,438	61,279	93,811	70,398	58,313	54,516
Total OPEB Liability, Ending	\$ 59,438	\$ 61,279	\$ 93,811	\$ 70,398	\$ 58,313	\$ 54,516	\$ 53,749
Covered Employee Payroll	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

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:

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.

**UNION COUNTY, TENNESSEE****Schedule of Changes in the Total OPEB Liability and Related Ratios - Tennessee Plan - Medicare**

Discretely Presented Union County School Department

For the Fiscal Year Ended June 30

	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total OPEB Liability</b>								
Service Cost	\$ 53,514	\$ 43,743	\$ 30,184	\$ 33,694	\$ 39,516	\$ 33,909	\$ 24,021	\$ 18,563
Interest	46,472	53,000	46,031	33,795	23,547	20,505	28,986	28,375
Changes in Benefit Terms	0	(265,320)	0	42,398	0	0	0	0
Differences Between Actual and Expected Experience	0	14,038	(383,968)	(166,844)	(23,620)	37,571	(56,594)	(24,924)
Changes in Assumptions or Other Inputs	(154,335)	(11,758)	23,491	174,303	(130,022)	(191,965)	(10,095)	(29,829)
Benefit Payments	(37,200)	(40,045)	(34,925)	(20,993)	(19,935)	(20,086)	(21,192)	(23,393)
Net Change in Total OPEB Liability	\$ (91,549)	\$ (206,342)	\$ (319,187)	\$ 96,353	\$ (110,514)	\$ (120,066)	\$ (34,874)	\$ (31,208)
Total OPEB Liability, Beginning	1,556,602	1,465,053	1,258,711	939,524	1,035,877	925,363	805,297	770,423
Total OPEB Liability, Ending	\$ 1,465,053	\$ 1,258,711	\$ 939,524	\$ 1,035,877	\$ 925,363	\$ 805,297	\$ 770,423	\$ 739,215
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 712,974	\$ 692,583	\$ 892,274	\$ 821,128	\$ 723,211	\$ 596,990	\$ 592,999	\$ 567,786
Employer Proportionate Share of the Total OPEB Liability	752,079	566,128	47,250	214,749	202,152	208,307	177,424	171,429
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.

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

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

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

Methods and assumptions used to determine contribution rates:

Primary Government - General Fund and EMS;  
Primary Government - Highway Department and  
School Department - Noncertified Employees

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

*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

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*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.*

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

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

**Other Special Revenue Fund** – The Other Special Revenue Fund is used to account for transactions related to opioid lawsuit settlement funds.

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

## CAPITAL PROJECT FUNDS

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*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.*

**Community Development/Industrial Park Fund** – The Community Development/Industrial Park Fund is used to account for capital projects related to industrial development.

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

	<b>Special Revenue Funds</b>				
	Drug Control	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Total
<b>ASSETS</b>					
Cash	\$ 0	\$ 0	\$ 0	\$ 3,250	\$ 3,250
Equity in Pooled Cash and Investments	36,745	1,376,035	573,013	0	1,985,793
Accounts Receivable	0	0	0	22,524	22,524
Due from Other Governments	0	323,705	0	0	323,705
Due from Other Funds	0	20,000	0	0	20,000
<b>Total Assets</b>	<b>\$ 36,745</b>	<b>\$ 1,719,740</b>	<b>\$ 573,013</b>	<b>\$ 25,774</b>	<b>\$ 2,355,272</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 0	\$ 93,966	\$ 110	\$ 0	\$ 94,076
Due to Other Funds	0	0	0	25,774	25,774
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 93,966</b>	<b>\$ 110</b>	<b>\$ 25,774</b>	<b>\$ 119,850</b>
<b>FUND BALANCES</b>					
Restricted:					
Restricted for Public Safety	\$ 36,745	\$ 0	\$ 0	\$ 0	\$ 36,745
Restricted for Public Health and Welfare	0	0	257,469	0	257,469

(Continued)

**UNION COUNTY, TENNESSEE****Combining Balance Sheet - Nonmajor Governmental Funds (Cont.)****FUND BALANCES (Cont.)**

Committed:

	<b>Special Revenue Funds</b>				
	Drug Control	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Total
Committed for Public Health and Welfare	\$ 0	\$ 0	\$ 315,434	\$ 0	\$ 315,434
Committed for Capital Projects	0	0	0	0	0
Committed for Other Purposes	0	1,625,774	0	0	1,625,774
<b>Total Fund Balances</b>	<b>\$ 36,745</b>	<b>\$ 1,625,774</b>	<b>\$ 572,903</b>	<b>\$ 0</b>	<b>\$ 2,235,422</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 36,745</b>	<b>\$ 1,719,740</b>	<b>\$ 573,013</b>	<b>\$ 25,774</b>	<b>\$ 2,355,272</b>

(Continued)

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

	<b>Capital Projects Fund</b>		
	Community Development/ Industrial Park	Total Nonmajor Governmental Funds	
<b>ASSETS</b>			
Cash	\$ 0	\$ 3,250	
Equity in Pooled Cash and Investments	51,481	2,037,274	
Accounts Receivable	0	22,524	
Due from Other Governments	0	323,705	
Due from Other Funds	0	20,000	
<b>Total Assets</b>	<b>\$ 51,481</b>	<b>\$ 2,406,753</b>	
<b>LIABILITIES</b>			
Accounts Payable	\$ 0	\$ 94,076	
Due to Other Funds	0	25,774	
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 119,850</b>	
<b>FUND BALANCES</b>			
Restricted:			
Restricted for Public Safety	\$ 0	\$ 36,745	
Restricted for Public Health and Welfare	0	257,469	

(Continued)

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

	<b>Capital Projects Fund</b>		
	Community Development/ Industrial Park	Total Nonmajor Governmental Funds	
<b>FUND BALANCES (Cont.)</b>			
Committed:			
Committed for Public Health and Welfare	\$ 0	\$ 315,434	
Committed for Capital Projects	51,481	51,481	
Committed for Other Purposes	0	1,625,774	
Total Fund Balances	<u>\$ 51,481</u>	<u>\$ 2,286,903</u>	
Total Liabilities and Fund Balances	<u>\$ 51,481</u>	<u>\$ 2,406,753</u>	

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

	<b>Special Revenue Funds</b>					
	Drug Control	Formerly Major Other General Government Fund	Constitu -	Other Special Revenue	Officers - Fees	Total
			tional			
<b>Revenues</b>						
Fines, Forfeitures, and Penalties		\$ 12,017	\$ 0	\$ 0	\$ 0	\$ 12,017
Charges for Current Services		0	0	0	8,925	8,925
Other Local Revenues		14,048	8,500	15,660	0	38,208
State of Tennessee		0	0	82,819	0	82,819
Federal Government		4,561	346,505	0	0	351,066
Other Governments and Citizens Groups		0	0	82,695	0	82,695
Total Revenues		\$ 30,626	\$ 355,005	\$ 181,174	\$ 8,925	\$ 575,730
<b>Expenditures</b>						
Current:						
Administration of Justice		\$ 0	\$ 0	\$ 0	\$ 8,925	\$ 8,925
Public Safety		4,947	0	0	0	4,947
Public Health and Welfare		0	0	62,458	0	62,458
Capital Projects		0	733,375	0	0	733,375
Total Expenditures		\$ 4,947	\$ 733,375	\$ 62,458	\$ 8,925	\$ 809,705

(Continued)

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

<b>Special Revenue Funds</b>						
	<i>Formerly</i> <i>Major</i>	Other	Other	Constitu -	Officers -	Total
	Drug Control	General Government	Special Revenue	Constitu - tional Officers - Fees		
Excess (Deficiency) of Revenues Over Expenditures	\$ 25,679	\$ (378,370)	\$ 118,716	\$ 0	\$ (233,975)	
<b>Other Financing Sources (Uses)</b>						
Transfers In	\$ 0	\$ 0	\$ 454,187	\$ 0	\$ 454,187	
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 454,187</u>	<u>\$ 0</u>	<u>\$ 454,187</u>	
Net Change in Fund Balances	\$ 25,679	\$ (378,370)	\$ 572,903	\$ 0	\$ 220,212	
Change to or Within the Reporting Entity	0	2,004,144	0	0	2,004,144	
Fund Balance, July 1, 2024	11,066	0	0	0	11,066	
Fund Balance, June 30, 2025	<u>\$ 36,745</u>	<u>\$ 1,625,774</u>	<u>\$ 572,903</u>	<u>\$ 0</u>	<u>\$ 2,235,422</u>	

(Continued)

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

	<u>Capital Projects Fund</u>		
	Community Development/ Industrial Park	Total Nonmajor Governmental Funds	
<b>Revenues</b>			
Fines, Forfeitures, and Penalties	\$ 0	\$ 12,017	
Charges for Current Services	0	8,925	
Other Local Revenues	0	38,208	
State of Tennessee	0	82,819	
Federal Government	0	351,066	
Other Governments and Citizens Groups	0	82,695	
Total Revenues	\$ 0	\$ 575,730	
<b>Expenditures</b>			
Current:			
Administration of Justice	\$ 0	\$ 8,925	
Public Safety	0	4,947	
Public Health and Welfare	0	62,458	
Capital Projects	0	733,375	
Total Expenditures	\$ 0	\$ 809,705	

(Continued)

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

	<u>Capital Projects Fund</u>		Community Development/ Industrial Park	Total Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	\$	0	\$ (233,975)	
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$	0	\$ 454,187	
Total Other Financing Sources (Uses)	\$	0	\$ 454,187	
Net Change in Fund Balances	\$	0	\$ 220,212	
Change to or Within the Reporting Entity		0		2,004,144
Fund Balance, July 1, 2024		51,481		62,547
Fund Balance, June 30, 2025	\$	51,481	\$ 2,286,903	

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

Drug Control Fund

**For the Year Ended June 30, 2025**

	<b>Actual</b>	<b>Budgeted Amounts</b>		<b>Variance with Final Budget - Positive (Negative)</b>
		<b>Original</b>	<b>Final</b>	
<b>Revenues</b>				
Fines, Forfeitures, and Penalties	\$ 12,017	\$ 4,500	\$ 4,500	\$ 7,517
Other Local Revenues	14,048	0	9,000	5,048
Federal Government	4,561	0	0	4,561
<b>Total Revenues</b>	<b>\$ 30,626</b>	<b>\$ 4,500</b>	<b>\$ 13,500</b>	<b>\$ 17,126</b>
<b>Expenditures</b>				
Public Safety				
Drug Enforcement	\$ 4,947	\$ 23,139	\$ 18,700	\$ 13,753
<b>Total Expenditures</b>	<b>\$ 4,947</b>	<b>\$ 23,139</b>	<b>\$ 18,700</b>	<b>\$ 13,753</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 25,679	\$ (18,639)	\$ (5,200)	\$ 30,879
Net Change in Fund Balance	\$ 25,679	\$ (18,639)	\$ (5,200)	\$ 30,879
Fund Balance, July 1, 2024	11,066	18,712	18,712	(7,646)
<b>Fund Balance, June 30, 2025</b>	<b>\$ 36,745</b>	<b>\$ 73</b>	<b>\$ 13,512</b>	<b>\$ 23,233</b>

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

Other General Government Fund

**For the Year Ended June 30, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<b>Revenues</b>						
Other Local Revenues	\$ 8,500	\$ 0	\$ 8,500	\$ 0	\$ 8,500	\$ 0
Federal Government	346,505	0	346,505	0	346,505	0
<b>Total Revenues</b>	<b>\$ 355,005</b>	<b>\$ 0</b>	<b>\$ 355,005</b>	<b>\$ 0</b>	<b>\$ 355,005</b>	<b>\$ 0</b>
<b>Expenditures</b>						
Capital Projects						
American Rescue Plan Act Grant #1	\$ 733,375	\$ (62,496)	\$ 670,879	\$ 3,129,546	\$ 2,286,479	\$ 1,615,600
<b>Total Expenditures</b>	<b>\$ 733,375</b>	<b>\$ (62,496)</b>	<b>\$ 670,879</b>	<b>\$ 3,129,546</b>	<b>\$ 2,286,479</b>	<b>\$ 1,615,600</b>
Excess (Deficiency) of Revenues Over Expenditures						
	\$ (378,370)	\$ 62,496	\$ (315,874)	\$ (3,129,546)	\$ (1,931,474)	\$ 1,615,600
Net Change in Fund Balance	\$ (378,370)	\$ 62,496	\$ (315,874)	\$ (3,129,546)	\$ (1,931,474)	\$ 1,615,600
Changes to or Within the Financial Reporting Entity	2,004,144	0	2,004,144	0	0	2,004,144
Fund Balance, July 1, 2024	0	(62,496)	(62,496)	3,129,546	3,129,546	(3,192,042)
<b>Fund Balance, June 30, 2025</b>	<b>\$ 1,625,774</b>	<b>\$ 0</b>	<b>\$ 1,625,774</b>	<b>\$ 0</b>	<b>\$ 1,198,072</b>	<b>\$ 427,702</b>

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

Other Special Revenue Fund

**For the Year Ended June 30, 2025**

	<b>Actual</b>	<b>Budgeted Amounts</b>		<b>Variance with Final Budget - Positive (Negative)</b>
		<b>Original</b>	<b>Final</b>	
<b>Revenues</b>				
Other Local Revenues	\$ 15,660	\$ 0	\$ 13,308	\$ 2,352
State of Tennessee	82,819	0	89,224	(6,405)
Other Governments and Citizens Groups	82,695	0	76,765	5,930
Total Revenues	\$ 181,174	\$ 0	\$ 179,297	\$ 1,877
<b>Expenditures</b>				
Public Health and Welfare				
Alcohol and Drug Programs	\$ 62,458	\$ 0	\$ 633,485	\$ 571,027
Total Expenditures	\$ 62,458	\$ 0	\$ 633,485	\$ 571,027
Excess (Deficiency) of Revenues Over Expenditures	\$ 118,716	\$ 0	\$ (454,188)	\$ 572,904
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 454,187	\$ 0	\$ 454,188	\$ (1)
Total Other Financing Sources	\$ 454,187	\$ 0	\$ 454,188	\$ (1)
Net Change in Fund Balance	\$ 572,903	\$ 0	\$ 0	\$ 572,903
Fund Balance, July 1, 2024	0	0	0	0
Fund Balance, June 30, 2025	\$ 572,903	\$ 0	\$ 0	\$ 572,903

## MAJOR GOVERNMENTAL FUNDS

### GENERAL DEBT SERVICE FUND

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

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### CAPITAL PROJECTS FUND

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*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.

**UNION 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**

	<b>Actual</b>	<b>Budgeted Amounts</b>		<b>Variance with Final Budget - Positive (Negative)</b>
		<b>Original</b>	<b>Final</b>	
<b>Revenues</b>				
Local Taxes	\$ 2,483,962	\$ 1,824,930	\$ 1,824,930	\$ 659,032
Other Local Revenues	2,006,942	500,000	691,784	1,315,158
Other Governments and Citizens Groups	274,063	274,063	274,063	0
<b>Total Revenues</b>	<b>\$ 4,764,967</b>	<b>\$ 2,598,993</b>	<b>\$ 2,790,777</b>	<b>\$ 1,974,190</b>
<b>Expenditures</b>				
Principal on Debt				
Education	\$ 701,773	\$ 701,775	\$ 701,775	\$ 2
Interest on Debt				
Education	299,320	128,077	299,861	541
Other Debt Service				
General Government	59,490	42,000	62,000	2,510
Education	7,160	7,200	7,200	40
<b>Total Expenditures</b>	<b>\$ 1,067,743</b>	<b>\$ 879,052</b>	<b>\$ 1,070,836</b>	<b>\$ 3,093</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,697,224	\$ 1,719,941	\$ 1,719,941	\$ 1,977,283
Net Change in Fund Balance	\$ 3,697,224	\$ 1,719,941	\$ 1,719,941	\$ 1,977,283
Fund Balance, July 1, 2024	5,800,205	5,262,618	5,262,618	537,587
<b>Fund Balance, June 30, 2025</b>	<b>\$ 9,497,429</b>	<b>\$ 6,982,559</b>	<b>\$ 6,982,559</b>	<b>\$ 2,514,870</b>

**UNION COUNTY, TENNESSEE**

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 606,570	\$ 0	\$ 0	\$ 606,570	\$ 577,010	\$ 577,010	\$ 29,560
Other Local Revenues	41,975	0	0	41,975	10,000	55,400	(13,425)
State of Tennessee	108,917	0	0	108,917	188,124	197,041	(88,124)
Federal Government	1,566,982	0	0	1,566,982	958,105	3,777,892	(2,210,910)
<b>Total Revenues</b>	<b>\$ 2,324,444</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,324,444</b>	<b>\$ 1,733,239</b>	<b>\$ 4,607,343</b>	<b>\$ (2,282,899)</b>
<b>Expenditures</b>							
Capital Projects							
General Administration Projects	\$ 189,856	\$ 0	\$ 7,442	\$ 197,298	\$ 82,958	\$ 340,413	\$ 143,115
Administration of Justice Projects	316,468	0	1,634,782	1,951,250	700,000	2,651,250	700,000
Public Safety Projects	181,068	(1,068)	0	180,000	268,124	268,124	88,124
Public Health and Welfare Projects	761,763	(258,595)	0	503,168	428,317	793,412	290,244
Social, Cultural, and Recreation Projects	1,497,248	0	0	1,497,248	1,183,690	1,517,820	20,572
Other General Government Projects	53,490	0	0	53,490	0	53,490	0
American Rescue Plan Act Grant #2	196,427	0	2,233,170	2,429,597	0	2,429,597	0
<b>Total Expenditures</b>	<b>\$ 3,196,320</b>	<b>\$ (259,663)</b>	<b>\$ 3,875,394</b>	<b>\$ 6,812,051</b>	<b>\$ 2,663,089</b>	<b>\$ 8,054,106</b>	<b>\$ 1,242,055</b>
Excess (Deficiency) of Revenues Over Expenditures	<b>\$ (871,876)</b>	<b>\$ 259,663</b>	<b>\$ (3,875,394)</b>	<b>\$ (4,487,607)</b>	<b>\$ (929,850)</b>	<b>\$ (3,446,763)</b>	<b>\$ (1,040,844)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers In	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000	\$ 0
<b>Total Other Financing Sources</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 0</b>
Net Change in Fund Balance Fund Balance, July 1, 2024	<b>\$ (821,876)</b>	<b>\$ 259,663</b>	<b>\$ (3,875,394)</b>	<b>\$ (4,437,607)</b>	<b>\$ (929,850)</b>	<b>\$ (3,396,763)</b>	<b>\$ (1,040,844)</b>
Fund Balance, June 30, 2025	<b>\$ 4,475,388</b>	<b>\$ (259,663)</b>	<b>0</b>	<b>\$ 4,215,725</b>	<b>\$ 2,414,265</b>	<b>\$ 4,414,265</b>	<b>\$ (198,540)</b>
	<b>\$ 3,653,512</b>	<b>\$ 0</b>	<b>\$ (3,875,394)</b>	<b>\$ (221,882)</b>	<b>\$ 1,484,415</b>	<b>\$ 1,017,502</b>	<b>\$ (1,239,384)</b>

## CUSTODIAL FUNDS

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*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.

**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.

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

<b>Custodial Funds</b>			
	Constitu -	tional	
Cities -	Sales	Officers -	
Tax		Custodial	Total

**ASSETS**

Cash	\$ 0	\$ 1,192,097	\$ 1,192,097
Due from Other Governments		231,402	0
Total Assets	\$ 231,402	\$ 1,192,097	\$ 1,423,499

**LIABILITIES**

Due to Other Taxing Units	\$ 231,402	\$ 0	\$ 231,402
Total Liabilities	\$ 231,402	\$ 0	\$ 231,402

**NET POSITION**

Restricted for Individuals, Organizations, and Other Governments	\$ 0	\$ 1,192,097	\$ 1,192,097
Total Net Position	\$ 0	\$ 1,192,097	\$ 1,192,097

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

		<b>Custodial Funds</b>			
		Cities -	Constitu -		
		Sales	tional	Officers -	
		Tax	Custodial	Custodial	Total
<b>Additions</b>					
Sales Tax Collections for Other Governments		\$ 1,237,755	\$ 0	\$ 1,237,755	
Fines/Fees and Other Collections		0	4,255,568	4,255,568	
<b>Total Additions</b>		<b>\$ 1,237,755</b>	<b>\$ 4,255,568</b>	<b>\$ 5,493,323</b>	
<b>Deductions</b>					
Payment of Sales Tax Collections for Other Governments		\$ 1,237,755	\$ 0	\$ 1,237,755	
Payments to State		0	2,896,297	2,896,297	
Payments to Individuals and Others		0	1,669,672	1,669,672	
<b>Total Deductions</b>		<b>\$ 1,237,755</b>	<b>\$ 4,565,969</b>	<b>\$ 5,803,724</b>	
Change in Net Position		\$ 0	\$ (310,401)	\$ (310,401)	
Net Position July 1, 2024		0	1,502,498	1,502,498	
<b>Net Position June 30, 2025</b>		<b>\$ 0</b>	<b>\$ 1,192,097</b>	<b>\$ 1,192,097</b>	

# UNION COUNTY SCHOOL DEPARTMENT

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*This section presents combining and individual fund financial statements for the Union 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.

**Other Education Special Revenue Fund** – The Other Education Special Revenue Fund accounts for revenues and expenditures of the virtual education program.

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

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

**UNION COUNTY, TENNESSEE****Statement of Activities**

Discretely Presented Union County School Department

**For the Year Ended June 30, 2025**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
			Total	Governmental Activities	
Governmental Activities:					
Instruction	\$ 45,555,668	\$ 78,202	\$ 6,101,335	\$ 0	\$ (39,376,131)
Support Services	15,608,950	0	397,854	346,345	(14,864,751)
Operation of Non-instructional Services	4,216,618	108,082	4,016,276	0	(92,260)
Total Governmental Activities	<u>\$ 65,381,236</u>	<u>\$ 186,284</u>	<u>\$ 10,515,465</u>	<u>\$ 346,345</u>	<u>\$ (54,333,142)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 1,871,301
Local Option Sales Taxes					2,236,662
Other Local Taxes					14,772
Grants and Contributions Not Restricted to Specific Programs					52,040,501
Unrestricted Investment Income					28,182
Miscellaneous					25,315
Total General Revenues					<u>\$ 56,216,733</u>
Change in Net Position					\$ 1,883,591
Net Position, July 1, 2024					56,252,877
Restatement - See Note I.D.10.					<u>(122,827)</u>
Net Position, June 30, 2025					<u>\$ 58,013,641</u>

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

Discretely Presented Union County School Department

**June 30, 2025**

	<b>Major Funds</b>				<b>Nonmajor Funds</b>		<b>Total Governmental Funds</b>
	<b>General Purpose School</b>	<b>Education Capital Projects</b>	<b>Other Govern- mental Funds</b>	<b>Total Governmental Funds</b>			
<b>ASSETS</b>							
Cash	\$ 20,000	\$ 0	\$ 644,441	\$ 664,441			
Equity in Pooled Cash and Investments	11,000,885	6,243,486	2,614,260	19,858,631			
Due from Other Governments	2,396,862	0	627,030	3,023,892			
Due from Other Funds	105	0	217	322			
Due from Primary Government	87,447	0	0	87,447			
Property Taxes Receivable	1,896,616	0	0	1,896,616			
Allowance for Uncollectible Property Taxes	(43,979)	0	0	(43,979)			
Restricted Assets	515,913	0	0	515,913			
<b>Total Assets</b>	<b>\$ 15,873,849</b>	<b>\$ 6,243,486</b>	<b>\$ 3,885,948</b>	<b>\$ 26,003,283</b>			
<b>LIABILITIES</b>							
Accounts Payable	\$ 24,084	\$ 0	\$ 17,106	\$ 41,190			
Accrued Payroll	980,753	0	172,790	1,153,543			
Payroll Deductions Payable	1,183,396	0	164,040	1,347,436			
Due to Other Funds	217	0	105	322			
Due to State of Tennessee	393	0	220	613			
Health Insurance Payments	20,000	0	0	20,000			
<b>Total Liabilities</b>	<b>\$ 2,208,843</b>	<b>\$ 0</b>	<b>\$ 354,261</b>	<b>\$ 2,563,104</b>			

(Continued)

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

Discretely Presented Union County School Department (Cont.)

**DEFERRED INFLOWS OF RESOURCES**

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

	<b>Major Funds</b>			<b>Nonmajor Funds</b>		<b>Total Governmental Funds</b>
	<b>General Purpose School</b>	<b>Education Capital Projects</b>	<b>Other Govern- mental Funds</b>			
Deferred Current Property Taxes	\$ 1,817,710	\$ 0	\$ 0	\$ 0	\$ 1,817,710	
Deferred Delinquent Property Taxes	30,672	0	0	0	30,672	
Other Deferred/Unavailable Revenue	201,361	0	0	0	201,361	
Total Deferred Inflows of Resources	\$ 2,049,743	\$ 0	\$ 0	\$ 0	\$ 2,049,743	

**FUND BALANCES**

## Restricted:

Restricted for Education  
 Restricted for Hybrid Retirement Stabilization Funds

## Committed:

Committed for Education  
 Committed for Capital Projects

## Assigned:

Assigned for Education  
 Unassigned

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$ 3,981	\$ 0	\$ 2,019,468	\$ 2,023,449
515,913	0	0	515,913
0	0	1,512,219	1,512,219
3,500,000	6,243,486	0	9,743,486
27,223	0	0	27,223
7,568,146	0	0	7,568,146
\$ 11,615,263	\$ 6,243,486	\$ 3,531,687	\$ 21,390,436
\$ 15,873,849	\$ 6,243,486	\$ 3,885,948	\$ 26,003,283

**UNION COUNTY, TENNESSEE****Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Position**Discretely Presented Union 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)		\$ 21,390,436
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,114,255	
Add: construction in progress	14,007,095	
Add: buildings and improvements net of accumulated depreciation	15,242,724	
Add: infrastructure net of accumulated depreciation	87,907	
Add: other capital assets net of accumulated depreciation	<u>2,066,164</u>	33,518,145
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		232,033
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: OPEB liability	\$ (5,428,524)	
Less: compensated absences payable	<u>(195,931)</u>	(5,624,455)
(4) Amounts reflected as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	\$ 3,482,061	
Less: deferred inflows of resources related to pensions	(1,532,598)	
Add: deferred outflows of resources related to OPEB	1,851,938	
Less: deferred inflows of resources related to OPEB	<u>(1,347,645)</u>	2,453,756
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - teacher agent plan	\$ 4,547	
Add: net pension asset - teacher retirement plan	180,946	
Add: net pension asset - teacher legacy pension plan	<u>5,858,233</u>	<u>6,043,726</u>
Net position of governmental activities (Exhibit A)		<u>\$ 58,013,641</u>

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

	<b>Major Funds</b>					<b>Nonmajor Funds</b>		<b>Total Governmental Funds</b>	
	<b>General Purpose School</b>	<i>Formerly Major School Federal Projects</i>	<b>Other Education Special Revenue</b>	<b>Education Capital Projects</b>	<b>Other Govern- mental Funds</b>				
					<b>Other</b>	<b>Gov- ern- mental Funds</b>			
<b>Revenues</b>									
Local Taxes	\$ 4,270,530	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,270,530		
Licenses and Permits		1,448	0	0	0	0	0	1,448	
Charges for Current Services		78,202	0	0	0	108,082	186,284		
Other Local Revenues		81,519	0	0	1,000	1,372,234	1,454,753		
State of Tennessee		26,715,308	0	25,490,045	0	16,276	52,221,629		
Federal Government		548,369	0	0	0	7,732,023	8,280,392		
Other Governments and Citizens Groups		346,345	0	0	0	0	346,345		
<b>Total Revenues</b>	<b>\$ 32,041,721</b>	<b>\$ 0</b>	<b>\$ 25,490,045</b>	<b>\$ 1,000</b>	<b>\$ 9,228,615</b>	<b>\$ 66,761,381</b>			
<b>Expenditures</b>									
Current:									
Instruction	\$ 18,440,973	\$ 0	\$ 23,433,546	\$ 0	\$ 1,443,027	\$ 43,317,546			
Support Services		12,025,937	0	17,295	0	1,920,357	13,963,589		
Operation of Non-Instructional Services		575,258	0	0	0	3,623,511	4,198,769		
Capital Outlay		24,283	0	0	10,267,391	2,273,544	12,565,218		
Debt Service:									
Other Debt Service		274,063	0	0	0	0	274,063		
<b>Total Expenditures</b>	<b>\$ 31,340,514</b>	<b>\$ 0</b>	<b>\$ 23,450,841</b>	<b>\$ 10,267,391</b>	<b>\$ 9,260,439</b>	<b>\$ 74,319,185</b>			

(Continued)

**UNION COUNTY, TENNESSEE****Statement of Revenues, Expenditures, and Changes****in Fund Balances - Governmental Funds**

Discretely Presented Union County School Department (Cont.)

	<b>Major Funds</b>				<b>Nonmajor Funds</b>		<b>Total Governmental Funds</b>
	<i>General Purpose School</i>	<i>Formerly Major School</i>	<i>Other Education</i>	<i>Education Capital Projects</i>	<i>Other</i>		
		<i>Federal Projects</i>	<i>Special Revenue</i>		<i>Govern-mental Funds</i>		
Excess (Deficiency) of Revenues Over Expenditures	\$ 701,207	\$ 0	\$ 2,039,204	\$ (10,266,391)	\$ (31,824)	\$ (7,557,804)	
<b>Other Financing Sources (Uses)</b>							
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 11,875	\$ 14,969	\$ 26,844	
Transfers In	2,039,204	0	0	0	500,000	2,539,204	
Transfers Out	(500,000)	0	(2,039,204)	0	0	(2,539,204)	
Total Other Financing Sources (Uses)	\$ 1,539,204	\$ 0	\$ (2,039,204)	\$ 11,875	\$ 514,969	\$ 26,844	
Net Change in Fund Balances	\$ 2,240,411	\$ 0	\$ 0	\$ (10,254,516)	\$ 483,145	\$ (7,530,960)	
Change to or Within the Reporting Entity	0	(1,012,627)	0	0	1,012,627	0	
Fund Balance, July 1, 2024	9,374,852	1,012,627	0	16,498,002	2,035,915	28,921,396	
Fund Balance, June 30, 2025	\$ 11,615,263	\$ 0	\$ 0	\$ 6,243,486	\$ 3,531,687	\$ 21,390,436	

**UNION COUNTY, TENNESSEE**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities**  
Discretely Presented Union 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)	\$ (7,530,960)
(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	\$ 12,492,234
Less: current-year depreciation expense	<u>(1,289,025)</u> 11,203,209
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Add: deferred delinquent property taxes and other deferred June 30, 2025	\$ 232,033
Less: deferred delinquent property taxes and other deferred June 30, 2024	<u>(220,587)</u> 11,446
(3) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in compensated absences	\$ 20,804
Change in OPEB liability	(1,319,239)
Change in net pension liability/asset	2,359,123
Change in deferred outflows related to pensions	(2,039,854)
Change in deferred inflows related to pensions	(965,720)
Change in deferred outflows related to OPEB	228,348
Change in deferred inflows related to OPEB	<u>(83,566)</u> (1,800,104)
Change in net position of governmental activities (Exhibit B)	<u>\$ 1,883,591</u>

**UNION COUNTY, TENNESSEE****Combining Balance Sheet - Nonmajor Governmental Funds**

Discretely Presented Union County School Department

**June 30, 2025**

	<b>Special Revenue Funds</b>			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Internal School	
<b>ASSETS</b>				
Cash	\$ 0	\$ 0	\$ 644,441	\$ 644,441
Equity in Pooled Cash and Investments	1,242,561	1,371,699	0	2,614,260
Due from Other Governments	468,989	158,041	0	627,030
Due from Other Funds	217	0	0	217
<b>Total Assets</b>	<b>\$ 1,711,767</b>	<b>\$ 1,529,740</b>	<b>\$ 644,441</b>	<b>\$ 3,885,948</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 0	\$ 17,106	\$ 0	\$ 17,106
Accrued Payroll	91,854	80,936	0	172,790
Payroll Deductions Payable	107,515	56,525	0	164,040
Due to Other Funds	105	0	0	105
Due to State of Tennessee	74	146	0	220
<b>Total Liabilities</b>	<b>\$ 199,548</b>	<b>\$ 154,713</b>	<b>\$ 0</b>	<b>\$ 354,261</b>
<b>FUND BALANCES</b>				
Restricted:				
Restricted for Education	\$ 0	\$ 1,375,027	\$ 644,441	\$ 2,019,468
Committed:				
Committed for Education	1,512,219	0	0	1,512,219
<b>Total Fund Balances</b>	<b>\$ 1,512,219</b>	<b>\$ 1,375,027</b>	<b>\$ 644,441</b>	<b>\$ 3,531,687</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,711,767</b>	<b>\$ 1,529,740</b>	<b>\$ 644,441</b>	<b>\$ 3,885,948</b>

**UNION COUNTY, TENNESSEE****Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Nonmajor Governmental Funds**

Discretely Presented Union County School Department

**For the Year Ended June 30, 2025**

	<b>Special Revenue Funds</b>				
	<i>Formerly</i> <i>Major</i> School Federal Projects	Central Cafeteria	Internal School		Total Nonmajor Governmental Funds
<b>Revenues</b>					
Charges for Current Services	\$ 0	\$ 108,082	\$ 0	\$ 108,082	
Other Local Revenues	0	41,056	1,331,178		1,372,234
State of Tennessee	0	16,276	0		16,276
Federal Government	5,636,520	2,095,503	0		7,732,023
<b>Total Revenues</b>	<b>\$ 5,636,520</b>	<b>\$ 2,260,917</b>	<b>\$ 1,331,178</b>	<b>\$ 9,228,615</b>	
<b>Expenditures</b>					
Current:					
Instruction	\$ 1,443,027	\$ 0	\$ 0	\$ 1,443,027	
Support Services	1,920,357	0	0		1,920,357
Operation of Non-Instructional Services	0	2,394,407	1,229,104		3,623,511
Capital Outlay	2,273,544	0	0		2,273,544
<b>Total Expenditures</b>	<b>\$ 5,636,928</b>	<b>\$ 2,394,407</b>	<b>\$ 1,229,104</b>	<b>\$ 9,260,439</b>	

(Continued)

**UNION COUNTY, TENNESSEE**

**Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Nonmajor Governmental Funds**  
Discretely Presented Union County School Department (Cont.)

	<b>Special Revenue Funds</b>				
	<i>Formerly</i>	<i>Major</i>	<i>School</i>	<i>Federal</i>	<i>Total</i>
				<i>Projects</i>	<i>Nonmajor</i>
					<i>Governmental</i>
					<i>Funds</i>
Excess (Deficiency) of Revenues Over Expenditures					
	\$ (408)	\$ (133,490)	\$ 102,074	\$ (31,824)	
<b>Other Financing Sources (Uses)</b>					
Insurance Recovery	\$ 0	\$ 14,969	\$ 0	\$ 14,969	
Transfers In	500,000	0	0	500,000	
Total Other Financing Sources (Uses)	\$ 500,000	\$ 14,969	\$ 0	\$ 514,969	
Net Change in Fund Balances	\$ 499,592	\$ (118,521)	\$ 102,074	\$ 483,145	
Change to or Within the Reporting Entity	1,012,627	0	0	1,012,627	
Fund Balance, July 1, 2024	0	1,493,548	542,367	2,035,915	
Fund Balance, June 30, 2025	\$ 1,512,219	\$ 1,375,027	\$ 644,441	\$ 3,531,687	

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

Discretely Presented Union County School Department

General Purpose School Fund

**For the Year Ended June 30, 2025**

	Actual (GAAP Basis)			Actual Revenues/ Expenditures (Budgetary Basis)		Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Original	Final			
<b>Revenues</b>								
Local Taxes	\$ 4,270,530	\$ 0	\$ 0	\$ 4,270,530	\$ 3,776,612	\$ 3,776,612	\$ 493,918	
Licenses and Permits	1,448	0	0	1,448	1,188	1,188	260	
Charges for Current Services	78,202	0	0	78,202	2,056,523	78,089	113	
Other Local Revenues	81,519	0	0	81,519	0	2,823	78,696	
State of Tennessee	26,715,308	0	0	26,715,308	25,642,755	27,577,740	(862,432)	
Federal Government	548,369	0	0	548,369	126,531	769,357	(220,988)	
Other Governments and Citizens Groups	346,345	0	0	346,345	0	346,345	0	
<b>Total Revenues</b>	<b>\$ 32,041,721</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 32,041,721</b>	<b>\$ 31,603,609</b>	<b>\$ 32,552,154</b>	<b>\$ (510,433)</b>	
<b>Expenditures</b>								
Instruction								
Regular Instruction Program	\$ 14,902,943	\$ 0	\$ 0	\$ 14,902,943	\$ 14,010,053	\$ 15,511,311	\$ 608,368	
Special Education Program	2,000,949	0	0	2,000,949	2,145,574	2,152,281	151,332	
Career and Technical Education Program	1,537,081	0	0	1,537,081	1,380,563	1,814,305	277,224	
Support Services								
Attendance	89,849	0	0	89,849	87,013	112,121	22,272	
Health Services	603,530	0	0	603,530	584,253	634,382	30,852	
Other Student Support	817,907	0	5,747	823,654	662,870	838,907	15,253	
Regular Instruction Program	851,715	0	0	851,715	690,432	1,001,060	149,345	

(Continued)

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

Discretely Presented Union County School Department

General Purpose School Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
Support Services (Cont.)							
Special Education Program	\$ 910,659	\$ 0	\$ 6,014	\$ 916,673	\$ 871,652	\$ 948,324	\$ 31,651
Career and Technical Education Program	159,349	0	0	159,349	159,414	159,414	65
Technology	959,260	0	7,005	966,265	615,745	966,642	377
Other Programs	89,327	0	0	89,327	0	89,327	0
Board of Education	517,700	0	0	517,700	594,782	557,996	40,296
Director of Schools	162,310	0	0	162,310	165,976	169,473	7,163
Office of the Principal	2,252,345	0	0	2,252,345	2,210,526	2,252,347	2
Fiscal Services	358,837	0	0	358,837	325,332	358,904	67
Operation of Plant	2,600,707	0	0	2,600,707	2,606,372	2,622,027	21,320
Maintenance of Plant	555,821	(5,660)	4,690	554,851	525,270	565,809	10,958
Transportation	1,096,621	(8,845)	0	1,087,776	1,186,569	1,225,991	138,215
Operation of Non-Instructional Services							
Food Service	6,346	0	0	6,346	0	7,113	767
Community Services	119,882	0	0	119,882	51,451	177,058	57,176
Early Childhood Education	449,030	0	3,767	452,797	0	457,396	4,599
Capital Outlay							
Regular Capital Outlay	24,283	0	0	24,283	0	645,885	621,602

(Continued)

**UNION COUNTY, TENNESSEE**

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
Other Debt Service							
Education	\$ 274,063	\$ 0	\$ 0	\$ 274,063	\$ 274,063	\$ 274,063	0
Total Expenditures	\$ 31,340,514	\$ (14,505)	\$ 27,223	\$ 31,353,232	\$ 29,147,910	\$ 33,542,136	\$ 2,188,904
Excess (Deficiency) of Revenues Over Expenditures	\$ 701,207	\$ 14,505	\$ (27,223)	\$ 688,489	\$ 2,455,699	\$ (989,982)	\$ 1,678,471
<b>Other Financing Sources (Uses)</b>							
Transfers In	\$ 2,039,204	\$ 0	\$ 0	\$ 2,039,204	\$ 0	\$ 2,039,204	0
Transfers Out	\$ (500,000)	\$ 0	\$ 0	\$ (500,000)	\$ 0	\$ (500,000)	0
Total Other Financing Sources	\$ 1,539,204	\$ 0	\$ 0	\$ 1,539,204	\$ 0	\$ 1,539,204	0
Net Change in Fund Balance Fund Balance, July 1, 2024	\$ 2,240,411	\$ 14,505	\$ (27,223)	\$ 2,227,693	\$ 2,455,699	\$ 549,222	\$ 1,678,471
Fund Balance, June 30, 2025	\$ 9,374,852	\$ (14,505)	\$ 0	\$ 9,360,347	\$ 14,998,539	\$ 14,998,539	\$ (5,638,192)
Fund Balance, June 30, 2025	\$ 11,615,263	\$ 0	\$ (27,223)	\$ 11,588,040	\$ 17,454,238	\$ 15,547,761	\$ (3,959,721)

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

Discretely Presented Union 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		Variance with Final Budget - Positive (Negative)
				Original	Final	
<b>Revenues</b>						
Federal Government	\$ 5,636,520	\$ 0	\$ 5,636,520	\$ 2,760,525	\$ 6,214,102	\$ (577,582)
Total Revenues	\$ 5,636,520	\$ 0	\$ 5,636,520	\$ 2,760,525	\$ 6,214,102	\$ (577,582)
<b>Expenditures</b>						
Instruction						
Regular Instruction Program	\$ 673,852	\$ 0	\$ 673,852	\$ 386,165	\$ 908,269	\$ 234,417
Special Education Program	707,345	0	707,345	729,286	812,463	105,118
Career and Technical Education Program	61,830	0	61,830	49,544	61,851	21
Support Services						
Other Student Support	480,041	0	480,041	406,042	546,514	66,473
Regular Instruction Program	633,863	0	633,863	533,980	704,597	70,734
Special Education Program	613,873	0	613,873	457,869	692,934	79,061
Career and Technical Education Program	1,728	0	1,728	2,639	1,728	0
Fiscal Services	12,200	0	12,200	0	12,200	0
Transportation	178,652	0	178,652	195,000	200,000	21,348
Capital Outlay						
Regular Capital Outlay	2,273,544	(557,084)	1,716,460	0	2,273,544	557,084
Total Expenditures	\$ 5,636,928	\$ (557,084)	\$ 5,079,844	\$ 2,760,525	\$ 6,214,100	\$ 1,134,256

(Continued)

**UNION COUNTY, TENNESSEE**

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

	Actual (GAAP Basis)	Less: Encumbrances 6/30/2024	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ (408)	\$ 557,084	\$ 556,676	0	2	\$ 556,674
<b>Other Financing Sources (Uses)</b>						
Transfers In	\$ 500,000	\$ 0	\$ 500,000	0	\$ 500,000	\$ 0
Total Other Financing Sources	\$ 500,000	\$ 0	\$ 500,000	0	\$ 500,000	\$ 0
Net Change in Fund Balance	\$ 499,592	\$ 557,084	\$ 1,056,676	0	\$ 500,002	\$ 556,674
Changes to or Within the Financial Reporting Entity	1,012,627	0	1,012,627	0	0	1,012,627
Fund Balance, July 1, 2024	0	(557,084)	(557,084)	1,012,217	1,012,217	(1,569,301)
Fund Balance, June 30, 2025	\$ 1,512,219	\$ 0	\$ 1,512,219	\$ 1,012,217	\$ 1,512,219	\$ 0

**UNION COUNTY, TENNESSEE****Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget**Discretely Presented Union County School Department  
Central Cafeteria Fund**For the Year Ended June 30, 2025**

	<b>Actual</b>	<b>Budgeted Amounts</b>		<b>Variance with Final Budget - Positive (Negative)</b>
		<b>Original</b>	<b>Final</b>	
<b>Revenues</b>				
Charges for Current Services	\$ 108,082	\$ 297,130	\$ 297,130	\$ (189,048)
Other Local Revenues	41,056	3,000	3,571	37,485
State of Tennessee	16,276	16,263	16,263	13
Federal Government	2,095,503	2,119,613	2,126,383	(30,880)
<b>Total Revenues</b>	<b>\$ 2,260,917</b>	<b>\$ 2,436,006</b>	<b>\$ 2,443,347</b>	<b>\$ (182,430)</b>
<b>Expenditures</b>				
Operation of Non-Instructional Services				
Food Service	\$ 2,394,407	\$ 2,748,963	\$ 3,579,871	\$ 1,185,464
<b>Total Expenditures</b>	<b>\$ 2,394,407</b>	<b>\$ 2,748,963</b>	<b>\$ 3,579,871</b>	<b>\$ 1,185,464</b>
Excess (Deficiency) of Revenues Over Expenditures				
	\$ (133,490)	\$ (312,957)	\$ (1,136,524)	\$ 1,003,034
<b>Other Financing Sources (Uses)</b>				
Insurance Recovery	\$ 14,969	\$ 0	\$ 14,969	\$ 0
<b>Total Other Financing Sources</b>	<b>\$ 14,969</b>	<b>\$ 0</b>	<b>\$ 14,969</b>	<b>\$ 0</b>
Net Change in Fund Balance				
Fund Balance, July 1, 2024	\$ (118,521)	\$ (312,957)	\$ (1,121,555)	\$ 1,003,034
	1,493,548	1,510,002	1,510,002	(16,454)
Fund Balance, June 30, 2025	<b>\$ 1,375,027</b>	<b>\$ 1,197,045</b>	<b>\$ 388,447</b>	<b>\$ 986,580</b>

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

Discretely Presented Union County School Department

Other Education Special Revenue Fund

**For the Year Ended June 30, 2025**

	<b>Actual</b>	<b>Budgeted Amounts</b>		<b>Variance with Final Budget - Positive (Negative)</b>
		<b>Original</b>	<b>Final</b>	
<b>Revenues</b>				
State of Tennessee	\$ 25,490,045	\$ 25,706,532	\$ 25,490,045	\$ 0
Total Revenues	<u>\$ 25,490,045</u>	<u>\$ 25,706,532</u>	<u>\$ 25,490,045</u>	<u>\$ 0</u>
<b>Expenditures</b>				
Instruction				
Regular Instruction Program	\$ 23,433,546	\$ 23,630,009	\$ 23,520,841	\$ 87,295
Support Services				
Office of the Principal	17,295	20,000	20,000	2,705
Total Expenditures	<u>\$ 23,450,841</u>	<u>\$ 23,650,009</u>	<u>\$ 23,540,841</u>	<u>\$ 90,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,039,204</u>	<u>\$ 2,056,523</u>	<u>\$ 1,949,204</u>	<u>\$ 90,000</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 0	\$ 0	\$ 90,000	\$ (90,000)
Transfers Out	<u>(2,039,204)</u>	<u>(2,056,523)</u>	<u>(2,039,204)</u>	<u>0</u>
Total Other Financing Sources	<u>\$ (2,039,204)</u>	<u>\$ (2,056,523)</u>	<u>\$ (1,949,204)</u>	<u>\$ (90,000)</u>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance, July 1, 2024	0	0	0	0
Fund Balance, June 30, 2025	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**UNION COUNTY, TENNESSEE**

**Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget**  
Discretely Presented Union 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		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Other Local Revenues	\$ 1,000	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 1,000
Other Governments and Citizens Groups	0	0	0	0	0	124,881	(124,881)
<b>Total Revenues</b>	<b>\$ 1,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,000</b>	<b>\$ 0</b>	<b>\$ 124,881</b>	<b>\$ (123,881)</b>
<b>Expenditures</b>							
Capital Outlay							
Regular Capital Outlay	\$ 10,267,391	\$ (52,300)	\$ 1,213,326	\$ 11,428,417	\$ 277,925	\$ 11,520,476	\$ 92,059
<b>Total Expenditures</b>	<b>\$ 10,267,391</b>	<b>\$ (52,300)</b>	<b>\$ 1,213,326</b>	<b>\$ 11,428,417</b>	<b>\$ 277,925</b>	<b>\$ 11,520,476</b>	<b>\$ 92,059</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (10,266,391)	\$ 52,300	\$ (1,213,326)	\$ (11,427,417)	\$ (277,925)	\$ (11,395,595)	\$ (31,822)
<b>Other Financing Sources (Uses)</b>							
Insurance Recovery	\$ 11,875	\$ 0	\$ 0	\$ 11,875	\$ 0	\$ 11,875	\$ 0
<b>Total Other Financing Sources</b>	<b>\$ 11,875</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,875</b>	<b>\$ 0</b>	<b>\$ 11,875</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (10,254,516)	\$ 52,300	\$ (1,213,326)	\$ (11,415,542)	\$ (277,925)	\$ (11,383,720)	\$ (31,822)
Fund Balance, July 1, 2024	16,498,002	(52,300)	0	16,445,702	13,581,075	13,581,075	2,864,627
<b>Fund Balance, June 30, 2025</b>	<b>\$ 6,243,486</b>	<b>\$ 0</b>	<b>\$ (1,213,326)</b>	<b>\$ 5,030,160</b>	<b>\$ 13,303,150</b>	<b>\$ 2,197,355</b>	<b>\$ 2,832,805</b>

## **MISCELLANEOUS SCHEDULES**

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-24	Issued During Period	Paid and/or Matured During Period		Outstanding 6-30-25							
							Maturing During Period	Outstanding 6-30-25								
<b>BONDS PAYABLE</b>																
Payable through General Debt Service Fund																
Qualified School Construction Bond	\$ 7,160,000	1.515 %	12-17-09	9-1-26	\$ 942,409	\$ 0	\$ 446,773	\$ 495,636								
Refunding Bonds Series 2021	2,290,000	1.25	5-20-21	4-1-30	1,525,000	0	255,000	1,270,000								
General Obligation School Bond Series 2024	9,000,000	4 to 5	12-18-24	6-1-44	0	9,000,000	0	9,000,000								
Total Bonds Payable					\$ 2,467,409	\$ 9,000,000	\$ 701,773	\$ 10,765,636								

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

<b>Year Ending June 30</b>	<b>Bonds</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 849,636	\$ 503,749	\$ 1,353,385
2027	589,000	387,100	976,100
2028	604,000	367,175	971,175
2029	619,000	346,500	965,500
2030	639,000	325,075	964,075
2031	405,000	302,650	707,650
2032	425,000	282,400	707,400
2033	440,000	265,400	705,400
2034	460,000	247,800	707,800
2035	480,000	229,400	709,400
2036	495,000	210,200	705,200
2037	515,000	190,400	705,400
2038	535,000	169,800	704,800
2039	560,000	148,400	708,400
2040	580,000	126,000	706,000
2041	605,000	102,800	707,800
2042	630,000	78,600	708,600
2043	655,000	53,400	708,400
2044	680,000	27,200	707,200
<b>Total</b>	<b>\$ 10,765,636</b>	<b>\$ 4,364,049</b>	<b>\$ 15,129,685</b>

**UNION COUNTY, TENNESSEE****Schedule of Transfers**

Primary Government and Discretely Presented Union County School Department

**For the Year Ended June 30, 2025**

<b>From Fund</b>	<b>To Fund</b>	<b>Purpose</b>	<b>Amount</b>
<b>PRIMARY GOVERNMENT</b>			
General	Other Special Revenue	Creation of opioid fund	\$ 454,187
"	General Capital Projects	Hotel/motel funds designated for capital projects	<u>50,000</u>
Total Transfers Primary Government			<u><u>\$ 504,187</u></u>
<b>DISCRETELY PRESENTED UNION COUNTY SCHOOL DEPARTMENT</b>			
Other Education Special Revenue	General Purpose School	Virtual academy revenue (8% per contract)	\$ 2,039,204
General Purpose School	School Federal Projects	Cash flow	<u>500,000</u>
Total Transfers Discretely Presented Union County School Department			<u><u>\$ 2,539,204</u></u>

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

Primary Government and Discretely Presented Union County School Department  
**For the Year Ended June 30, 2025**

<b>Official</b>	<b>Salary</b>	<b>Authorization</b>	<b>Bond</b>	<b>Surety</b>
<b>County Mayor</b> Base salary/Total compensation	\$ <u>105,396</u>	Section 8-24-102, <i>TCA</i>	\$ (1)	Tennessee Risk Management Trust
<b>Highway Superintendent</b> Base salary/Total compensation	\$ <u>100,377</u>	Section 8-24-102, <i>TCA</i>	(2)	100,000 State Farm Fire and Casualty Company
<b>Director of Schools</b> Base salary Bonus Chief executive officer training supplement Total compensation	\$ 113,600 5,000 2,000 <u>\$ 120,600</u>	State Board of Education and County Board of Education	(1)	Tennessee Risk Management Trust
<b>Trustee</b> Base salary/Total compensation	\$ <u>91,252</u>	Section 8-24-102, <i>TCA</i>	(2)	1,500,000 Auto Owners Mutual Insurance
<b>Assessor of Property</b> Base salary/Total compensation	\$ <u>91,252</u>	Section 8-24-102, <i>TCA</i>	(1)	Tennessee Risk Management Trust
<b>County Clerk</b> Base salary/Total compensation	\$ <u>91,252</u>	Section 8-24-102, <i>TCA</i>	(1)	Tennessee Risk Management Trust
<b>Circuit and General Sessions Courts Clerk</b> Base salary/Total compensation	\$ <u>91,252</u>	Section 8-24-102, <i>TCA</i>	(1)	Tennessee Risk Management Trust
<b>Clerk and Master</b> Base salary Special commissioner fees Total compensation	\$ 91,252 8,925 <u>\$ 100,177</u>	Section 8-24-102, <i>TCA</i>	(1)	Tennessee Risk Management Trust
<b>Register of Deeds</b> Base Salary/Total compensation	\$ <u>91,252</u>	Section 8-24-102, <i>TCA</i>	(1)	Tennessee Risk Management Trust
<b>Sheriff</b> Base salary Law enforcement retention bonus Law enforcement training supplement Base salary/Total compensation	\$ 100,377 800 800 <u>\$ 101,977</u>	Section 8-24-102, <i>TCA</i>	(1)	Tennessee Risk Management Trust
<b>Administrator of Elections</b> Base salary/Total compensation	\$ <u>82,127</u>	Section 2-12-208, <i>TCA</i>	(1)	Tennessee Risk Management Trust
<b>Finance Director</b> Base salary/Total compensation	\$ <u>82,727</u>	County Commission	(1)	Tennessee Risk Management Trust
Employee Blanket Bonds:				
Employee Fidelity - County Departments			400,000	Tennessee Risk Management Trust
Employee Fidelity - School Department			400,000	"

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

(2) This official had coverage under an individual official bond as well as coverage under the employee fidelity insurance coverage as of June 30, 2025.

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Fund</b>	<b>Other Special Revenue</b>		
<b>Local Taxes</b>							
County Property Taxes							
Current Property Tax	\$ 4,228,577	\$ 952,177	\$ 0	\$ 0	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	69,122	16,998	0	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	58,095	13,844	0	0	0	0	0
Interest and Penalty	16,707	4,022	0	0	0	0	0
Pickup Taxes	10,957	2,472	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	626,061	0	0	0	0	0	0
County Local Option Taxes							
Local Option Sales Tax	996,879	0	0	0	0	0	0
Hotel/Motel Tax	146,988	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0	0
Litigation Tax - General	29,648	0	0	0	0	0	0
Litigation Tax - Special Purpose	31,241	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	13,170	0	0	0	0	0	0
Business Tax	159,243	0	0	0	0	0	0
Mixed Drink Tax	11,933	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	0
Statutory Local Taxes							
Wholesale Beer Tax	84,936	0	0	0	0	0	0

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Government Fund</b>	<b>Other Special Revenue</b>		
<b>Local Taxes (Cont.)</b>							
Statutory Local Taxes (Cont.)							
Beer Privilege Tax	\$ 1,694	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total Local Taxes	\$ 6,485,251	\$ 989,513	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>Licenses and Permits</b>							
Licenses							
Cable TV Franchise	\$ 83,669	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Permits							
Beer Permits	950	0	0	0	0	0	0
Building Permits	41,165	0	0	0	0	0	0
Total Licenses and Permits	\$ 125,784	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>Fines, Forfeitures, and Penalties</b>							
Circuit Court							
Fines	\$ 7,325	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	1,491	0	0	0	0	0	0
Drug Control Fines	0	0	2,499	0	0	0	0
Data Entry Fee - Circuit Court	428	0	0	0	0	0	0
Victims Assistance Assessments	926	0	0	0	0	0	0

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Government Fund</b>	<b>Other Special Revenue</b>		
<b>Fines, Forfeitures, and Penalties (Cont.)</b>							
Criminal Court							
Fines	\$ 579	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
DUI Treatment Fines	366	0	0	0	0	0	0
General Sessions Court							
Fines	18,973	0	0	0	0	0	0
Officers Costs	11,758	0	0	0	0	0	0
Game and Fish Fines	1,156	0	0	0	0	0	0
Drug Control Fines	0	0	2,992	0	0	0	0
Data Entry Fee - General Sessions Court	20,796	0	0	0	0	0	0
Courtroom Security Fee	10	0	0	0	0	0	0
Victims Assistance Assessments	9,432	0	0	0	0	0	0
Juvenile Court							
Fines	1,197	0	0	0	0	0	0
Officers Costs	2,592	0	0	0	0	0	0
Jail Fees	2	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	483	0	0	0	0	0	0
Chancery Court							
Officers Costs	1,282	0	0	0	0	0	0
Data Entry Fee - Chancery Court	803	0	0	0	0	0	0

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Fund</b>	<b>Other Government Fund</b>	<b>Other Special Revenue</b>	
<b>Fines, Forfeitures, and Penalties (Cont.)</b>							
Judicial District Drug Program							
Courtroom Security Fee	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Other Fines, Forfeitures, and Penalties							
Proceeds from Confiscated Property	0	0	6,526	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 79,609	\$ 0	\$ 12,017	\$ 0	\$ 0	\$ 0	0
<b>Charges for Current Services</b>							
General Service Charges							
Patient Charges	\$ 4,500	\$ 1,061,855	\$ 0	\$ 0	\$ 0	\$ 0	0
Other General Service Charges	125	0	0	0	0	0	0
Service Charges	0	95,713	0	0	0	0	0
Fees							
Engineer Review Fees	1,620	0	0	0	0	0	0
Copy Fees	807	0	0	0	0	0	0
Library Fees	1,429	0	0	0	0	0	0
Archives and Records Management Fee	31,414	0	0	0	0	0	0
Telephone Commissions	24,661	0	0	0	0	0	0
Additional Fees - Titling and Registration	16,638	0	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0	8,925

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Fund</b>	<b>Other Special Revenue</b>		
<b>Charges for Current Services (Cont.)</b>							
<b>Fees (Cont.)</b>							
Data Processing Fee - Register	\$ 8,106	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Data Processing Fee - Sheriff	1,501	0	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,000	0	0	0	0	0	0
Data Processing Fee - County Clerk	2,193	0	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	3,905	0	0	0	0	0	0
<b>Education Charges</b>							
Receipts from Individual Schools	15,933	0	0	0	0	0	0
Other Charges for Services	461,908	0	0	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 580,740</b>	<b>\$ 1,157,568</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>8,925</b>
<b>Other Local Revenues</b>							
<b>Recurring Items</b>							
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,660	\$ 0	0
Lease/Rentals/PPP	37,950	0	0	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	0	0
Commissary Sales	17,605	0	0	0	0	0	0
Sale of Gasoline	0	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0	0
Miscellaneous Refunds	18,443	3,608	0	0	0	0	0

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Fund</b>	<b>Other Special Revenue</b>		
<b>Other Local Revenues (Cont.)</b>							
Nonrecurring Items							
Sale of Equipment	\$ 9,299	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Sale of Property	0	0	1,500	0	0	0	0
Damages Recovered from Individuals	110	0	0	0	0	0	0
Contributions and Gifts	29,356	0	12,548	8,500	0	0	0
Total Other Local Revenues	\$ 112,763	\$ 3,608	\$ 14,048	\$ 8,500	\$ 15,660	\$ 0	0
<b>Fees Received From County Officials</b>							
Excess Fees							
Clerk and Master	\$ 2,403	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Fees In-Lieu-of Salary							
County Clerk	326,069	0	0	0	0	0	0
Circuit Court Clerk	26,857	0	0	0	0	0	0
General Sessions Court Clerk	80,932	0	0	0	0	0	0
Clerk and Master	78,888	0	0	0	0	0	0
Juvenile Court Clerk	15,024	0	0	0	0	0	0
Register	119,185	0	0	0	0	0	0
Sheriff	10,696	0	0	0	0	0	0
Trustee	378,627	0	0	0	0	0	0
Total Fees Received From County Officials	\$ 1,038,681	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Government Fund</b>	<b>Other Special Revenue</b>		
<b>State of Tennessee</b>							
General Government Grants							
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Aging Programs	5,894	0	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0	0
Public Safety Grants							
Law Enforcement Training Programs	48,800	0	0	0	0	0	0
School Resource Officer Grants	458,255	0	0	0	0	0	0
Health and Welfare Grants							
Public Health Nurses	34,586	0	0	0	0	0	0
Emergency Medical Services Training Programs	0	8,800	0	0	0	0	0
Public Works Grants							
State Aid Program	0	0	0	0	0	0	0
Litter Program	39,215	0	0	0	0	0	0
Other State Revenues							
Beer Tax	17,752	0	0	0	0	0	0
Vehicle Certificate of Title Fees	6,657	0	0	0	0	0	0
Alcoholic Beverage Tax	50,526	0	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	82,819	0	0
State Revenue Sharing - T.V.A.	1,242,352	0	0	0	0	0	0

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Fund</b>	<b>Other Special Revenue</b>		
<b>State of Tennessee (Cont.)</b>							
Other State Revenues (Cont.)							
State Revenue Sharing - Telecommunications	\$ 25,603	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
State Shared Sports Gaming Privilege Tax	31,176	0	0	0	0	0	0
Child Support Collections	32,555	0	0	0	0	0	0
Contracted Prisoner Boarding	261,170	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0	0
Other State Grants	206,321	0	0	0	0	0	0
Other State Revenues	65,010	0	0	0	0	0	0
<b>Total State of Tennessee</b>	<b>\$ 2,550,036</b>	<b>\$ 8,800</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 82,819</b>	<b>\$ 0</b>	
<b>Federal Government</b>							
Federal Through State							
Homeland Security Grants	\$ 9,380	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
American Rescue Plan Act Grant #2	0	0	0	0	0	0	0
American Rescue Plan Act Grant #3	0	0	0	0	0	0	0
Other Federal through State	105,954	0	0	346,505	0	0	0

(Continued)

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

	<b>Special Revenue Funds</b>						<b>Constitu - tional Officers - Fees</b>
	<b>General</b>	<b>Ambulance Service</b>	<b>Drug Control</b>	<b>Other General Government Fund</b>	<b>Other Special Revenue</b>		
<b>Federal Government (Cont.)</b>							
Direct Federal Revenue							
Asset Forfeiture Funds	\$ 0	\$ 0	\$ 4,561	\$ 0	\$ 0	\$ 0	0
Total Federal Government	\$ 115,334	\$ 0	\$ 4,561	\$ 346,505	\$ 0	\$ 0	0
<b>Other Governments and Citizens Groups</b>							
Other Governments							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Other							
Opioid Settlement Funds - Past Remediation	0	0	0	0	82,695		0
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 82,695	\$ 0	0
Total	\$ 11,088,198	\$ 2,159,489	\$ 30,626	\$ 355,005	\$ 181,174	\$ 8,925	

(Continued)

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

	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>Local Taxes</b>				
County Property Taxes				
Current Property Tax	\$ 355,708	\$ 1,453,923	\$ 584,137	\$ 7,574,522
Trustee's Collections - Prior Year	6,506	24,729	10,390	127,745
Circuit Clerk/Clerk and Master Collections - Prior Years	5,064	21,459	8,101	106,563
Interest and Penalty	1,507	6,016	2,427	30,679
Pickup Taxes	923	3,772	1,515	19,639
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	626,061
County Local Option Taxes				
Local Option Sales Tax	0	0	0	996,879
Hotel/Motel Tax	0	0	0	146,988
Wheel Tax	0	974,063	0	974,063
Litigation Tax - General	0	0	0	29,648
Litigation Tax - Special Purpose	0	0	0	31,241
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	13,170
Business Tax	0	0	0	159,243
Mixed Drink Tax	0	0	0	11,933
Mineral Severance Tax	109,743	0	0	109,743
Statutory Local Taxes				
Wholesale Beer Tax	0	0	0	84,936

(Continued)

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

	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>Local Taxes (Cont.)</b>				
Statutory Local Taxes (Cont.)				
Beer Privilege Tax	\$ 0	\$ 0	\$ 0	\$ 1,694
Total Local Taxes	\$ 479,451	\$ 2,483,962	\$ 606,570	\$ 11,044,747
<b>Licenses and Permits</b>				
Licenses				
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 83,669
Permits				
Beer Permits	0	0	0	950
Building Permits	0	0	0	41,165
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 125,784
<b>Fines, Forfeitures, and Penalties</b>				
Circuit Court				
Fines	\$ 0	\$ 0	\$ 0	\$ 7,325
Officers Costs	0	0	0	1,491
Drug Control Fines	0	0	0	2,499
Data Entry Fee - Circuit Court	0	0	0	428
Victims Assistance Assessments	0	0	0	926

(Continued)

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

	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>Fines, Forfeitures, and Penalties (Cont.)</b>				
Criminal Court				
Fines	\$ 0	\$ 0	\$ 0	\$ 579
DUI Treatment Fines				
Officers Costs	0	0	0	366
General Sessions Court				
Fines				
Officers Costs	0	0	0	18,973
Game and Fish Fines	0	0	0	11,758
Drug Control Fines	0	0	0	1,156
Data Entry Fee - General Sessions Court	0	0	0	2,992
Courtroom Security Fee	0	0	0	20,796
Victims Assistance Assessments	0	0	0	10
Jail Fees				
Officers Costs	0	0	0	9,432
Data Entry Fee - Juvenile Court	0	0	0	1,197
Officers Costs				
Officers Costs	0	0	0	2,592
Jail Fees	0	0	0	2
Data Entry Fee - Juvenile Court	0	0	0	483
Chancery Court				
Officers Costs				
Officers Costs	0	0	0	1,282
Data Entry Fee - Chancery Court	0	0	0	803

(Continued)

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

	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>Fines, Forfeitures, and Penalties (Cont.)</b>				
Judicial District Drug Program	\$ 0	\$ 0	\$ 0	\$ 10
Courtroom Security Fee				
Other Fines, Forfeitures, and Penalties				
Proceeds from Confiscated Property	0	0	0	6,526
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 91,626
<b>Charges for Current Services</b>				
General Service Charges				
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 1,066,355
Other General Service Charges	0	0	0	125
Service Charges	0	0	0	95,713
Fees				
Engineer Review Fees	0	0	0	1,620
Copy Fees	0	0	0	807
Library Fees	0	0	0	1,429
Archives and Records Management Fee	0	0	0	31,414
Telephone Commissions	0	0	0	24,661
Additional Fees - Titling and Registration	0	0	0	16,638
Special Commissioner Fees/Special Master Fees	0	0	0	8,925

(Continued)

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

	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>Charges for Current Services (Cont.)</b>				
<b>Fees (Cont.)</b>				
Data Processing Fee - Register	\$ 0	\$ 0	\$ 0	\$ 8,106
Data Processing Fee - Sheriff	0	0	0	1,501
Sexual Offender Registration Fee - Sheriff	0	0	0	6,000
Data Processing Fee - County Clerk	0	0	0	2,193
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	3,905
<b>Education Charges</b>				
Receipts from Individual Schools	0	0	0	15,933
Other Charges for Services	8,392	0	0	470,300
<b>Total Charges for Current Services</b>	<b>\$ 8,392</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,755,625</b>
<b>Other Local Revenues</b>				
<b>Recurring Items</b>				
Investment Income	\$ 0	\$ 2,006,942	\$ 0	\$ 2,022,602
Lease/Rentals/PPP	14,458	0	0	52,408
Sale of Materials and Supplies	1,031	0	0	1,031
Commissary Sales	0	0	0	17,605
Sale of Gasoline	5,651	0	0	5,651
Sale of Recycled Materials	1,124	0	0	1,124
Miscellaneous Refunds	622	0	0	22,673

(Continued)

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

	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>Other Local Revenues (Cont.)</b>				
Nonrecurring Items				
Sale of Equipment	\$ 17,996	\$ 0	\$ 6,575	\$ 33,870
Sale of Property	0	0	0	1,500
Damages Recovered from Individuals	0	0	0	110
Contributions and Gifts	0	0	35,400	85,804
Total Other Local Revenues	\$ 40,882	\$ 2,006,942	\$ 41,975	\$ 2,244,378
<b>Fees Received From County Officials</b>				
Excess Fees				
Clerk and Master	\$ 0	\$ 0	\$ 0	\$ 2,403
Fees In-Lieu-of Salary				
County Clerk	0	0	0	326,069
Circuit Court Clerk	0	0	0	26,857
General Sessions Court Clerk	0	0	0	80,932
Clerk and Master	0	0	0	78,888
Juvenile Court Clerk	0	0	0	15,024
Register	0	0	0	119,185
Sheriff	0	0	0	10,696
Trustee	0	0	0	378,627
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 1,038,681

(Continued)

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

	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>State of Tennessee</b>				
General Government Grants				
Juvenile Services Program	\$ 0	\$ 0	\$ 0	9,000
Aging Programs	0	0	0	5,894
Other General Government Grants	0	0	100,000	100,000
Public Safety Grants				
Law Enforcement Training Programs	0	0	0	48,800
School Resource Officer Grants	0	0	0	458,255
Health and Welfare Grants				
Public Health Nurses	0	0	0	34,586
Emergency Medical Services Training Programs	0	0	0	8,800
Public Works Grants				
State Aid Program	186,027	0	0	186,027
Litter Program	0	0	0	39,215
Other State Revenues				
Beer Tax	0	0	0	17,752
Vehicle Certificate of Title Fees	0	0	0	6,657
Alcoholic Beverage Tax	0	0	0	50,526
Opioid Settlement Funds - TN Abatement Council	0	0	0	82,819
State Revenue Sharing - T.V.A.	0	0	0	1,242,352

(Continued)

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

	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>State of Tennessee (Cont.)</b>				
Other State Revenues (Cont.)				
State Revenue Sharing - Telecommunications	\$ 0	\$ 0	\$ 0	\$ 25,603
State Shared Sports Gaming Privilege Tax	0	0	0	31,176
Child Support Collections	0	0	0	32,555
Contracted Prisoner Boarding	0	0	0	261,170
Gasoline and Motor Fuel Tax	2,064,809	0	0	2,064,809
Hybrid/Electric Vehicle Registration Fee	24,888	0	0	24,888
Petroleum Special Tax	13,120	0	0	13,120
Registrar's Salary Supplement	0	0	0	15,164
Other State Grants	0	0	8,917	215,238
Other State Revenues	12,712	0	0	77,722
Total State of Tennessee	\$ 2,301,556	\$ 0	\$ 108,917	\$ 5,052,128
<b>Federal Government</b>				
Federal Through State				
Homeland Security Grants	\$ 0	\$ 0	\$ 0	\$ 9,380
American Rescue Plan Act Grant #2	0	0	176,427	176,427
American Rescue Plan Act Grant #3	0	0	1,000,000	1,000,000
Other Federal through State	0	0	390,555	843,014

(Continued)

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

	<b>Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	
	Highway / Public Works	General Debt Service	General Capital Projects	Total
<b>Federal Government (Cont.)</b>				
Direct Federal Revenue				
Asset Forfeiture Funds	\$ 0	\$ 0	\$ 0	\$ 4,561
Total Federal Government	\$ 0	\$ 0	\$ 1,566,982	\$ 2,033,382
<b>Other Governments and Citizens Groups</b>				
Other Governments				
Contributions	\$ 0	\$ 274,063	\$ 0	\$ 274,063
Other				
Opioid Settlement Funds - Past Remediation	0	0	0	82,695
Total Other Governments and Citizens Groups	\$ 0	\$ 274,063	\$ 0	\$ 356,758
Total	\$ 2,830,281	\$ 4,764,967	\$ 2,324,444	\$ 23,743,109

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

Discretely Presented Union County School Department

**For the Year Ended June 30, 2025**

	<b>Special Revenue Funds</b>				
	General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
<b>Local Taxes</b>					
County Property Taxes					
Current Property Tax	\$ 1,798,786	\$ 0	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	37,675	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	25,161	0	0	0	0
Interest and Penalty	8,249	0	0	0	0
Pickup Taxes	4,679	0	0	0	0
County Local Option Taxes					
Local Option Sales Tax	2,221,967	0	0	0	0
Mixed Drink Tax	14,772	0	0	0	0
Statutory Local Taxes					
Bank Excise Tax	159,241	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 4,270,530</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Licenses and Permits</b>					
Licenses					
Marriage Licenses	\$ 1,378	\$ 0	\$ 0	\$ 0	\$ 0
Permits					
Other Permits	70	0	0	0	0
<b>Total Licenses and Permits</b>	<b>\$ 1,448</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

(Continued)

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

Discretely Presented Union County School Department (Cont.)

	<b>Special Revenue Funds</b>				
	General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
<b>Charges for Current Services</b>					
Education Charges					
Lunch Payments - Adults	\$ 0	\$ 0	\$ 18,219	\$ 0	\$ 0
A la Carte Sales	0	0	89,863	0	0
Contract for Instructional Services with Other LEA's	43,354	0	0	0	0
Receipts from Individual Schools	34,848	0	0	0	0
Total Charges for Current Services	\$ 78,202	\$ 0	\$ 108,082	\$ 0	\$ 0
<b>Other Local Revenues</b>					
Recurring Items					
Investment Income	\$ 54,102	\$ 0	\$ 28,182	\$ 0	\$ 0
Sale of Materials and Supplies	0	0	0	0	0
Miscellaneous Refunds	23,867	0	934	0	0
Expenditure Credits	1,315	0	0	0	0
Nonrecurring Items					
Sale of Equipment	1,435	0	0	0	0
Contributions and Gifts	800	0	0	0	0
Other Local Revenues					
Other Local Revenues	0	0	\$ 11,940	0	\$ 1,331,178
Total Other Local Revenues	\$ 81,519	\$ 0	\$ 41,056	\$ 0	\$ 1,331,178

(Continued)

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

Discretely Presented Union County School Department (Cont.)

	<b>Special Revenue Funds</b>				
	General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
<b>State of Tennessee</b>					
General Government Grants					
On-behalf Contributions for OPEB	\$ 89,327	\$ 0	\$ 0	\$ 0	\$ 0
State Education Funds					
Tennessee Investment in Student Achievement	24,901,152	0	0	25,490,045	0
TISA - On-behalf Payments	34,788	0	0	0	0
Early Childhood Education	489,773	0	0	0	0
School Food Service	0	0	16,276	0	0
Driver Education	6,083	0	0	0	0
Other State Education Funds	815,007	0	0	0	0
Paid Parental Leave	78,617	0	0	0	0
Career Ladder Program	33,021	0	0	0	0
Other Vocational	248,797	0	0	0	0
Other State Revenues					
Other State Grants	18,743	0	0	0	0
Total State of Tennessee	\$ 26,715,308	\$ 0	\$ 16,276	\$ 25,490,045	\$ 0

(Continued)

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

Discretely Presented Union County School Department (Cont.)

	<b>Special Revenue Funds</b>				
	General	School	Other		
	Purpose	Federal	Central	Education	Internal
	School	Projects	Cafeteria	Special Revenue	Internal School
<b>Federal Government</b>					
Federal Through State					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,471,387	\$ 0	\$ 0
USDA - Commodities	0	0	139,073	0	0
Breakfast	0	0	476,978	0	0
USDA - Other	0	0	8,065	0	0
Vocational Education - Basic Grants to States	0	65,237	0	0	0
Title I Grants to Local Education Agencies	0	1,094,656	0	0	0
Special Education - Grants to States	105	1,471,336	0	0	0
Special Education Preschool Grants	0	28,428	0	0	0
English Language Acquisition Grants	0	8,280	0	0	0
Rural Education	0	342,838	0	0	0
COVID-19 Grant B	0	12,200	0	0	0
COVID-19 Grant D	0	82,800	0	0	0
American Rescue Plan Act Grant #1	0	2,525,242	0	0	0
American Rescue Plan Act Grant #4	0	5,503	0	0	0
Other Federal through State	434,077	0	0	0	0
Direct Federal Revenue					
ROTC Reimbursement	114,187	0	0	0	0
Total Federal Government	\$ 548,369	\$ 5,636,520	\$ 2,095,503	\$ 0	\$ 0

(Continued)

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

Discretely Presented Union County School Department (Cont.)

<b>Special Revenue Funds</b>					
General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School	
<b>Other Governments and Citizens Groups</b>					
Other Governments					
Contributions	\$ 346,345	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Governments and Citizens Groups	<u>\$ 346,345</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total</b>	<u><u>\$ 32,041,721</u></u>	<u><u>\$ 5,636,520</u></u>	<u><u>\$ 2,260,917</u></u>	<u><u>\$ 25,490,045</u></u>	<u><u>\$ 1,331,178</u></u>

(Continued)

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

Discretely Presented Union County School Department (Cont.)

	<b>Capital Projects Fund</b>		
	Education	Capital Projects	Total
<b>Local Taxes</b>			
County Property Taxes			
Current Property Tax	\$ 0	\$ 1,798,786	
Trustee's Collections - Prior Year	0	37,675	
Circuit Clerk/Clerk and Master Collections - Prior Years	0	25,161	
Interest and Penalty	0	8,249	
Pickup Taxes	0	4,679	
County Local Option Taxes			
Local Option Sales Tax	0	2,221,967	
Mixed Drink Tax	0	14,772	
Statutory Local Taxes			
Bank Excise Tax	0	159,241	
Total Local Taxes	\$ 0	\$ 4,270,530	
<b>Licenses and Permits</b>			
Licenses			
Marriage Licenses	\$ 0	\$ 1,378	
Permits			
Other Permits	0	70	
Total Licenses and Permits	\$ 0	\$ 1,448	

(Continued)

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

Discretely Presented Union County School Department (Cont.)

	<b>Capital Projects Fund</b>		
	Education	Capital Projects	Total
<b>Charges for Current Services</b>			
Education Charges			
Lunch Payments - Adults	\$ 0	\$ 18,219	
A la Carte Sales	0	89,863	
Contract for Instructional Services with Other LEA's	0	43,354	
Receipts from Individual Schools	0	34,848	
Total Charges for Current Services	\$ 0	\$ 186,284	
<b>Other Local Revenues</b>			
Recurring Items			
Investment Income	\$ 0	\$ 82,284	
Sale of Materials and Supplies	1,000	1,000	
Miscellaneous Refunds	0	24,801	
Expenditure Credits	0	1,315	
Nonrecurring Items			
Sale of Equipment	0	1,435	
Contributions and Gifts	0	800	
Other Local Revenues			
Other Local Revenues	0	1,343,118	
Total Other Local Revenues	\$ 1,000	\$ 1,454,753	

(Continued)

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

Discretely Presented Union County School Department (Cont.)

		<b>Capital Projects Fund</b>	
		Education Capital Projects	Total
<b>State of Tennessee</b>			
General Government Grants			
On-behalf Contributions for OPEB	\$	0	\$ 89,327
State Education Funds			
Tennessee Investment in Student Achievement	0	50,391,197	
TISA - On-behalf Payments	0	34,788	
Early Childhood Education	0	489,773	
School Food Service	0	16,276	
Driver Education	0	6,083	
Other State Education Funds	0	815,007	
Paid Parental Leave	0	78,617	
Career Ladder Program	0	33,021	
Other Vocational	0	248,797	
Other State Revenues			
Other State Grants	0	18,743	
Total State of Tennessee	<hr/> \$	<hr/> 0	<hr/> \$ 52,221,629

(Continued)

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

Discretely Presented Union County School Department (Cont.)

		<b>Capital Projects Fund</b>		
		Education Capital Projects		Total
<b>Federal Government</b>				
Federal Through State				
USDA School Lunch Program	\$	0	\$	1,471,387
USDA - Commodities		0		139,073
Breakfast		0		476,978
USDA - Other		0		8,065
Vocational Education - Basic Grants to States		0		65,237
Title I Grants to Local Education Agencies		0		1,094,656
Special Education - Grants to States		0		1,471,441
Special Education Preschool Grants		0		28,428
English Language Acquisition Grants		0		8,280
Rural Education		0		342,838
COVID-19 Grant B		0		12,200
COVID-19 Grant D		0		82,800
American Rescue Plan Act Grant #1		0		2,525,242
American Rescue Plan Act Grant #4		0		5,503
Other Federal through State		0		434,077
Direct Federal Revenue				
ROTC Reimbursement		0		114,187
Total Federal Government	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

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

Discretely Presented Union County School Department (Cont.)

	<b>Capital Projects Fund</b>		
	Education Capital Projects		Total
<b>Other Governments and Citizens Groups</b>			
Other Governments			
Contributions	\$ 0	\$ 346,345	
Total Other Governments and Citizens Groups	\$ 0	\$ 346,345	
 Total	 \$ 1,000	 \$ 66,761,381	

**UNION 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	\$ 96,000	
Social Security	5,952	
Employer Medicare	1,392	
Audit Services	8,713	
<b>Total County Commission</b>	<b>\$ 112,057</b>	

**Board of Equalization**

Board and Committee Members Fees	\$ 630	
<b>Total Board of Equalization</b>	<b>630</b>	

**Beer Board**

Board and Committee Members Fees	\$ 600	
Social Security	37	
Employer Medicare	9	
Legal Notices, Recording, and Court Costs	424	
<b>Total Beer Board</b>	<b>1,070</b>	

**County Mayor/Executive**

County Official/Administrative Officer	\$ 105,396	
Secretary(ies)	37,277	
Social Security	8,554	
Pensions	7,749	
Life Insurance	38	
Medical Insurance	9,796	
Unemployment Compensation	28	
Employer Medicare	2,001	
Communication	1,897	
Dues and Memberships	1,894	
Legal Notices, Recording, and Court Costs	158	
Maintenance and Repair Services - Equipment	695	
Travel	1,607	
Office Supplies	1,197	
Office Equipment	471	
<b>Total County Mayor/Executive</b>	<b>178,758</b>	

(Continued)

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

## General Government (Cont.)

**County Attorney**

County Official/Administrative Officer	\$ 11,201
Legal Services	630
Other Contracted Services	<u>8,472</u>
Total County Attorney	\$ 20,303

**Election Commission**

County Official/Administrative Officer	\$ 82,127
Deputy(ies)	31,853
Election Commission	10,350
Election Workers	48,328
Social Security	7,379
Pensions	6,190
Life Insurance	38
Medical Insurance	8,882
Unemployment Compensation	56
Employer Medicare	1,726
Communication	2,887
Data Processing Services	24,016
Dues and Memberships	700
Legal Notices, Recording, and Court Costs	3,038
Maintenance and Repair Services - Equipment	3,762
Printing, Stationery, and Forms	3,904
Travel	2,516
Other Contracted Services	2,862
Office Supplies	1,346
Other Supplies and Materials	2,490
Office Equipment	<u>2,385</u>
Total Election Commission	246,835

**Register of Deeds**

County Official/Administrative Officer	\$ 91,252
Clerical Personnel	63,085
Part-time Personnel	2,048
Social Security	9,342
Pensions	8,362
Life Insurance	58

(Continued)

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

## General Government (Cont.)

**Register of Deeds (Cont.)**

Medical Insurance	\$ 10,839
Unemployment Compensation	84
Employer Medicare	2,185
Communication	1,571
Contracts with Private Agencies	1,276
Data Processing Services	6,884
Dues and Memberships	858
Other Contracted Services	1,600
Office Supplies	2,444
<b>Total Register of Deeds</b>	<b>\$ 201,888</b>

**Development**

Board and Committee Members Fees	\$ 4,050
Social Security	251
Employer Medicare	59
Consultants	12,000
<b>Total Development</b>	<b>16,360</b>

**County Buildings**

Foremen	\$ 52,473
Custodial Personnel	3,215
Maintenance Personnel	36,056
Social Security	5,419
Pensions	4,962
Life Insurance	27
Medical Insurance	9,796
Unemployment Compensation	56
Employer Medicare	1,267
Janitorial Services	47,876
Maintenance Agreements	3,081
Maintenance and Repair Services - Buildings	77,989
Maintenance and Repair Services - Vehicles	2,701
Pest Control	2,225
Other Contracted Services	3,165
Custodial Supplies	11,867
Electricity	70,593

(Continued)

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

## General Government (Cont.)

**County Buildings (Cont.)**

Propane Gas	\$ 11,982
Water and Sewer	29,144
Building and Contents Insurance	<u>183,632</u>
Total County Buildings	\$ 557,526

**Other General Administration**

Part-time Personnel	\$ 12,000
Social Security	744
Unemployment Compensation	28
Employer Medicare	174
Communication	29,510
Data Processing Services	3,256
Dues and Memberships	6,051
Lease/SBITA Payments	4,840
Maintenance and Repair Services - Vehicles	493
Postal Charges	15,976
Other Contracted Services	3,867
Gasoline	4,347
Other Charges	<u>34,683</u>
Total Other General Administration	115,969

## Finance

**Accounting and Budgeting**

Supervisor/Director	\$ 82,727
Accountants/Bookkeepers	224,683
Part-time Personnel	25,000
Overtime Pay	8,244
Social Security	19,756
Pensions	16,975
Life Insurance	125
Medical Insurance	33,059
Unemployment Compensation	238
Employer Medicare	4,620
Communication	4,544
Data Processing Services	32,224
Dues and Memberships	150

(Continued)

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

## Finance (Cont.)

**Accounting and Budgeting (Cont.)**

Lease/SBITA Payments	\$ 1,034
Legal Notices, Recording, and Court Costs	705
Maintenance and Repair Services - Buildings	98
Postal Charges	3,571
Travel	281
Custodial Supplies	447
Office Supplies	6,443
Office Equipment	5,529
<b>Total Accounting and Budgeting</b>	<b>\$ 470,453</b>

**Property Assessor's Office**

County Official/Administrative Officer	\$ 91,252
Deputy(ies)	13,371
Clerical Personnel	41,459
Part-time Personnel	5,234
Other Salaries and Wages	35,120
Social Security	10,837
Pensions	9,806
Life Insurance	62
Medical Insurance	15,855
Unemployment Compensation	103
Employer Medicare	2,534
Communication	1,305
Contracts with Other Public Agencies	13,094
Dues and Memberships	1,400
Legal Notices, Recording, and Court Costs	162
Printing, Stationery, and Forms	257
Travel	2,098
Office Supplies	1,176
Office Equipment	2,139
<b>Total Property Assessor's Office</b>	<b>247,264</b>

**County Trustee's Office**

County Official/Administrative Officer	\$ 91,252
Clerical Personnel	106,139
Part-time Personnel	540

(Continued)

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

## Finance (Cont.)

**County Trustee's Office (Cont.)**

Social Security	\$ 11,622
Pensions	10,699
Life Insurance	74
Medical Insurance	13,892
Unemployment Compensation	114
Employer Medicare	2,718
Communication	2,205
Data Processing Services	11,978
Dues and Memberships	833
Legal Notices, Recording, and Court Costs	1,950
Maintenance and Repair Services - Buildings	2,100
Maintenance and Repair Services - Office Equipment	620
Postal Charges	4,667
Printing, Stationery, and Forms	7,567
Travel	926
Office Supplies	4,047
Office Equipment	5,207
Total County Trustee's Office	\$ 279,150

**County Clerk's Office**

County Official/Administrative Officer	\$ 91,252
Clerical Personnel	186,382
Educational Incentive - Other County Employees	3,000
Bonus Payments	12,000
Social Security	17,458
Pensions	15,859
Life Insurance	116
Medical Insurance	15,661
Unemployment Compensation	168
Employer Medicare	4,083
Communication	5,174
Data Processing Services	15,890
Dues and Memberships	2,358
Janitorial Services	5,700
Lease/SBITA Payments	2,331
Maintenance and Repair Services - Buildings	617

(Continued)

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

## Finance (Cont.)

**County Clerk's Office (Cont.)**

Pest Control	\$ 528
Postal Charges	12,500
Printing, Stationery, and Forms	5,600
Travel	1,378
Maintenance and Repair Services - Records	5,183
Duplicating Supplies	5,945
Electricity	5,176
Office Supplies	863
Water and Sewer	692
<b>Total County Clerk's Office</b>	<b>\$ 415,914</b>

**Other Finance**

Temporary Personnel	\$ 15,163
Social Security	922
Pensions	825
Unemployment Compensation	12
Employer Medicare	216
Trustee's Commission	144,458
Tax Relief Program	36,567
<b>Total Other Finance</b>	<b>198,163</b>

## Administration of Justice

**Circuit Court**

County Official/Administrative Officer	\$ 91,252
Clerical Personnel	128,994
Bonus Payments	2,600
Jury and Witness Expense	6,247
Social Security	12,624
Pensions	12,060
Life Insurance	77
Medical Insurance	30,188
Unemployment Compensation	144
Employer Medicare	2,952
Communication	2,829
Data Processing Services	26,429
Dues and Memberships	733

(Continued)

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

## Administration of Justice (Cont.)

**Circuit Court (Cont.)**

Maintenance and Repair Services - Equipment	\$ 1,800
Other Contracted Services	1,274
Electricity	664
Library Books/Media	2,138
Office Supplies	6,143
Office Equipment	2,400
<b>Total Circuit Court</b>	<b>\$ 331,548</b>

**General Sessions Court**

Judge(s)	\$ 124,584
Part-time Personnel	3,200
Social Security	7,500
Pensions	6,777
Life Insurance	19
Medical Insurance	8,456
Unemployment Compensation	9
Employer Medicare	1,754
Dues and Memberships	305
Maintenance and Repair Services - Buildings	1,557
Travel	1,518
Office Supplies	404
<b>Total General Sessions Court</b>	<b>156,083</b>

**Chancery Court**

County Official/Administrative Officer	\$ 91,252
Clerical Personnel	62,163
Social Security	8,867
Pensions	8,391
Life Insurance	49
Medical Insurance	17,743
Unemployment Compensation	75
Employer Medicare	2,074
Communication	980
Data Processing Services	8,160
Dues and Memberships	908
Legal Notices, Recording, and Court Costs	7,158

(Continued)

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

## Administration of Justice (Cont.)

**Chancery Court (Cont.)**

Maintenance and Repair Services - Office Equipment	\$ 821
Electricity	664
Office Supplies	4,626
Office Equipment	2,444
Total Chancery Court	\$ 216,375

**Victim Assistance Programs**

Contributions	\$ 10,254
Liability Claims	330
Total Victim Assistance Programs	10,584

**Public Safety****Sheriff's Department**

County Official/Administrative Officer	\$ 100,377
Supervisor/Director	55,952
Deputy(ies)	493,111
Investigator(s)	229,954
Sergeant(s)	168,801
Salary Supplements	55,300
Secretary(ies)	36,724
Part-time Personnel	11,048
Overtime Pay	82,046
Social Security	79,200
Pensions	70,890
Life Insurance	459
Medical Insurance	102,073
Unemployment Compensation	758
Employer Medicare	18,523
Communication	23,377
Data Processing Services	3,674
Dues and Memberships	1,800
Evaluation and Testing	1,400
Maintenance and Repair Services - Buildings	2,166
Maintenance and Repair Services - Equipment	655
Maintenance and Repair Services - Office Equipment	310
Maintenance and Repair Services - Vehicles	30,682

(Continued)

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

## Public Safety (Cont.)

**Sheriff's Department (Cont.)**

Pest Control	\$ 594
Travel	6,806
Tuition	9,309
Custodial Supplies	119
Electricity	14,497
Food Supplies	1,987
Gasoline	100,824
Law Enforcement Supplies	55,827
Office Supplies	8,245
Tires and Tubes	15,766
Uniforms	26,854
Vehicle Parts	32,575
Water and Sewer	813
Criminal Investigation of Applicants - TBI	2,000
Motor Vehicles	28,646
Office Equipment	3,678
<b>Total Sheriff's Department</b>	<b>\$ 1,877,820</b>

**Special Patrols**

Deputy(ies)	\$ 421,544
Sergeant(s)	48,736
Part-time Personnel	3,960
Overtime Pay	49,171
Social Security	30,807
Pensions	27,671
Life Insurance	222
Medical Insurance	46,452
Unemployment Compensation	381
Employer Medicare	7,205
Tuition	1,650
Law Enforcement Supplies	42,638
Uniforms	6,636
Refunds	58,307
<b>Total Special Patrols</b>	<b>745,380</b>

(Continued)

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

## Public Safety (Cont.)

**Jail**

Supervisor/Director	\$ 45,881
Captain(s)	34,880
Sergeant(s)	78,027
Guards	490,874
Secretary(ies)	38,207
Part-time Personnel	90
Overtime Pay	150,691
Social Security	50,601
Pensions	45,352
Life Insurance	341
Medical Insurance	44,749
Unemployment Compensation	713
Employer Medicare	11,834
Communication	5,055
Evaluation and Testing	600
Maintenance and Repair Services - Buildings	15,383
Maintenance and Repair Services - Office Equipment	1,944
Maintenance and Repair Services - Vehicles	975
Pest Control	805
Travel	400
Other Contracted Services	173,654
Custodial Supplies	5,156
Drugs and Medical Supplies	63,137
Food Preparation Supplies	117
Food Supplies	178,394
Office Supplies	6,384
Uniforms	7,262
Other Supplies and Materials	2,708
Other Charges	51,806
Food Service Equipment	914
Office Equipment	453
<b>Total Jail</b>	<b>\$ 1,507,387</b>

**Juvenile Services**

Youth Service Officer(s)	\$ 59,936
Bonus Payments	2,000

(Continued)

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

## Public Safety (Cont.)

**Juvenile Services (Cont.)**

Other Salaries and Wages	\$ 39,550
Social Security	5,244
Pensions	5,486
Life Insurance	38
Medical Insurance	16,870
Unemployment Compensation	54
Employer Medicare	1,226
Communication	656
Contracts with Private Agencies	4,313
Dues and Memberships	50
Travel	1,790
Office Supplies	2,202
Office Equipment	1,029
Total Juvenile Services	\$ 140,444

**Fire Prevention and Control**

Contributions	\$ 80,000
Total Fire Prevention and Control	80,000

**Rescue Squad**

Contributions	\$ 25,000
Total Rescue Squad	25,000

**Other Emergency Management**

Contracts with Private Agencies	\$ 151,000
Total Other Emergency Management	151,000

**County Coroner/Medical Examiner**

Other Contracted Services	\$ 30,566
Total County Coroner/Medical Examiner	30,566

**Public Safety Grants Program**

Part-time Personnel	\$ 15,450
Overtime Pay	86,357
Law Enforcement Equipment	17,998
Total Public Safety Grants Program	119,805

(Continued)

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

**General Fund (Cont.)**

Public Health and Welfare

**Local Health Center**

Communication	\$ 6,022
Contracts with Private Agencies	1,343
Dues and Memberships	375
Janitorial Services	15,100
Lease/SBITA Payments	215
Maintenance and Repair Services - Buildings	5,897
Pest Control	420
Postal Charges	10
Electricity	10,858
Food Supplies	134
Instructional Supplies and Materials	3,457
Office Supplies	444
Water and Sewer	1,526
Liability Insurance	18,860
In Service/Staff Development	175
Total Local Health Center	\$ 64,836

**Alcohol and Drug Programs**

Other Salaries and Wages	\$ 4,421
Social Security	270
Pensions	241
Employer Medicare	63
Travel	1,916
Drug Treatment	5,951
Other Contracted Services	26,678
Total Alcohol and Drug Programs	\$ 39,540

**Other Local Health Services**

Medical Personnel	\$ 55,859
Social Security	2,993
Pensions	2,909
Life Insurance	22
Medical Insurance	10,193
Unemployment Compensation	28
Employer Medicare	700
Travel	1,636

(Continued)

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

## Public Health and Welfare (Cont.)

**Other Local Health Services (Cont.)**

Other Contracted Services	\$ 278	
Workers' Compensation Insurance	<u>2,350</u>	
Total Other Local Health Services		\$ 76,968

**Appropriation to State**

Contracts with Government Agencies	\$ 23,500	
Total Appropriation to State		23,500

**Sanitation Management**

Contracts with Private Agencies	\$ 8,214	
Total Sanitation Management		8,214

**Convenience Centers**

Disposal Fees	\$ 1,051,308	
Tires and Tubes	<u>7,089</u>	
Total Convenience Centers		1,058,397

## Social, Cultural, and Recreational Services

**Senior Citizens Assistance**

Supervisor/Director	\$ 40,914	
Secretary(ies)	31,853	
Social Security	4,423	
Pensions	3,937	
Life Insurance	30	
Medical Insurance	3,789	
Unemployment Compensation	56	
Employer Medicare	1,035	
Communication	2,996	
Contributions	7,000	
Maintenance and Repair Services - Office Equipment	600	
Pest Control	417	
Rentals	10,160	
Travel	485	
Custodial Supplies	657	
Electricity	22,691	
Food Supplies	4,349	

(Continued)

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

## Social, Cultural, and Recreational Services (Cont.)

**Senior Citizens Assistance (Cont.)**

Gasoline	\$ 325
Water and Sewer	2,198
Total Senior Citizens Assistance	\$ 137,915

**Libraries**

Supervisor/Director	\$ 32,625
Librarians	26,201
Salary Supplements	5,000
Part-time Personnel	52,139
Overtime Pay	230
Other Salaries and Wages	24,983
Social Security	8,589
Pensions	4,750
Life Insurance	58
Medical Insurance	11,325
Unemployment Compensation	237
Employer Medicare	2,009
Advertising	1,155
Communication	2,310
Pest Control	417
Internet Connectivity	5,093
Travel	1,145
Custodial Supplies	1,392
Instructional Supplies and Materials	2,141
Library Books/Media	1,906
Office Supplies	6,885
Testing	35
Other Charges	32,374
Office Equipment	1,647
Total Libraries	224,646

**Parks and Fair Boards**

Contributions	\$ 840
Maintenance and Repair Services - Buildings	3,112
Maintenance and Repair Services - Equipment	3,167
Electricity	4,082

(Continued)

**UNION 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.)**

Food Supplies	\$ 819
Gasoline	1,532
General Construction Materials	<u>8,810</u>
Total Parks and Fair Boards	\$ 22,362

## Agriculture and Natural Resources

**Agricultural Extension Service**

Contracts with Government Agencies	\$ 88,023
Contracts with Private Agencies	923
Data Processing Services	2,521
Dues and Memberships	280
Janitorial Services	2,975
Lease/SBITA Payments	16,000
Pest Control	420
Travel	1,527
Custodial Supplies	347
Electricity	7,763
Office Supplies	<u>997</u>
Total Agricultural Extension Service	121,776

**Forest Service**

Contributions	\$ 500
Total Forest Service	500

**Soil Conservation**

Secretary(ies)	\$ 42,870
Social Security	2,642
Pensions	2,318
Life Insurance	8
Unemployment Compensation	28
Employer Medicare	618
Data Processing Services	2,467
Dues and Memberships	690
Rentals	5,590
Travel	267
Electricity	1,733

(Continued)

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

## Agriculture and Natural Resources (Cont.)

**Soil Conservation (Cont.)**

Instructional Supplies and Materials	\$ 1,367
Office Supplies	40
Water and Sewer	40
Total Soil Conservation	\$ 61,098

## Other Operations

**Other Economic and Community Development**

Other Contracted Services	\$ 5,032
Total Other Economic and Community Development	5,032

**Veterans' Services**

Supervisor/Director	\$ 11,400
Social Security	707
Unemployment Compensation	17
Employer Medicare	165
Communication	569
Office Supplies	56
Total Veterans' Services	12,914

**Other Charges**

Contributions	\$ 172,460
Total Other Charges	172,460

**Employee Benefits**

Workers' Compensation Insurance	\$ 58,650
Total Employee Benefits	58,650

**Miscellaneous**

State Aid Projects	\$ 9,380
Total Miscellaneous	9,380

## Highways

**Litter and Trash Collection**

Deputy(ies)	\$ 35,136
Part-time Personnel	3,500
Social Security	2,392

(Continued)

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

## Highways (Cont.)

**Litter and Trash Collection (Cont.)**

Pensions	\$ 2,102
Life Insurance	21
Unemployment Compensation	30
Employer Medicare	559
Gasoline	3,053
Instructional Supplies and Materials	6,256
Uniforms	500
<b>Total Litter and Trash Collection</b>	<b>\$ 53,549</b>

## Instruction

**Career and Technical Education Program**

Instructional Supplies and Materials	\$ 44,897
<b>Total Career and Technical Education Program</b>	<b>44,897</b>

## Total General Fund

\$ 10,650,966

**Ambulance Service Fund**

## Public Health and Welfare

**Ambulance/Emergency Medical Services**

Supervisor/Director	\$ 67,888
Clerical Personnel	33,154
Attendants	1,183,477
Temporary Personnel	2,575
In-service Training	8,800
Social Security	76,737
Pensions	63,486
Life Insurance	800
Medical Insurance	91,306
Employer Medicare	17,946
Communication	14,114
Contracts with Government Agencies	39,080
Data Processing Services	4,183
Dues and Memberships	1,120
Fiscal Agent Charges	17,545
Licenses	2,750
Maintenance and Repair Services - Buildings	2,035

(Continued)

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

## Public Health and Welfare (Cont.)

**Ambulance/Emergency Medical Services (Cont.)**

Maintenance and Repair Services - Equipment	\$ 3,196
Maintenance and Repair Services - Vehicles	45,790
Postal Charges	24
Disposal Fees	4,753
Other Contracted Services	64,841
Custodial Supplies	1,655
Diesel Fuel	46,829
Drugs and Medical Supplies	67,751
Electricity	14,088
Natural Gas	2,148
Office Supplies	762
Tires and Tubes	7,735
Uniforms	7,785
Water and Sewer	3,081
Other Supplies and Materials	21,328
Liability Insurance	10,214
Trustee's Commission	31,393
Vehicle and Equipment Insurance	14,034
Workers' Compensation Insurance	41,098
Transportation Equipment	54,102
Total Ambulance/Emergency Medical Services	<u>\$ 2,069,603</u>

Total Ambulance Service Fund	\$ 2,069,603
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**Drug Control Fund**

## Public Safety

**Drug Enforcement**

Animal Food and Supplies	\$ 2,336
Law Enforcement Supplies	2,500
Trustee's Commission	111
Total Drug Enforcement	<u>\$ 4,947</u>

Total Drug Control Fund	4,947
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(Continued)

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

## Capital Projects

**American Rescue Plan Act Grant #1**

Consultants	\$ 143,966
Contributions	23,500
Internet Connectivity	34,025
Other Contracted Services	20,568
General Construction Materials	462,007
Other Supplies and Materials	1,928
Building Construction	47,381
Total American Rescue Plan Act Grant #1	<u>\$ 733,375</u>

Total Other General Government Special Revenue Fund

\$ 733,375

**Other Special Revenue Fund**

## Public Health and Welfare

**Alcohol and Drug Programs**

Other Salaries and Wages	\$ 7,079
Social Security	418
Pensions	385
Unemployment Compensation	2
Employer Medicare	98
Communication	349
Rentals	10,000
Travel	2,760
Drug Treatment	6,759
Other Contracted Services	19,388
Drugs and Medical Supplies	9,821
Trustee's Commission	768
Law Enforcement Equipment	480
Office Equipment	4,151
Total Alcohol and Drug Programs	<u>\$ 62,458</u>

Total Other Special Revenue Fund

62,458

**Constitutional Officers - Fees Fund**

## Administration of Justice

**Chancery Court**

Special Commissioner Fees/Special Master Fees \$ 8,925

Total Chancery Court \$ 8,925

Total Constitutional Officers - Fees Fund

8,925

(Continued)

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

## Highways

**Administration**

County Official/Administrative Officer	\$ 100,377
Assistant(s)	49,539
Secretary(ies)	37,686
Temporary Personnel	500
Board and Committee Members Fees	21,000
Social Security	12,372
Pensions	13,132
Life Insurance	144
Medical Insurance	67,176
Employer Medicare	2,893
Dues and Memberships	2,724
Fiscal Agent Charges	24,355
Legal Notices, Recording, and Court Costs	1,056
Maintenance and Repair Services - Buildings	2,378
Office Supplies	3,132
<b>Total Administration</b>	<b>\$ 338,464</b>

**Highway and Bridge Maintenance**

Foremen	\$ 41,636
Equipment Operators - Heavy	146,418
Equipment Operators - Light	193,949
Truck Drivers	32,729
Social Security	24,072
Pensions	28,716
Life Insurance	328
Medical Insurance	155,780
Employer Medicare	5,630
Other Contracted Services	15,183
Asphalt - Cold Mix	2,499
Asphalt - Hot Mix	1,814,886
Crushed Stone	11,580
Other Road Materials	306
Pipe - Metal	9,211
Road Signs	5,334
<b>Total Highway and Bridge Maintenance</b>	<b>\$ 2,488,257</b>

(Continued)

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

Mechanic(s)	\$ 41,470
Social Security	2,359
Pensions	2,893
Life Insurance	29
Medical Insurance	22,392
Employer Medicare	552
Diesel Fuel	32,640
Equipment Parts - Light	35,971
Garage Supplies	1,819
Gasoline	34,776
Lubricants	5,851
Tires and Tubes	9,050
<b>Total Operation and Maintenance of Equipment</b>	<b>\$ 189,802</b>

**Ferry Operations**

Equipment Operators - Heavy	\$ 36,609
Social Security	2,176
Pensions	2,559
Life Insurance	12
Medical Insurance	6,649
Employer Medicare	509
<b>Total Ferry Operations</b>	<b>48,514</b>

**Other Charges**

Communication	\$ 4,374
Electricity	5,646
Water and Sewer	514
Trustee's Commission	29,874
Vehicle and Equipment Insurance	43,108
Workers' Compensation Insurance	25,524
<b>Total Other Charges</b>	<b>109,040</b>

**Capital Outlay**

Bridge Construction	\$ 2,829
Highway Equipment	57,040
<b>Total Capital Outlay</b>	<b>59,869</b>

<b>Total Highway/Public Works Fund</b>	<b>\$ 3,233,946</b>
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(Continued)

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

## Principal on Debt

**Education**

Principal on Bonds

\$ 701,773

Total Education

\$ 701,773

## Interest on Debt

**Education**

Interest on Bonds

\$ 299,320

Total Education

299,320

## Other Debt Service

**General Government**

Trustee's Commission

\$ 59,490

Total General Government

59,490

**Education**

Other Debt Service

\$ 7,160

Total Education

7,160

Total General Debt Service Fund

\$ 1,067,743

**General Capital Projects Fund**

## Capital Projects

**General Administration Projects**

Contracts with Private Agencies

\$ 98,355

Evaluation and Testing

5,125

Trustee's Commission

12,144

Building Improvements

71,589

Site Development

2,643

Total General Administration Projects

\$ 189,856

**Administration of Justice Projects**

Architects

\$ 316,468

Total Administration of Justice Projects

316,468

**Public Safety Projects**

Law Enforcement Equipment

\$ 1,068

Motor Vehicles

180,000

Total Public Safety Projects

181,068

(Continued)

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

## Capital Projects (Cont.)

**Public Health and Welfare Projects**

General Construction Materials	\$ 15,260
Building Improvements	289,313
Transportation Equipment	<u>457,190</u>
Total Public Health and Welfare Projects	\$ 761,763

**Social, Cultural, and Recreation Projects**

Contracts with Private Agencies	\$ 2,000
Other Contracted Services	1,440,579
Motor Vehicles	<u>54,669</u>
Total Social, Cultural, and Recreation Projects	1,497,248

**Other General Government Projects**

Other Equipment	\$ 53,490
Total Other General Government Projects	53,490

**American Rescue Plan Act Grant #2**

Consultants	\$ 20,000
Contributions	<u>176,427</u>
Total American Rescue Plan Act Grant #2	<u>196,427</u>

Total General Capital Projects Fund

\$ 3,196,320

**Other Capital Projects Fund**

## Capital Outlay

**Regular Capital Outlay**

Building Construction	\$ 5,177,479
Total Regular Capital Outlay	\$ 5,177,479

## Other Debt Service

**Education**

Underwriter's Discount	\$ 59,046
Other Debt Issuance Charges	<u>99,995</u>
Total Education	159,041

(Continued)

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

**Other Capital Projects Fund (Cont.)**

Capital Projects	
<b>Education Capital Projects</b>	
Legal Services	<u>\$ 5,500</u>
Total Education Capital Projects	<u>\$ 5,500</u>
Total Other Capital Projects Fund	<u>\$ 5,342,020</u>
Total Governmental Funds - Primary Government	<u>\$ 26,370,303</u>

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

Discretely Presented Union County School Department  
**For the Year Ended June 30, 2025**

**General Purpose School Fund**

## Instruction

**Regular Instruction Program**

Teachers	\$ 10,325,753
Career Ladder Program	17,000
Homebound Teachers	3,675
Educational Assistants	527,537
Longevity Pay	3,290
Bonus Payments	71,901
Other Salaries and Wages	185,493
Social Security	621,517
Pensions	755,801
Employee and Dependent Insurance	59,209
Life Insurance	4,000
Medical Insurance	1,281,546
Unemployment Compensation	4,461
Employer Medicare	147,353
Contracts with Private Agencies	3,500
Maintenance and Repair Services - Equipment	2,558
Tuition	14,956
Contracts for Substitute Teachers - Certified	188,267
Contracts for Substitute Teachers - Non-certified	25,301
Other Contracted Services	45,927
Instructional Supplies and Materials	197,720
Textbooks - Bound	319,453
Software	22,767
Other Supplies and Materials	28,728
TISA - On-behalf Payments	34,788
Regular Instruction Equipment	10,442
<b>Total Regular Instruction Program</b>	<b>\$ 14,902,943</b>

**Special Education Program**

Teachers	\$ 1,075,971
Career Ladder Program	2,000
Educational Assistants	448,272
Longevity Pay	3,150
Other Salaries and Wages	1,140
Social Security	90,132

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Instruction (Cont.)

**Special Education Program (Cont.)**

Pensions	\$ 107,932
Employee and Dependent Insurance	42,670
Life Insurance	798
Medical Insurance	118,596
Unemployment Compensation	1,023
Employer Medicare	21,079
Maintenance and Repair Services - Equipment	527
Tuition	6,250
Contracts for Substitute Teachers - Certified	9,706
Contracts for Substitute Teachers - Non-certified	28,972
Instructional Supplies and Materials	18,474
Other Supplies and Materials	8,601
Special Education Equipment	15,656
<b>Total Special Education Program</b>	<b>\$ 2,000,949</b>

**Career and Technical Education Program**

Teachers	\$ 1,077,132
Other Salaries and Wages	36,750
Social Security	66,084
Pensions	82,226
Life Insurance	352
Medical Insurance	97,232
Unemployment Compensation	431
Employer Medicare	15,455
Communication	1,272
Lease/SBITA Payments	1,594
Maintenance and Repair Services - Buildings	21,908
Maintenance and Repair Services - Equipment	1,724
Contracts for Substitute Teachers - Certified	18,435
Other Contracted Services	106
Duplicating Supplies	2,587
Food Supplies	392
Instructional Supplies and Materials	19,921
Other Supplies and Materials	12,296
Vocational Instruction Equipment	81,184
<b>Total Career and Technical Education Program</b>	<b>1,537,081</b>

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services

**Attendance**

Supervisor/Director	\$ 63,493
Social Workers	4,500
Social Security	3,844
Pensions	4,324
Life Insurance	18
Medical Insurance	10,293
Unemployment Compensation	21
Employer Medicare	899
Communication	428
Other Supplies and Materials	235
In Service/Staff Development	<u>1,794</u>
Total Attendance	\$ 89,849

**Health Services**

Supervisor/Director	\$ 90,045
Medical Personnel	390,566
Non-certified Substitute Teachers	8,700
Social Security	28,937
Pensions	35,034
Life Insurance	166
Medical Insurance	39,486
Unemployment Compensation	201
Employer Medicare	6,767
Communication	846
Travel	726
Drugs and Medical Supplies	<u>2,056</u>
Total Health Services	603,530

**Other Student Support**

Career Ladder Program	\$ 1,000
Guidance Personnel	535,004
Secretary(ies)	34,258
Longevity Pay	770
Social Security	32,706
Pensions	38,907

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services (Cont.)

**Other Student Support (Cont.)**

Employee and Dependent Insurance	\$ 6,608
Life Insurance	198
Medical Insurance	75,794
Unemployment Compensation	210
Employer Medicare	7,649
Communication	846
Contracts with Government Agencies	69,893
Travel	1,396
Other Supplies and Materials	12,593
In Service/Staff Development	75
Total Other Student Support	<hr/> \$ 817,907

**Regular Instruction Program**

Supervisor/Director	\$ 266,985
Career Ladder Program	5,000
Librarians	124,997
Clerical Personnel	39,767
Social Security	25,258
Pensions	28,003
Life Insurance	126
Medical Insurance	59,609
Unemployment Compensation	126
Employer Medicare	5,907
Communication	2,544
Contracts with Private Agencies	45,966
Dues and Memberships	800
Travel	19,883
Contracts for Substitute Teachers - Certified	1,734
Other Contracted Services	161,729
Food Supplies	7,300
Library Books/Media	16,155
Office Supplies	5,272
Other Supplies and Materials	21,726
In Service/Staff Development	11,808
Regular Instruction Equipment	1,020
Total Regular Instruction Program	<hr/> \$ 851,715

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services (Cont.)

**Special Education Program**

Secretary(ies)	\$ 245,012
Longevity Pay	4,410
Other Salaries and Wages	219,771
Social Security	28,167
Pensions	32,651
Employee and Dependent Insurance	26,284
Life Insurance	205
Medical Insurance	20,283
Unemployment Compensation	191
Employer Medicare	6,587
Communication	3,221
Contracts with Private Agencies	253,651
Postal Charges	2,993
Travel	1,020
Other Contracted Services	8,338
Other Supplies and Materials	29,834
In Service/Staff Development	17,328
Other Equipment	10,713
Total Special Education Program	\$ 910,659

**Career and Technical Education Program**

Supervisor/Director	\$ 90,983
Career Ladder Program	1,000
Secretary(ies)	37,538
Longevity Pay	1,120
Social Security	7,887
Pensions	8,482
Life Insurance	35
Medical Insurance	6,704
Unemployment Compensation	42
Employer Medicare	1,845
Communication	810
Travel	2,903
Total Career and Technical Education Program	159,349

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services (Cont.)

**Technology**

Supervisor/Director	\$ 82,695
Computer Programmer(s)	42,827
Other Salaries and Wages	144,825
Social Security	16,273
Pensions	17,801
Life Insurance	86
Medical Insurance	13,244
Unemployment Compensation	84
Employer Medicare	3,806
Communication	1,192
Contracts with Other Public Agencies	35,622
Maintenance and Repair Services - Office Equipment	29,638
Internet Connectivity	389,640
Travel	2,812
Office Supplies	611
Software	91,439
In Service/Staff Development	175
Other Equipment	<u>86,490</u>
Total Technology	\$ 959,260

**Other Programs**

On-behalf Payments to OPEB	\$ <u>89,327</u>
Total Other Programs	89,327

**Board of Education**

Secretary to Board	\$ 3,600
Board and Committee Members Fees	25,200
Social Security	1,786
Pensions	229
Employer Medicare	418
Audit Services	17,700
Communication	420
Contributions	5,000
Dues and Memberships	23,787
Legal Services	33,896

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services (Cont.)

**Board of Education (Cont.)**

Legal Notices, Recording, and Court Costs	\$ 12
Travel	2,853
Duplicating Supplies	2,454
Other Supplies and Materials	9,912
Liability Insurance	148,074
Premiums on Corporate Surety Bonds	100
Trustee's Commission	88,289
Workers' Compensation Insurance	150,846
In Service/Staff Development	2,816
Fee Waivers	308
<b>Total Board of Education</b>	<b>\$ 517,700</b>

**Director of Schools**

County Official/Administrative Officer	\$ 113,600
Salary Supplements	5,000
Other Salaries and Wages	1,000
Social Security	6,900
Pensions	7,670
Life Insurance	21
Medical Insurance	16,866
Unemployment Compensation	21
Employer Medicare	1,614
Communication	3,013
Dues and Memberships	3,126
Postal Charges	519
Travel	1,545
Office Supplies	1,415
<b>Total Director of Schools</b>	<b>162,310</b>

**Office of the Principal**

Principals	\$ 890,361
Career Ladder Program	5,000
Assistant Principals	310,808
Secretary(ies)	506,756
Longevity Pay	6,650

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services (Cont.)

**Office of the Principal (Cont.)**

Social Security	\$ 102,065
Pensions	112,573
Employee and Dependent Insurance	33,040
Life Insurance	602
Medical Insurance	123,157
Unemployment Compensation	627
Employer Medicare	23,870
Communication	103,953
Duplicating Supplies	32,883
<b>Total Office of the Principal</b>	<b>\$ 2,252,345</b>

**Fiscal Services**

Temporary Personnel	\$ 29,501
Social Security	1,794
Pensions	1,776
Unemployment Compensation	15
Employer Medicare	419
Fiscal Agent Charges	325,332
<b>Total Fiscal Services</b>	<b>358,837</b>

**Operation of Plant**

Custodial Personnel	\$ 987,298
Longevity Pay	2,695
Social Security	59,915
Pensions	65,182
Employee and Dependent Insurance	84,802
Life Insurance	649
Unemployment Compensation	890
Employer Medicare	14,012
Contracts with Government Agencies	175
Contracts with Private Agencies	101,843
Maintenance and Repair Services - Buildings	405
Permits	1,935
Contracts for Substitute Teachers - Non-certified	8,344
Custodial Supplies	110,136

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services (Cont.)

**Operation of Plant (Cont.)**

Electricity	\$ 792,397
Natural Gas	52,343
Water and Sewer	94,555
Building and Contents Insurance	<u>223,131</u>
Total Operation of Plant	\$ 2,600,707

**Maintenance of Plant**

Maintenance Personnel	\$ 155,514
Longevity Pay	1,470
Social Security	9,087
Pensions	10,783
Life Insurance	45
Medical Insurance	26,915
Unemployment Compensation	61
Employer Medicare	2,125
Communication	1,159
Contracts with Private Agencies	86,240
Maintenance and Repair Services - Buildings	116,587
Maintenance and Repair Services - Equipment	127,474
Maintenance and Repair Services - Vehicles	1,149
Travel	549
Uniforms	1,482
Administration Equipment	<u>15,181</u>
Total Maintenance of Plant	555,821

**Transportation**

Bus Drivers	\$ 75,680
Other Salaries and Wages	78,685
Social Security	9,335
Pensions	8,697
Unemployment Compensation	90
Employer Medicare	2,183
Contracts with Private Agencies	15,228
Contracts with Parents	3,882
Contracts with Vehicle Owners	859,536

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Support Services (Cont.)

**Transportation (Cont.)**

Evaluation and Testing	\$ 3,907
Maintenance and Repair Services - Vehicles	18,820
Diesel Fuel	15,224
Gasoline	5,354
Total Transportation	\$ 1,096,621

## Operation of Non-Instructional Services

**Food Service**

Food Supplies	\$ 6,346
Total Food Service	6,346

**Community Services**

Longevity Pay	\$ 735
Other Salaries and Wages	96,881
Social Security	2,673
Pensions	3,558
Life Insurance	23
Medical Insurance	13,793
Unemployment Compensation	71
Employer Medicare	1,302
Communication	846
Total Community Services	119,882

**Early Childhood Education**

Supervisor/Director	\$ 7,241
Teachers	199,356
Educational Assistants	106,017
Other Salaries and Wages	4,000
Social Security	18,851
Pensions	22,320
Employee and Dependent Insurance	6,608
Life Insurance	183
Medical Insurance	27,876
Unemployment Compensation	208
Employer Medicare	4,409

(Continued)

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

Discretely Presented Union County School Department (Cont.)

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

## Operation of Non-Instructional Services (Cont.)

**Early Childhood Education (Cont.)**

Contracts for Substitute Teachers - Certified	\$ 1,622
Contracts for Substitute Teachers - Non-certified	2,909
Other Contracted Services	4,565
Food Supplies	2,940
Instructional Supplies and Materials	18,061
Other Supplies and Materials	17,316
Other Equipment	4,548
Total Early Childhood Education	\$ 449,030

## Capital Outlay

**Regular Capital Outlay**

Other Contracted Services	\$ 10,000
Building Construction	14,283
Total Regular Capital Outlay	\$ 24,283

## Other Debt Service

**Education**

Contributions	\$ 274,063
Total Education	\$ 274,063

## Total General Purpose School Fund

\$ 31,340,514

**School Federal Projects Fund**

## Instruction

**Regular Instruction Program**

Teachers	\$ 212,432
Educational Assistants	45,874
Longevity Pay	735
Other Salaries and Wages	9,545
Social Security	15,827
Pensions	19,517
Employee and Dependent Insurance	6,608
Life Insurance	130
Medical Insurance	41,596
Unemployment Compensation	90

(Continued)

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

Discretely Presented Union County School Department (Cont.)

**School Federal Projects Fund (Cont.)**

## Instruction (Cont.)

**Regular Instruction Program (Cont.)**

Employer Medicare	\$ 3,701
Contracts for Substitute Teachers - Certified	4,031
Contracts for Substitute Teachers - Non-certified	613
Instructional Supplies and Materials	192,872
Other Supplies and Materials	140
Other Charges	2,757
Regular Instruction Equipment	117,384
Total Regular Instruction Program	\$ 673,852

**Special Education Program**

Teachers	\$ 296,434
Educational Assistants	248,372
Social Security	32,498
Pensions	36,709
Employee and Dependent Insurance	33,058
Life Insurance	353
Medical Insurance	25,352
Unemployment Compensation	405
Employer Medicare	7,600
Contracts for Substitute Teachers - Certified	188
Contracts for Substitute Teachers - Non-certified	641
Other Supplies and Materials	265
Special Education Equipment	25,470
Total Special Education Program	707,345

**Career and Technical Education Program**

Teachers	\$ 7,739
Other Salaries and Wages	2,000
Social Security	534
Pensions	779
Life Insurance	4
Medical Insurance	1,967
Employer Medicare	125
Other Supplies and Materials	28,814
Vocational Instruction Equipment	19,868
Total Career and Technical Education Program	61,830

(Continued)

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

Discretely Presented Union County School Department (Cont.)

**School Federal Projects Fund (Cont.)**

## Support Services

**Other Student Support**

Guidance Personnel	\$ 28,080
Social Workers	16,328
Other Salaries and Wages	314,451
Social Security	20,771
Pensions	24,281
Life Insurance	137
Medical Insurance	49,111
Unemployment Compensation	123
Employer Medicare	4,858
Communication	597
Travel	203
In Service/Staff Development	4,751
Other Charges	16,350
Total Other Student Support	\$ 480,041

**Regular Instruction Program**

Supervisor/Director	\$ 111,183
Clerical Personnel	40,325
Other Salaries and Wages	272,061
Social Security	25,256
Pensions	24,914
Employee and Dependent Insurance	6,571
Life Insurance	114
Medical Insurance	43,333
Unemployment Compensation	105
Employer Medicare	5,907
Communication	1,893
Travel	3,014
Other Contracted Services	72,800
Other Supplies and Materials	885
In Service/Staff Development	18,240
Other Charges	1,993
Other Equipment	5,269
Total Regular Instruction Program	633,863

(Continued)

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

Discretely Presented Union County School Department (Cont.)

**School Federal Projects Fund (Cont.)**

## Support Services (Cont.)

**Special Education Program**

Supervisor/Director	\$ 82,695
Psychological Personnel	143,190
Other Salaries and Wages	52,270
Social Security	16,893
Pensions	19,637
Life Insurance	84
Medical Insurance	17,611
Unemployment Compensation	84
Employer Medicare	3,951
Contracts with Private Agencies	258,423
Other Equipment	19,035
Total Special Education Program	\$ 613,873

**Career and Technical Education Program**

In Service/Staff Development	\$ 1,728
Total Career and Technical Education Program	1,728

**Fiscal Services**

Other Contracted Services	\$ 12,200
Total Fiscal Services	12,200

**Transportation**

Contracts with Parents	\$ 9,556
Contracts with Vehicle Owners	169,096
Total Transportation	178,652

## Capital Outlay

**Regular Capital Outlay**

Architects	\$ 206,574
Permits	48,702
Building Construction	2,018,268
Total Regular Capital Outlay	2,273,544

Total School Federal Projects Fund \$ 5,636,928

(Continued)

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

Discretely Presented Union County School Department (Cont.)

**Central Cafeteria Fund**

## Operation of Non-Instructional Services

**Food Service**

Supervisor/Director	\$ 90,045
Cafeteria Personnel	853,994
Temporary Personnel	350
Social Security	56,471
Pensions	64,577
Life Insurance	619
Medical Insurance	122,778
Unemployment Compensation	723
Employer Medicare	13,207
Communication	2,977
Contracts with Private Agencies	9,304
Dues and Memberships	3,463
Fiscal Agent Charges	29,135
Maintenance and Repair Services - Equipment	60,465
Travel	6,408
Permits	560
Other Contracted Services	14,825
Food Preparation Supplies	100,073
Food Supplies	797,296
Office Supplies	2,211
Uniforms	4,661
USDA - Commodities	139,073
Other Supplies and Materials	1,629
In Service/Staff Development	17
Other Charges	730
Food Service Equipment	18,816
<b>Total Food Service</b>	<b>\$ 2,394,407</b>

Total Central Cafeteria Fund

\$ 2,394,407

**Other Education Special Revenue Fund**

## Instruction

**Regular Instruction Program**

Contracts with Private Agencies	\$ 23,414,253
Tuition	12,120
Instructional Supplies and Materials	7,173
<b>Total Regular Instruction Program</b>	<b>\$ 23,433,546</b>

(Continued)

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

Discretely Presented Union County School Department (Cont.)

**Other Education Special Revenue Fund (Cont.)**

Support Services

**Office of the Principal**

Data Processing Services

\$ 17,295

Total Office of the Principal

\$ 17,295

Total Other Education Special Revenue Fund

\$ 23,450,841

**Internal School Fund**

Operation of Non-Instructional Services

**Community Services**

Other Charges

\$ 1,229,104

Total Community Services

\$ 1,229,104

Total Internal School Fund

1,229,104

**Education Capital Projects Fund**

Capital Outlay

**Regular Capital Outlay**

Architects

\$ 202,685

Engineering Services

75,274

Legal Services

7,524

Building Construction

9,644,182

Building Improvements

337,726

Total Regular Capital Outlay

\$ 10,267,391

Total Education Capital Projects Fund

10,267,391

Total Governmental Funds - Union County School Department

\$ 74,319,185

## **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***

Union County Mayor and  
Board of County Commissioners  
Union 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 Union County, Tennessee as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise Union County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated August 26, 2025. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the discretely presented Union County School Department, as described in our report on Union 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 Union 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 Union County's internal control. Accordingly, we do not express an opinion on the effectiveness of Union County's internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union 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 Union 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

August 26, 2025

JEM/gc



JASON E. MUMPOWER  
*Comptroller*

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

Union County Mayor and  
Board of County Commissioners  
Union 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 Union 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 Union County's major federal programs for the year ended June 30, 2025. Union 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, Union County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of Union 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 Union 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 Union County's federal programs.

### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Union 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 Union 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 Union 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 Union County's 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 Union 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 Union County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Union County's basic financial statements. We issued our report thereon dated August 26, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,

Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee

August 26, 2025

JEM/gc

**UNION COUNTY, TENNESSEE, AND THE UNION COUNTY SCHOOL DEPARTMENT**

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

**For the Year-Ended June 30, 2025**

<b>Federal/Pass-through Agency/State Grantor Program Title</b>	<b>Assistance Listing Number</b>	<b>Passed-through Entity Identifying Number</b>	<b>Amount Passed-through to Subrecipients</b>	<b>Expenditures</b>
U.S. Department of Agriculture:				
Passed-through State Department of Education:				
Child Nutrition Cluster: (3)				
School Breakfast Program	10.553	N/A	\$ 0	\$ 544,051
National School Lunch Program	10.555	N/A	0	1,703,249 (4)
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (3)				
National School Lunch Program(Commodities - Cash Assistance)	10.555	N/A	0	4,879 (4)
National School Lunch Program(Commodities - Noncash Assistance)	10.555	N/A	0	139,073 (4)
Passed-through State Department of Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-25-83025	0	12,508
Passed-through East Tennessee Human Resource Agency:				
Child and Adult Care Food Program	10.558	N/A	0	3,155
Total U.S. Department of Agriculture				<u>\$ 2,406,915</u>
U.S. Department of Housing and Urban Development:				
Passed-through State Department of Economic and Community Development:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	N/A	0	\$ 56,669
Total U.S. Department of Housing and Urban Development				<u>\$ 56,669</u>
U.S. Department of Justice:				
Direct Program:				
Public Safety Partnership and Community Policing Grants	16.710	N/A	0	\$ 11,049
Total U.S. Department of Justice				<u>\$ 11,049</u>
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Highway Safety Cluster: (3)				
National Priority Safety Programs	20.616	(5)	0	\$ 16,980
Total U.S. Department of Transportation				<u>\$ 16,980</u>
U.S. Department of the Treasury:				
Passed-through State Department of Health:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(6)	0	\$ 346,505 (4)
Passed-through State Department of Economic and Community Development:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(6)	176,427	(8) 181,459 (4)
Passed-through State Department of Agriculture:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(6)	0	1,000,000 (4)
Passed-through State Department of Education:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(6)	0	190,751 (4)
Total U.S. Department of the Treasury				<u>\$ 1,718,715</u>
U.S. Appalachian Regional Commission:				
Passed-through East Tennessee State University:				
Appalachian Area Development	23.002	(6)	0	\$ 13,323
Total U.S. Appalachian Regional Commission				<u>\$ 13,323</u>

(Continued)

**UNION COUNTY, TENNESSEE, AND THE UNION COUNTY SCHOOL DEPARTMENT**

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

<b>Federal/Pass-through Agency/State Grantor Program Title</b>	<b>Assistance Listing Number</b>	<b>Passed-through Entity Identifying Number</b>	<b>Amount Passed-through to Subrecipients</b>	<b>Expenditures</b>
<b>U.S. Department of Education:</b>				
Passed-through State Department of Education:				
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 0	\$ 1,094,488
Special Education Cluster (IDEA): (3)				
Special Education Grants to States	84.027	N/A	0	1,471,441
Special Education Preschool Grants	84.173	N/A	0	28,428
Career and Technical Education -- Basic Grants to States	84.048	N/A	0	65,236
Rural Education	84.358	N/A	0	343,226
English Language Acquisition State Grants	84.365	N/A	0	8,364
COVID 19 - Comprehensive Literacy Development	84.371	N/A	0	82,800
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	0	2,525,242 (4)
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	N/A	0	12,200 (4)
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth (ESSER ARP)	84.425W	N/A	0	5,503 (4)
Passed-through State Department of Human Services:				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	N/A	0	\$ 71,606
Total U.S. Department of Education				<u>\$ 5,708,534</u>
<b>U.S. Election Assistance Commission:</b>				
Passed-through State Secretary of State:				
HAVA Election Security Grants	90.404	(6)	0	\$ 44,573
Total U.S. Election Assistance Commission				<u>\$ 44,573</u>
<b>U.S. Department of Health and Human Services:</b>				
Passed-through East Tennessee Human Resource Agency:				
Aging Cluster: (3)				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	225-124	0	\$ 17,187
Passed-through State Department of Health:				
Immunization Cooperative Agreements	93.268	GG-24-80644-01	0	19,500
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	GG-24-80644-01	0	269,813
Medicaid Cluster: (3)				
Medical Assistance Program	93.778	GG-25-83025	0	18,401 (4)
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	GG-25-83025	0	4,455
Passed-through State Department of Mental Health and Substance Abuse Services:				
Medicaid Cluster: (3)				
Medical Assistance Program	93.778	(6)	0	2,665 (4)
Opioid STR	93.788	(6)	0	23,013
Block Grants for Prevention and Treatment of Substance Abuse	93.959	(6)	0	146,042
Passed-through State Department of Health:				
Maternal and Child Health Services Block Grant to the States	93.994	(6)	0	\$ 7,019
Total U.S. Department of Health and Human Services				<u>\$ 508,095</u>
<b>U.S. Department of Homeland Security:</b>				
Passed-through State Department of Military:				
Homeland Security Grant Program	97.067	(6)	0	\$ 9,380
Total U.S. Department of Homeland Security				<u>\$ 9,380</u>
Total Expenditures of Federal Grants				<u>\$ 10,494,233</u>

(Continued)

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

	Assistance Listing Number	Contract Number	Amount Passed-through to Subrecipients	Expenditures
<b>State Grants</b>				
Juvenile Services Program - State Children's Services Commission	N/A	(6)	\$ 9,000	
TLETA Cost Sharing Grant - State Department of Commerce and Insurance	N/A	(6)	45,000	
Three Star Grant - State Department of Economic and Community Development	N/A	(6)	44,897	
Driver's Education - State Department of Education	N/A	(6)	6,083	
Early Childhood Education Grants - State Department of Education	N/A	(6)	489,773	
Innovative School Models - State Department of Education	N/A	(6)	248,797	
Safe Schools Act - State Department of Education	N/A	(6)	18,743	
State Teacher Salary Supplements - State Department of Education	N/A	(6)	356,450	
Summer Learning Camps - State Department of Education	N/A	(6)	382,592	
Summer Learning Camps - Transportation - State Department of Education	N/A	(6)	45,272	
Governor's Early Literacy Foundation Grant - State Department of Finance and Administration	N/A	(6)	5,400	
Law Enforcement Training Grants - State Department of Finance and Administration	N/A	(6)	48,800	
Violent Crime Intervention Fund - State Department of Finance and Administration	N/A	(9)	135,105	
Health Department Grant - State Department of Health	N/A	GG-25-83025	35,587	
Tennessee Certified Recovery Court Program - State Department of Mental Health and Substance Abuse Services	N/A	(6)	26,215	
Block grants for prevention of substance abuse - State Department of Mental Health and Substance Abuse Services	N/A	(6)	25,293	
Statewide School Resource Officer Program Grant - State Department of Safety	N/A	(6)	458,255	
Tourism Enhancement - State Department of Tourism	N/A	(6)	100,000	
Litter Grant - State Department of Transportation	N/A	(6)	40,253	
Aging Program - State Office on Aging	N/A	(6)	5,894	
HAVA Election Security - State Secretary of State	N/A	(6)	8,917	
<b>Total State Grants</b>			<b>\$ 2,536,326</b>	

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

(3) Child Nutrition Cluster total \$2,391,252; Highway Safety Cluster total \$16,980; Special Education Cluster (IDEA) total \$1,499,869; Aging Cluster total \$17,187; Medicaid Cluster total \$21,066.

(4) Total for ALN 10.555 is \$1,847,201; Total for ALN 21.027 is \$1,718,715; Total for ALN 84.425 is \$2,542,945; Total for ALN 93.778 is \$21,066.

(5) Z-24-THS349: \$1,364; Z-25-THS369: \$15,616.

(6) Information not available.

(7) **CONSOLIDATED ADMINISTRATION**

The following amounts were consolidated for administration purposes:

Program Title	ALN	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	\$ 180,449
English Language Acquisition State Grants	84.365	84
Rural Education	84.358	84
Total amounts consolidated for administration purposes		<b>\$ 180,617</b>

(8) **SUBRECIPIENT AMOUNTS**

The following amounts were paid to subrecipients from the Coronavirus State and Local Fiscal Recovery Funds:

Subrecipient	ALN	Amount Provided to Subrecipients
Hallsdale Powell Utility District	21.027	\$ 101,196
Luttrell-Blaine-Corryton Utility District	21.027	75,231
Total amounts provided to subrecipients		<b>\$ 176,427</b>

Additional Notes for State Grants:

(9) \$130,148 passed through Hancock County, Tennessee

**UNION 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 Union County, Tennessee, for the year ended June 30, 2025.

**Prior-year Financial Statement Findings**

Fiscal Year	Page Number	Finding Number	Title of Finding	ALN	Current Status
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**OFFICES OF DIRECTOR OF FINANCE AND DIRECTOR OF SCHOOLS**

2024	199	2024-001	Amounts withheld from contractor payments were not deposited into an escrow account.	N/A	Corrected
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**Prior-year Federal Awards Findings**

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

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

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

1. Our report on the financial statements of Union 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      Nutrition Cluster: School Breakfast Program and National School Lunch Program

\* Assistance Listing Number: 84.010      Title I Grants to Local Education Agencies

\* Assistance Listing Number: 21.027      Covid 19 Coronavirus State and Local Fiscal Recovery Funds

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

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

## **PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

There were no findings and recommendations as a result of our audit of the financial statements of Union County, Tennessee.

### **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.

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

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