

**CONSTITUTIONAL OFFICERS OF  
HAMILTON COUNTY, TENNESSEE**

**FINANCIAL REPORT**

**Fiscal Year Ending June 30, 2023**



**COUNTY AUDITOR'S OFFICE**  
455 N. HIGHLAND PARK AVENUE  
CHATTANOOGA, TENNESSEE 37404

## CONTENTS

	<u>Page</u>
County Auditor's Report on the Basic Financial Statements of the Constitutional Officers of Hamilton County, Tennessee	1 - 2
<b>Basic Financial Statements</b>	
Balance sheets and Statement of fiduciary net position, statements of revenues, expenditures and changes in fund balance of all governmental funds, and statements of changes in fiduciary net position:	
Circuit Court Clerk – Larry L. Henry	3 - 6
Clerk & Master – Robin Miller	7 - 10
County Clerk – William F. Knowles	11 - 14
Criminal Court Clerk – Vince Dean	15 - 18
Juvenile Court Clerk – Gary D. Behler	19 - 22
Register – Marc Gravitt	23 - 26
Sheriff – Austin Garrett	27 - 30
Trustee – Bill Hullander	31 - 34
Notes to basic financial statements	35 - 40
Schedule of Findings and Responses Related to the Financial Statements	41

WESTON WAMP  
COUNTY MAYOR

BOARD OF COMMISSIONERS  
D.C. (CHIP) BAKER  
GREG BECK  
MIKE CHAUNCEY  
JEFF EVERSOLE  
JOE GRAHAM  
LEE HELTON  
STEVE HIGHLANDER  
WARREN MACKAY  
DAVID SHARPE  
GENE-O SHIPLEY  
KEN SMITH



CHRIS MCCOLLOUGH, CPA, CCFO  
COUNTY AUDITOR

AUSTIN DURALL, CFE, CGFM, CCFO  
AUDIT MANAGER

AUDIT STAFF  
J.C. CLONIS  
PHILLIP EDWARDS, CPA, CFE, CCFO  
JAMESSETTA GRAY, CCFO  
TRACY HOLL, CGFM, CCFO  
ROGER KINCER, CGFM, CCFO  
MARICELA MADERA  
JOHNETTA TRUSS, CCFO

## HAMILTON COUNTY, TENNESSEE

### OFFICE OF THE COUNTY AUDITOR

TO: Weston Wamp, County Mayor  
Jeff Eversole, Chair – Hamilton County Commission  
Hamilton County Board of Commissioners

DATE: January 17, 2024

SUBJECT: Audit of the Financial Statements of the Hamilton County Constitutional Officers  
for the Fiscal Year Ended June 30, 2023

#### AUDIT SCOPE

Our test work at the offices of the Circuit Court Clerk, Clerk and Master, County Clerk, Criminal Court Clerk, Juvenile Court Clerk, Register, Sheriff, and Trustee for fiscal year 2023 was performed in conjunction with the County's external auditors Mauldin & Jenkins, LLC.

#### AUDIT OBJECTIVES

The objectives of our audit procedures were:

- to determine that internal control procedures are adequate to ensure that the revenue and expenditure activities of the office are properly recorded in all material respects and that its assets were safeguarded against waste, loss, or misappropriation;
- to determine that the office's procedures were performed in accordance with County policy and applicable laws;
- to determine the propriety of billings for the services performed;
- to determine, in conjunction with the work performed by the external auditors, that the offices' financial statements as of and for the fiscal year ended June 30, 2023, are fairly stated in all material respects.

## AUDIT PROCEDURES

Our procedures consisted of the following:

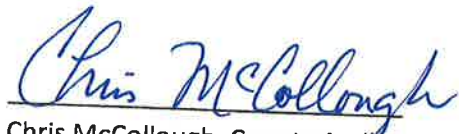
- review of office procedures, internal controls, and tests of compliance with such controls to determine that the accounting system is adequate to ensure that revenues and expenditures are properly recorded in all material respects;
- detail tests of certain transactions during the fiscal year ended June 30, 2023, to ensure that charges and fees or commissions were properly computed based upon the service performed and were recorded correctly in all material respects;
- preparation of the June 30, 2023, trial balance and supporting schedules based on the accounting records maintained by the office.

## AUDITORS' OPINION

Mauldin & Jenkins, LLC, in their Independent Auditors' Report on the County's Annual Comprehensive Financial Report (ACFR) stated that, in their opinion, the financial statements of Hamilton County, Tennessee (inclusive of component units, major funds, and the remaining aggregate funds) as of June 30, 2023, and for the year then ended are fairly presented in all material respects.

The County's ACFR includes a summarized version of the financial statements for each constitutional office. The financial information included herein shows additional detail on the financial operations of each respective constitutional officer. All amounts included in the attached financial statements agree with the financial information reported in the FY 2023 ACFR. As part of our examination, we evaluated internal controls as required by Governmental Auditing Standards.

We appreciate the help of all the Hamilton County constitutional officers' staff in assisting us during our audit. Please get in touch with us if we can be of assistance.

  
Chris McCollough, County Auditor

## CIRCUIT COURT CLERK

The Hamilton County, Circuit Court Clerk, acts as an agent for the Circuit Court and the Civil Division of General Sessions Court. The Clerk's office is divided into two major divisions: the Circuit Court Division and the Sessions Court Division. The primary functions of the Circuit Court and Sessions Court divisions are to maintain court records and collect and disburse litigation taxes, court costs, fines, fees, restitution, child support, etc., as ordered by the respective court.

Larry L. Henry was elected to the Hamilton County Circuit Court Clerk position, assumed his duties on September 1, 2014, and has served continuously since.

CIRCUIT COURT CLERK - LARRY L. HENRY  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
BALANCE SHEET AND  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2023  
(With comparative totals for 2022)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ (102,010)	\$ 7,563,347	\$ 7,461,337	\$ 3,732,993
Savings accounts and investments made on behalf of litigants and beneficiaries	-	2,437,743	2,437,743	2,492,551
Investment	11,521	-	11,521	5,343
Total assets	<u>\$ (90,489)</u>	<u>\$ 10,001,090</u>	<u>\$ 9,910,601</u>	<u>\$ 6,230,887</u>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
<b>Liabilities</b>				
Due to State of Tennessee	\$ -	\$ 27,579	\$ 27,579	\$ 27,917
Due to Hamilton County	70,438	-	70,438	11,365
Due to others	-	73,874	73,874	77,043
Accrued and other liabilities	413,740	-	413,740	89,587
Total liabilities	<u>484,178</u>	<u>101,453</u>	<u>585,631</u>	<u>205,912</u>
<b>Fund Balance/Net Position</b>				
Unassigned	(574,667)	-	(574,667)	(83,569)
Restricted for Litigants and Beneficiaries	-	9,899,637	9,899,637	6,108,544
Total fund balance/net position	<u>(574,667)</u>	<u>9,899,637</u>	<u>9,324,970</u>	<u>6,024,975</u>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<u>\$ (90,489)</u>	<u>\$ 10,001,090</u>	<u>\$ 9,910,601</u>	<u>\$ 6,230,887</u>

The Notes to Financial Statements are an integral part of this statement.

CIRCUIT COURT CLERK - LARRY L. HENRY  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS  
Year Ended June 30, 2023  
(With comparative totals for 2022)

	2023	2022
<b>REVENUES</b>		
Fees and commissions (other than Data Processing)		
Circuit Division	\$ 706,761	\$ 726,124
General Sessions - Civil Division	1,028,830	992,426
Data processing fees		
Circuit Division	8,394	8,884
General Sessions - Civil Division	50,056	44,124
Interest	(40,035)	(1,580)
Total revenues	<u>1,754,006</u>	<u>1,769,978</u>
<b>EXPENDITURES</b>		
Circuit Court Clerk's salary	139,583	136,038
Other salaries		
Circuit Division	1,994,707	1,128,325
General Sessions - Civil Division	-	770,940
Employee benefits	1,135,963	1,095,907
Purchased services	58,470	56,364
Materials, supplies and repair	34,449	33,177
Rent, insurance and other	224,583	224,819
Capital outlay	-	-
Total expenditures	<u>3,587,755</u>	<u>3,445,570</u>
Revenues over (under) expenditures	(1,833,749)	(1,675,592)
<b>OTHER FINANCING SOURCES/(USES)</b>		
Appropriation from Hamilton County	3,284,597	2,973,771
Fees Transferred to Hamilton County	(1,941,946)	(1,711,989)
Total other financing sources/(uses)	<u>1,342,651</u>	<u>1,261,782</u>
Net change in Fund Balance	(491,098)	(413,810)
Fund Balance at Beginning of Year	<u>(83,569)</u>	<u>330,241</u>
Fund Balance at End of Year	<u>\$ (574,667)</u>	<u>\$ (83,569)</u>

The Notes to Financial Statements are an integral part of this statement.

CIRCUIT COURT CLERK - LARRY L. HENRY  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Year Ended June 30, 2023

ADDITIONS:	<u>Custodial Funds</u>
Circuit Division:	
Judgments for litigants and beneficiaries	\$ 10,011,808
State litigation taxes	(67,920)
Child support and alimony	8,217
Miscellaneous	86,823
Other	7,951
General Sessions - Civil Division:	
Judgments for litigants and beneficiaries	4,902,011
State litigation taxes	222,124
Miscellaneous	366,897
Total Additions	15,537,911
 DEDUCTIONS:	
Circuit Division:	
Judgments for litigants and beneficiaries	\$ 6,249,493
State litigation taxes	(67,920)
Child support and alimony	8,217
Miscellaneous	86,823
Other	7,951
General Sessions - Civil Division:	
Judgments for litigants and beneficiaries	4,873,233
State litigation taxes	222,124
Miscellaneous	366,897
Total Deductions	11,746,818
Net Increase (decrease) in fiduciary net position	3,791,093
Net position, beginning of year	6,108,544
Net position, end of year	\$ 9,899,637

The Notes to Financial Statements are an integral part of this statement.



## CLERK & MASTER

The Hamilton County Clerk & Master serves in the dual role of Clerk of the Chancery Court and the Master in Chancery. As Clerk of the Chancery Court, she exercises all the duties and powers conferred upon clerks of court generally; the role is almost exclusively clerical, and law or orders of the court strictly define the powers exercised. As the Master in Chancery, she is a judicial officer clothed with many of the powers of a Chancellor. There is no question of Law of Equity, or disputed fact, which the Clerk & Master may not have an occasion to decide or to report her opinion to the court. The office is divided into six major divisions.

The Equity Division maintains court records and collects and disburses litigation taxes, court costs, judgments, fees, etc., on actions filed in Chancery Court. The Delinquent Property Tax Division maintains court records and collects and disburses delinquent property taxes, attorney fees, court costs, and other fees. This division also sells property on actions filed by local governments against property owners delinquent in property taxes. The Probate Division oversees the administration of the estates of deceased persons. The Guardian Division handles adoptions, supervises conservatorships and guardianships of incompetent persons, and collects and disburses the fees on these cases. The Finance Division maintains and supervises investments of monies held in the court's registry. The General Services Division supports the courts through court officers, process servers, law clerks, judicial clerks for motions and appeals, and information systems.

Robin Miller was appointed Hamilton County Clerk & Master in September 2015 and has served continuously since.

CLERK & MASTER - ROBIN MILLER  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
BALANCE SHEET AND  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2023  
(With comparative totals for 2022)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,482,865	\$ 36,714,460	\$ 38,197,325	\$ 28,593,003
Savings accounts and investments made on behalf of litigants and beneficiaries	-	7,923,801	7,923,801	8,226,293
Prepaid expense	5,253	-	5,253	1,177
Receivable from Tax	220,944	-	220,944	-
Total assets	<u>\$ 1,709,062</u>	<u>\$ 44,638,261</u>	<u>\$ 46,347,323</u>	<u>\$ 36,820,473</u>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
Liabilities:				
Due to Hamilton County	\$ 42	\$ -	\$ 42	\$ 438,541
Due to municipalities	-	-	-	440,344
Due to back tax attorneys	-	-	-	62,777
Due to others	-	6,571,682	6,571,682	8,027,984
Accrued and other liabilities	-	-	-	690
Total liabilities	<u>42</u>	<u>6,571,682</u>	<u>6,571,724</u>	<u>8,970,336</u>
Fund Balance/Net Position				
Restricted for computer-related purchases	244,461	-	244,461	233,919
Unassigned	1,464,559	-	1,464,559	1,304,747
Restricted for Litigants and Beneficiaries	-	38,066,579	38,066,579	26,311,471
Total fund balance/net position	<u>1,709,020</u>	<u>38,066,579</u>	<u>39,775,599</u>	<u>27,850,137</u>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<u>\$ 1,709,062</u>	<u>\$ 44,638,261</u>	<u>\$ 46,347,323</u>	<u>\$ 36,820,473</u>

The Notes to Financial Statements are an integral part of this statement.

CLERK & MASTER - ROBIN MILLER  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE FOR ALL GOVERNMENTAL FUNDS  
Year Ended June 30, 2023  
(With comparative totals for 2022)

	2023	2022
<b>REVENUES</b>		
Chancery Court division	\$ 117,260	\$ 171,981
Delinquent tax division	1,738,694	1,800,081
Probate division	385,869	352,218
Interest	443,474	35,985
Total revenues	<u>2,685,297</u>	<u>2,360,265</u>
<b>EXPENDITURES</b>		
Clerk & Master's salary	139,583	135,517
Commissions paid to Clerk & Master	5,000	5,000
Other salaries and wages	1,526,508	1,398,418
Office equipment, maintenance and rentals	60,751	26,923
Computer Expenses	17,023	1,290
Miscellaneous	51,821	57,019
Total expenditures	<u>1,800,686</u>	<u>1,624,167</u>
Revenues over expenditures	884,611	736,098
<b>OTHER FINANCING SOURCES/(USES)</b>		
Excess fees remitted to Hamilton County	<u>(714,257)</u>	<u>(1,055,828)</u>
Total other financing sources/(uses)	<u>(714,257)</u>	<u>(1,055,828)</u>
Net change in Fund Balance	170,354	(319,730)
Fund Balance at Beginning of Year	1,538,666	1,858,396
Fund Balance at End of Year	<u>\$ 1,709,020</u>	<u>\$ 1,538,666</u>

The Notes to Financial Statements are an integral part of this statement.

CLERK & MASTER - ROBIN MILLER  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Year Ended June 30, 2023

	<u>Custodial Funds</u>
<b>ADDITIONS:</b>	
State Funds - Litigation taxes	\$ 42,726
Judgments for litigants and beneficiaries	46,107,795
Delinquent property taxes, penalties and interest for municipalities	3,640,285
Attorneys' fees	615,419
Back tax sales	1,181,283
Other	6,679,341
Total additions	\$ 58,266,849
<b>DEDUCTIONS:</b>	
State Funds - Litigation taxes	\$ 42,726
Judgments for litigants and beneficiaries	34,352,687
Delinquent property taxes, penalties and interest for municipalities	3,640,285
Attorneys' fees	615,419
Back tax sales	1,181,283
Other	6,679,341
Total deductions	46,511,741
Net increase (decrease) in fiduciary net position	11,755,108
Net position, beginning of year	26,311,471
Net position, end of year	\$ 38,066,579

The Notes to Financial Statements are an integral part of this statement.

## COUNTY CLERK

The Hamilton County Clerk acts as an agent in collecting County taxes (other than real and personal property) and serves as an agent for the State in collecting taxes and fees for automobile tag renewals, registrations, and licenses. The office is divided into two major divisions: the Motor Vehicle Division and the County Division.

The Motor Vehicle Division is primarily responsible for issuing driver's licenses, vehicle license tags, and vehicle titles. Subsequently, the Clerk collects and disburses these fees and taxes to the appropriate agency.

The County Division is primarily responsible for issuing business licenses, marriage licenses, game and fish licenses, etc. Subsequently, the Clerk collects and disburses these fees and taxes to the appropriate agency.

The County Clerk also serves as secretary to the Hamilton County Commission.

William F. Knowles was elected to the position of Hamilton County Clerk in 1974 and has served continuously since.

COUNTY CLERK - WILLIAM F. KNOWLES  
 A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
 BALANCE SHEET AND  
 STATEMENT OF FIDUCIARY NET POSITION  
 June 30, 2023  
 (With comparative totals for 2022)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,731,770	\$ 4,529,307	\$ 7,261,077	\$ 7,720,819
Accounts receivable	19,872	5	19,877	3,624
Total assets	<u>\$ 2,751,642</u>	<u>\$ 4,529,312</u>	<u>\$ 7,280,954</u>	<u>\$ 7,724,443</u>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
Liabilities:				
Due to State of Tennessee	\$ -	\$ 4,436,385	\$ 4,436,385	\$ 5,268,473
Due to City of Chattanooga	-	36,720	36,720	45,300
Due to Hamilton County	116,690	-	116,690	110,035
Accrued and other liabilities	121,613	-	121,613	101,389
Total liabilities	<u>238,303</u>	<u>4,473,105</u>	<u>4,711,408</u>	<u>5,525,197</u>
Fund Balance/Net Position				
Restricted for insurance verification	86,605	-	86,605	55,765
Restricted for organ donor program	1,248	-	1,248	1,248
Restricted for computer-related purchases	453,289	-	453,289	565,944
Restricted for Title Fees Collected	528,951	-	528,951	-
Unassigned	1,443,246	-	1,443,246	1,499,351
Restricted net position	<u>-</u>	<u>56,207</u>	<u>56,207</u>	<u>76,938</u>
Total fund balance/net position	<u>2,513,339</u>	<u>56,207</u>	<u>2,569,546</u>	<u>2,199,246</u>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<u>\$ 2,751,642</u>	<u>\$ 4,529,312</u>	<u>\$ 7,280,954</u>	<u>\$ 7,724,443</u>

The Notes to Financial Statements are an integral part of this statement.

**COUNTY CLERK - WILLIAM F. KNOWLES**  
**A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS**  
 Year Ended June 30, 2023  
 (With comparative totals for 2022)

	2023	2022
<b>REVENUES</b>		
Motor vehicle fees	\$ 4,696,772	\$ 4,608,079
Business license fees	1,097,956	952,993
Motor vehicle online renewal fees	137,542	111,036
Title and register fees rescricted	581,581	-
Marriage license fees	49,902	49,835
Boat registration fees	65,539	82,083
Notary fees	10,840	12,110
Computer fees	128,322	128,227
Insurance verification fees	30,840	19,700
Miscellaneous	31,863	30,802
Interest	216,730	10,180
Total revenues	<u>7,047,887</u>	<u>6,005,045</u>
<b>EXPENDITURES</b>		
County Clerk's salary	140,057	136,038
Other salaries	3,079,378	2,939,607
Contracted wages - temporary services	50,439	5,477
Computer equipment and supplies	240,977	20,989
County budget reimbursement	201,957	-
Miscellaneous	94,048	31,087
Total expenditures	<u>3,806,856</u>	<u>3,133,198</u>
Revenues over expenditures	3,241,031	2,871,847
<b>OTHER FINANCING SOURCES/(USES)</b>		
Excess fees remitted to Hamilton County	<u>(2,850,000)</u>	<u>(2,370,000)</u>
Net change in Fund Balance	391,031	501,847
Fund Balance at Beginning of Year	<u>2,122,308</u>	<u>1,620,461</u>
Fund Balance at End of Year	<u>\$ 2,513,339</u>	<u>\$ 2,122,308</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY CLERK - WILLIAM F. KNOWLES  
 A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 Year Ended June 30, 2023

	Custodial Funds
<b>ADDITIONS:</b>	
State Funds	
Motor vehicle registration	\$ 17,926,750
Sales and use tax	25,290,847
Notary commissions	7,985
Marriage privilege tax	178,409
Other	6,244
Totals - State Funds	43,410,235
Funds Held For Others	
City of Chattanooga - Motor vehicle renewals	456,065
Dealer Escrow	448,399
Refunds	252,257
Totals - Funds Held For Others	1,156,721
Total additions	44,566,956
<b>DEDUCTIONS:</b>	
State Funds	
Motor vehicle registration	\$ 17,926,750
Sales and use tax	25,290,847
Notary commissions	7,985
Marriage privilege tax	178,408
Other	6,244
Totals - State Funds	43,410,234
Funds Held For Others	
City of Chattanooga - Motor vehicle renewals	456,065
Contractor - tenant escrow	20,112
Dealer Escrow	449,019
Refunds	252,257
Totals - Funds Held For Others	1,177,453
Total deductions	44,587,687
Net increase (decrease) in fiduciary net position	(20,731)
Net position, beginning of year	76,938
Net position, end of year	\$ 56,207

The Notes to Financial Statements are an integral part of this statement.



## CRIMINAL COURT CLERK

The Hamilton County, Criminal Court Clerk, acts as an agent for the Criminal Court and the Criminal Division of General Sessions Court. The office is divided into three major divisions: the Criminal Court Division, the Sessions Court Division, and the Delinquent Collections Division. The primary functions of the Criminal and Sessions divisions are to maintain court records and to collect and disburse litigation taxes, court costs, judgments, fines, fees, etc., on cases tried in the respective court. The primary function of the Delinquent Collections Division is to collect delinquent litigation taxes, fines, costs, and fees due to the Criminal Court Clerk.

Vince Dean was sworn in as the Hamilton County Criminal Court Clerk position on September 1, 2014, and has served continuously since.

CRIMINAL COURT CLERK - VINCE DEAN  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
BALANCE SHEET AND  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2023  
(With comparative totals for 2022)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ (18,796)	\$ 634,760	\$ 615,964	\$ 749,972
Net equity in investment pool	36,730	-	36,730	24,195
Due from Hamilton County	10,649	-	10,649	470,056
Due from State of Tennessee	29,868	-	29,868	36,338
Other assets	270,933	-	270,933	139,331
Interfund receivable	116,066	-	116,066	116,065
Total assets	<u>\$ 445,450</u>	<u>\$ 634,760</u>	<u>\$ 1,080,210</u>	<u>\$ 1,535,957</u>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
<b>Liabilities:</b>				
Due to Hamilton County	\$ 150	\$ -	\$ 150	\$ -
Due to State of Tennessee and other governmental units	-	4	4	-
Miscellaneous	-	(6,820)	(6,820)	3,213
Accrued and other liabilities	166,270	-	166,270	227,660
Interfund payable	116,066	-	116,066	116,066
Total liabilities	<u>282,486</u>	<u>(6,816)</u>	<u>275,670</u>	<u>346,939</u>
<b>Fund Balance/Net Position</b>				
Unassigned	162,964	-	162,964	443,060
Restricted for appearance bonds	-	641,576	641,576	745,958
Total fund balance/net position	<u>162,964</u>	<u>641,576</u>	<u>804,540</u>	<u>1,189,018</u>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<u>\$ 445,450</u>	<u>\$ 634,760</u>	<u>\$ 1,080,210</u>	<u>\$ 1,535,957</u>

The Notes to Financial Statements are an integral part of this statement.

**CRIMINAL COURT CLERK - VINCE DEAN**  
**A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2023**  
**(With comparative totals for 2022)**

	2023	2022
<b>REVENUES</b>		
Fees and commissions		
Criminal Division	\$ 653,278	\$ 491,988
General Sessions - Criminal Division	379,031	382,623
Delinquent Collections Division	448,407	442,742
Interest	(112,478)	(16,343)
Total revenues	1,368,238	1,301,010
<b>EXPENDITURES</b>		
Criminal Court Clerk's salary	139,583	136,038
Other salaries		
Criminal Division	1,044,482	1,115,826
General Sessions - Criminal Division	1,379,522	1,382,464
Delinquent Collections Division	250,621	201,016
Employee benefits	1,356,562	1,399,383
Purchased services	65,302	50,883
Materials, supplies, etc.	33,641	45,192
Rent Insurance and Other	14,160	13,180
Capital outlay	37,998	3,476
Total expenditures	4,321,871	4,347,458
Revenues over (under) expenditures	(2,953,633)	(3,046,448)
<b>OTHER FINANCING SOURCES/(USES)</b>		
Appropriation from Hamilton County	2,673,537	7,510,178
Total other financing sources	2,673,537	7,510,178
Net change in Fund Balance	(280,096)	4,463,730
Fund Balance at Beginning of Year	443,060	(4,020,670)
Fund Balance at End of Year	\$ 162,964	\$ 443,060

The Notes to Financial Statements are an integral part of this statement.

CRIMINAL COURT CLERK - VINCE DEAN  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Year Ended June 30, 2023

ADDITIONS:	<u>Custodial Funds</u>
Criminal Division - State and Other Governmental Units	
State Department of Revenue	\$ 144,741
State Department of Safety	3,046
Other State Departments	61,142
Drug fines	12,732
Municipal costs	51,906
General Sessions - Criminal Division - State and Other Governmental Units	
State Department of Revenue	192,127
State Department of Safety	156,457
Other State Departments	253,424
Drug fines	19,262
Municipal costs	78,303
Totals - State and Other Govt. Units	<u>973,140</u>
Criminal Division - Funds Held for Others	
Appearance bonds	228,338
Miscellaneous	73,053
General Sessions - Criminal Division - Funds Held for Others	
Appearance bonds	608,262
Victims' restitution	83,241
Miscellaneous	60,714
Totals - Funds Held for Others	<u>1,053,608</u>
Total additions	<u>2,026,748</u>
DEDUCTIONS:	
Criminal Division - State and Other Governmental Units	
State Department of Revenue	\$ 144,740
State Department of Safety	3,046
Other State Departments	61,142
Drug fines	12,732
Municipal costs	51,906
General Sessions - Criminal Division - State and Other Governmental Units	
State Department of Revenue	192,127
State Department of Safety	156,457
Other State Departments	253,424
Drug fines	19,262
Municipal costs	78,303
Totals - State and Other Govt. Units	<u>973,139</u>
Criminal Division - Funds Held for Others	
Appearance bonds	245,679
Miscellaneous	73,053
General Sessions - Criminal Division - Funds Held for Others	
Appearance bonds	695,304
Victims' restitution	83,241
Miscellaneous	60,714
Totals - Funds Held for Others	<u>1,157,991</u>
Total deductions	<u>2,131,130</u>
Net increase (decrease) in fiduciary net position	<u>(104,382)</u>
Net position, beginning of year	<u>745,958</u>
Net position, end of year	<u>\$ 641,576</u>

The Notes to Financial Statements are an integral part of this statement.

## JUVENILE COURT CLERK

The Hamilton County, Juvenile Court Clerk, acts as an agent for the Juvenile Court. The office is divided into two major divisions: Administrative and Child Support. The primary functions of the Administrative Division are to maintain court records and to collect and disburse court costs, judgments, restitution, bonds, fees, fines, etc., on cases tried in the Juvenile Court. The Child Support Division is primarily responsible for maintaining court records and processing all legal documents for child support, paternity, consent, etc., on child support cases processed through the Juvenile Court system.

Gary D. Behler was elected to the Hamilton County Juvenile Court Clerk position in 2010 and has served continuously since.

**JUVENILE COURT CLERK - GARY D. BEHLER**  
**A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE**  
**BALANCE SHEET AND**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**June 30, 2023**  
**(With comparative totals for 2022)**

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,200	\$ 61,424	\$ 63,624	\$ 61,034
Net equity in investment pool	3,239,430	69,510	3,308,940	3,297,102
Savings accounts and investments made on behalf of others	-	434,088	434,088	460,448
Due from State of Tennessee	15,520	-	15,520	26,249
Other assets	3,556	-	3,556	3,445
<b>Total assets</b>	<b>\$ 3,260,706</b>	<b>\$ 565,022</b>	<b>\$ 3,825,728</b>	<b>\$ 3,848,278</b>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
<b>Liabilities:</b>				
Accrued and other liabilities	\$ 115,876	\$ -	\$ 115,876	\$ 99,679
Due to Others	31,928	-	31,928	252
Child support	-	61,424	61,424	58,834
Restitution	-	7,313	7,313	1,081
Other	-	4,000	4,000	6,710
<b>Total liabilities</b>	<b>147,804</b>	<b>72,737</b>	<b>220,541</b>	<b>166,556</b>
<b>Fund Balance/Net Position</b>				
Unassigned	3,112,902	-	3,112,902	3,153,486
Restricted for court awards	-	492,285	492,285	527,986
Restricted for appearance bonds	-	-	-	250
<b>Total fund balance/net position</b>	<b>3,112,902</b>	<b>492,285</b>	<b>3,605,187</b>	<b>3,681,722</b>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<b>\$ 3,260,706</b>	<b>\$ 565,022</b>	<b>\$ 3,825,728</b>	<b>\$ 3,848,278</b>

The Notes to Financial Statements are an integral part of this statement.

**JUVENILE COURT CLERK - GARY D. BEHLER**  
**A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS**  
**Year ended June 30, 2023**  
**(With comparative totals for 2022)**

	<u>2023</u>	<u>2022</u>
<b>REVENUES</b>		
Child support fees and commissions	\$ 163,119	\$ 169,462
Fines and court costs	149,984	134,167
Data processing fees	6,684	7,080
Miscellaneous	16,126	9,888
Interest	53,180	10,672
Total revenues	<u>389,093</u>	<u>331,269</u>
<b>EXPENDITURES</b>		
Juvenile Court Clerk's salary	139,583	136,038
Other salaries	1,754,712	1,659,446
Employee benefits	1,022,094	1,014,731
Purchased services	56,280	48,798
Materials and supplies	22,280	17,915
Rent	5,265	5,368
Capital outlay	11,699	8,271
Total expenditures	<u>3,011,913</u>	<u>2,890,567</u>
Revenues under expenditures	(2,622,820)	(2,559,298)
<b>OTHER FINANCING SOURCES</b>		
Appropriations from Hamilton County	<u>2,582,236</u>	<u>3,004,040</u>
Net change in Fund Balance	(40,584)	444,742
Fund Balance at Beginning of Year	<u>3,153,486</u>	<u>2,708,744</u>
Fund Balance at End of Year	<u>\$ 3,112,902</u>	<u>\$ 3,153,486</u>

The Notes to Financial Statements are an integral part of this statement.

JUVENILE COURT CLERK - GARY D. BEHLER  
 A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 Year Ended June 30, 2023

	<u>Custodial Funds</u>
<b>ADDITIONS:</b>	
Child support	\$ 644,628
Court awards held for minors	22,702
Appearance bonds	3,750
Restitution	18,941
Other	8,803
Total additions	698,824
<b>DEDUCTIONS:</b>	
Child support	\$ 644,628
Court awards held for minors	58,403
Appearance bonds	4,000
Restitution	18,941
Other	8,803
Total deductions	734,775
Net increase (decrease) in fiduciary net position	(35,951)
Net position, beg of year	528,236
Net position, end of year	\$ 492,285

The Notes to Financial Statements are an integral part of this statement.



## REGISTER

The Hamilton County Register serves the State as the official recording agent for mortgages and deeds filed in Hamilton County. The office's primary function is to record various instruments such as deeds, mortgages, powers of attorney, plats, liens, etc. The office is also responsible for collecting certain taxes (realty transfer and mortgage taxes, mortgage probate taxes, and County official retirement taxes) and remittance of such collections to the State.

Marc Gravitt was sworn in as Hamilton County Register in September 2018.

REGISTER - MARC GRAVITT  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
BALANCE SHEET AND  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2023  
(With comparative totals for 2022)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ 548,358	\$ 1,789,743	\$ 2,338,101	\$ 2,917,896
Accounts receivable	-	3,923	3,923	1,081
Total Assets	<u>\$ 548,358</u>	<u>\$ 1,793,666</u>	<u>\$ 2,342,024</u>	<u>\$ 2,918,977</u>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
<b>Liabilities:</b>				
Due to State of Tennessee	\$ -	\$ 1,793,666	\$ 1,793,666	\$ 2,195,955
Accrued liabilities	47,761	-	47,761	68,523
Total liabilities	<u>47,761</u>	<u>1,793,666</u>	<u>1,841,427</u>	<u>2,264,478</u>
<b>Fund Balance/Net Position</b>				
Unassigned	500,597	-	500,597	654,499
Total fund balance/net position	<u>500,597</u>	<u>-</u>	<u>500,597</u>	<u>654,499</u>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<u>\$ 548,358</u>	<u>\$ 1,793,666</u>	<u>\$ 2,342,024</u>	<u>\$ 2,918,977</u>

The Notes to Financial Statements are an integral part of this statement.

REGISTER - MARC GRAVITT  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS  
Year ended June 30, 2023  
(With comparative totals for 2022)

	2023	2022
<b>REVENUES</b>		
Commissions	\$ 511,303	\$ 684,218
Recording fees - deeds	238,665	278,755
Recording fees - mortgages	944,665	1,511,085
Recording fees - other	439,806	552,297
Probate fees	22,285	32,896
Data processing fees	113,134	155,056
Remote access fees	217,050	214,550
Interest	56,642	5,454
Miscellaneous	85,133	116,672
Total revenues	<u>2,628,683</u>	<u>3,550,983</u>
<b>EXPENDITURES</b>		
Register's salary	139,583	135,517
Other salaries	722,536	661,488
Reimbursement to GIS for document recording	3,867	4,355
Miscellaneous	17,944	720
Total expenditures	<u>883,930</u>	<u>802,080</u>
Revenues over expenditures	1,744,753	2,748,903
<b>OTHER FINANCING SOURCES/(USES)</b>		
Excess fees remitted to Hamilton County	(1,785,521)	(2,668,756)
Excess data entry fees remitted to Hamilton County	(113,134)	(169,376)
Total other financing sources/(uses)	<u>(1,898,655)</u>	<u>(2,838,132)</u>
Net change in Fund Balance	(153,902)	(89,229)
Fund Balance at Beginning of Year	<u>654,499</u>	<u>743,728</u>
Fund Balance at End of Year	<u>\$ 500,597</u>	<u>\$ 654,499</u>

The Notes to Financial Statements are an integral part of this statement.

REGISTER - MARC GRAVITT  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Year Ended June 30, 2023

	Custodial Funds
<b>ADDITIONS:</b>	
State Funds	
State conveyance tax - deeds	\$ 15,755,854
State conveyance tax - mortgages	5,547,974
Total Additions	21,303,828
 <b>DEDUCTIONS:</b>	
State Funds	
State conveyance tax - deeds	15,755,854
State conveyance tax - mortgages	5,547,974
Total Deductions	21,303,828
Net increase (decrease) in fiduciary net position	-
Net position, beginning of year	-
Net position, end of year	\$ -

The Notes to Financial Statements are an integral part of this statement.

## SHERIFF

The Hamilton County Sheriff's office is a multifunction operation. The Sheriff is responsible for preserving the peace, operating the Silverdale Correctional Facility, courtroom security, and performing various other functions from which the Sheriff receives revenues. The primary function of preserving the peace is nonrevenue-producing; therefore, the County General Government provides an ex-officio appropriation for the operation of the office. Other primary revenues for the office are generated from fees charged by the court clerks for various civil processes and from the boarding of State and Federal prisoners in the Silverdale Correction Facility. The Sheriff's primary expenditures are for payroll and employee benefits.

Beginning January 1, 2021, the management and maintenance of Silverdale Correctional Facility was transferred from Core Civic of Tennessee to the Sheriff's Division. The downtown jail on Walnut Street was officially closed on June 1, 2021. All prisoners are now housed at Silverdale.

Sheriff Austin Garrett was sworn in as the 60th Sheriff of Hamilton County Sheriff's Office on September 1, 2022.

SHERIFF - AUSTIN L. GARRETT  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
BALANCE SHEET AND STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2023  
(With comparative totals for 2022)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ (474,337)	\$ 99,503	\$ (374,834)	\$ (204,748)
Net equity in investment pool	39,154,412	-	39,154,412	36,803,463
Receivables:				
Due from Hamilton County	-	-	-	7,000
Due from other governmental units and agencies	588,801	-	588,801	269,587
Due from others	760,358	-	760,358	529,667
Total assets	<u>\$ 40,029,234</u>	<u>\$ 99,503</u>	<u>\$ 40,128,737</u>	<u>\$ 37,404,969</u>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
Liabilities:				
Accrued and other liabilities	\$ 3,076,642	\$ -	\$ 3,076,642	\$ 1,814,549
Due to other governmental units and agencies	1,808,213	-	1,808,213	2,817,292
Total liabilities	<u>4,884,855</u>	<u>-</u>	<u>4,884,855</u>	<u>4,631,841</u>
Fund Balance/Net Position				
Restricted for special purpose	1,002,247	-	1,002,247	880,885
Assigned for public safety	34,142,132	-	34,142,132	31,745,731
Restricted confiscated & evidence	-	99,503	99,503	146,512
Total fund balance/net position	<u>35,144,379</u>	<u>99,503</u>	<u>35,243,882</u>	<u>32,773,128</u>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<u>\$ 40,029,234</u>	<u>\$ 99,503</u>	<u>\$ 40,128,737</u>	<u>\$ 37,404,969</u>

The Notes to Financial Statements are an integral part of this statement.

SHERIFF - AUSTIN L. GARRETT  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS  
Year ended June 30, 2023  
(With comparative totals for 2022)

	2023	2022
<b>REVENUES</b>		
Boarding prisoners - State of Tennessee	\$ 1,601,744	\$ 1,366,209
Boarding prisoners - Federal	450,065	1,083,085
Federal and State grants	1,920,298	619,307
Circuit Court Clerk	305,065	276,615
Criminal Court Clerk	92,738	98,863
Chancery Court	2,673	1,985
Sale of confiscated property	360	34,979
Award of confiscated funds	155,924	337,812
Jail commissary revenues	1,300,031	1,154,114
Contract services with Ham Co Dept of Education	-	
Contract services with municipalities	150,527	135,000
Miscellaneous	461,769	508,927
Interest	580,018	111,307
Total revenues	7,021,212	5,728,203
<b>EXPENDITURES</b>		
Sheriff's salary	178,104	149,641
Other salaries and employee compensation	29,438,238	27,287,778
Employee benefits	13,861,998	14,641,007
Purchased services	9,497,080	8,249,320
Materials, supplies and repair parts	4,419,832	4,050,481
Rent, insurance and other	2,528,436	934,368
Capital outlay	1,662,789	880,456
Total expenditures	61,586,477	56,193,051
Revenues under expenditures	(54,565,265)	(50,464,848)
<b>OTHER FINANCING SOURCES</b>		
Appropriations from Hamilton County	57,083,028	60,506,437
Sale of capital assets	-	85,670
Total other financing sources	57,083,028	60,592,107
Net change in Fund Balance	2,517,763	10,127,259
Fund Balance at Beginning of Year	32,626,616	22,499,357
Fund Balance at End of Year	\$ 35,144,379	\$ 32,626,616

The Notes to Financial Statements are an integral part of this statement.

SHERIFF - AUSTIN L. GARRETT  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION  
Year Ended June 30, 2023

	Custodial Funds
<b>ADDITIONS:</b>	
Confiscated funds received	\$ 190,972
Evidence funds received	-
Total additions	190,972
 <b>DEDUCTIONS:</b>	
Confiscated funds	\$ 236,619
Evidence funds	1,362
Total deductions	237,981
Net increase (decrease) in fiduciary net position	(47,009)
Net position, beginning of year	146,512
Net position, end of year	\$ 99,503

The Notes to Financial Statements are an integral part of this statement.



## TRUSTEE

The Trustee serves as treasurer for all funds of the Hamilton County Government, including the Hamilton County School System. Most receipts and disbursements flow through the Trustee's office. In addition, the Trustee is responsible for collection and remittance of property tax, ad valorem tax, personalty tax, and hotel-motel tax for the County and municipalities.

Bill Hullander was elected to the position of Hamilton County Trustee in 2010 and has served continuously since.

TRUSTEE - BILL HULLANDER  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
BALANCE SHEET AND  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2023  
(With comparative totals for 2022)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ 38,850,609	\$ 1,506,078	\$ 40,356,687	\$ 43,888,548
Due from others	45,782	-	45,782	69,791
Interfund receivable	312,652	-	312,652	-
Prepaid asset	-	-	-	900
Total assets	<u>\$ 39,209,043</u>	<u>\$ 1,506,078</u>	<u>\$ 40,715,121</u>	<u>\$ 43,959,239</u>
<b>LIABILITIES, FUND BALANCE AND NET POSITION</b>				
Liabilities:				
Funds held for Hamilton County	\$ 37,857,027	\$ -	\$ 37,857,027	\$ 41,848,694
Due to other governmental units	-	1,097,991	1,097,991	995,741
Due to Hamilton County	29,077	-	29,077	20,663
Accrued and other liabilities	1,972	-	1,972	1,899
Interfund payable	-	312,652	312,652	-
Total liabilities	<u>37,888,076</u>	<u>1,410,643</u>	<u>39,298,719</u>	<u>42,866,997</u>
Fund Balance/Net Position				
Unassigned	1,320,967	-	1,320,967	969,083
Restricted net position	-	95,435	95,435	123,159
Total fund balance/net position	<u>1,320,967</u>	<u>95,435</u>	<u>1,416,402</u>	<u>1,092,242</u>
<b>TOTAL LIABILITIES, FUND BALANCE AND NET POSITION</b>	<u>\$ 39,209,043</u>	<u>\$ 1,506,078</u>	<u>\$ 40,715,121</u>	<u>\$ 43,959,239</u>

The Notes to Financial Statements are an integral part of this statement.

TRUSTEE - BILL HULLANDER  
A CONSTITUTIONAL OFFICER OF HAMILTON COUNTY, TENNESSEE  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
Year Ended June 30, 2023

	Custodial Funds
<b>ADDITIONS:</b>	
Municipal property and personalty taxes	\$ 440,428
Chattanooga hotel-motel occupancy taxes	9,740,423
East Ridge hotel-motel occupancy taxes	750,790
Red Bank hotel-motel occupany taxes	45,658
Soddy Daisy hotel-motel occupany taxes	35,540
Collegedale hotel-motel occupancy taxes	150,519
East Ridge sanitation fees	1,532,911
Red Bank sanitation fees	991,482
Ridgeside sanitation fees	31,911
Red Bank stormwater fees	282,389
Ridgeside community fees	-
Total other governmental units	14,002,051
Due to Others	
Real property tax sale	1,392,662
Unappropriated property taxes/refunds	3,906,792
Prepaid County property taxes	241,435
Other	1,708
Total due to others	5,542,597
Total additions	19,544,648
<b>DEDUCTIONS:</b>	
Municipal property and personalty taxes	\$ 440,428
Chattanooga hotel-motel occupancy taxes	9,740,423
East Ridge hotel-motel occupancy taxes	750,790
Red Bank hotel-motel occupancy taxes	45,658
Soddy Daisy hotel-motel occupany taxes	35,540
Collegedale hotel-motel occupancy taxes	150,519
East Ridge sanitation fees	1,532,911
Red Bank sanitation fees	991,482
Ridgeside sanitation fees	31,911
Red Bank stormwater fees	282,389
Ridgeside community fees	-
Total other governmental units	14,002,051
Due to Others	
Real property tax sale	1,392,662
Unappropriated property taxes/refunds	3,943,378
Prepaid County property taxes	233,395
Other	886
Total due to others	5,570,321
Total deductions	19,572,372
Net increase (decrease) in fiduciary net position	(27,724)
Net position, beginning of year	123,159
Net position, end of year	\$ 95,435

The Notes to Financial Statements are an integral part of this statement.

# CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE

## NOTES TO FINANCIAL STATEMENTS

Fiscal Year Ending June 30, 2023

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### Note 1. Summary of Significant Accounting Policies

#### Reporting Entity

The Constitutional Officers of Hamilton County, Tennessee are established pursuant to the constitution of the State of Tennessee. The Circuit Court Clerk, County Clerk, Criminal Court Clerk, Juvenile Court Clerk, Register, Sheriff, and Trustee are independently elected officials, while the Clerk & Master is an appointed official. The officers' financial statements are included in the *Annual Comprehensive Financial Report* of Hamilton County, Tennessee. The Clerk & Master, County Clerk, Register, and Trustee are reported in the Special Revenue Funds and Custodial Funds. The Sheriff, Circuit Court Clerk, Criminal Court Clerk, and Juvenile Court Clerk are reported as part of the County General Fund and Custodial Funds.

The Constitutional Officers provide services to the public and are responsible for collecting and disbursement of monies to government agencies and third parties. Generally, each officer charges fees and/or commissions for their services in order to provide revenues for the operation of the office. In addition, Hamilton County expends funds on behalf of the Constitutional Officers for certain operating and capital expenses and to satisfy any deficits that may occur (see Notes 2, 3, 4, and 7). Fees and commissions collected by the Constitutional Officers, in excess of those required for the operation of the office, are remitted to Hamilton County.

#### Fund Accounting

The accounts of the Constitutional Officers are listed for reporting purposes as either governmental funds (General Fund) or fiduciary funds (Custodial Funds).

The General Fund accounts for the activities of each officer's Fee and Commission account. It is used to account for all revenue and certain expenditures applicable to the general operations of the officer. This fund measures financial position and changes in financial position, rather than focusing on net income.

Custodial Funds are assets held by the officers for distribution to government agencies and third parties. These funds are custodial in nature and do not involve the measurement of operations.

#### Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in each of the Constitutional Officer's financial position and operations.

#### Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Subsequent Events

The Constitutional Officers had evaluated subsequent events for potential recognition and disclosure through December 31, 2023, when the financial statements were available to be issued.

**CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE**

**NOTES TO FINANCIAL STATEMENTS**

**Fiscal Year Ending June 30, 2023**

**Note 1. Summary of Significant Accounting Policies (continued)**

**Basis of Accounting**

The financial statements have been prepared using the modified accrual basis of accounting. Revenues are recorded when received in cash, except for certain revenues that are accrued when they are both measurable and available. Expenditures are generally recorded when the liability is incurred.

**Reporting Model**

Hamilton County has implemented the basic financial reporting model required by Government Accounting Standards Board (GASB) Statements 34, 84, 87, and 96. Certain supplementary information required by GASB Statements 34, 87, and 96 relative to the financial results for the Constitutional Officers is not included in the accompanying financial statements but is included in the *Annual Comprehensive Financial Report* of Hamilton County, Tennessee.

**Note 2. Expenditures Funded by Hamilton County**

Hamilton County partially funds employee and operating expenses along with capital purchases on behalf of the Constitutional Officers. These expenditures are reflected in the *Annual Comprehensive Financial Report* of Hamilton County, Tennessee, and are not included in the accompanying financial statements of the Constitutional Officers. The expenditures funded by the Hamilton County General Fund in the fiscal year ended June 30, 2023, with comparative totals for 2022, are as follows:

	Compensation and Employee Benefits	Other Operating Expenditures	Capital Outlay	Total Expenditures 2023	Total Expenditures 2022
Clerk & Master	\$ 708,320	\$ 151,016	\$ -	\$ 859,336	\$ 832,182
County Clerk	1,609,661	783,411	-	2,393,072	2,402,448
Criminal Court Clerk	-	-	-	-	8,500
Register	451,383	65,263	-	516,646	542,943
Sheriff	-	-	2,007,500	2,007,500	1,696,759
Trustee	433,211	802,930	368	1,236,509	1,140,878

# CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE

## NOTES TO FINANCIAL STATEMENTS

Fiscal Year Ending June 30, 2023

### Note 3. Fixed Assets and Long-Term Liabilities

The Constitutional Officers operate in physical facilities provided by Hamilton County. Generally, all capital improvements or additions are funded through general obligation bonds or general revenues of Hamilton County. Accordingly, all fixed assets and the related long-term liabilities are reflected in the *Annual Comprehensive Financial Report* of Hamilton County, Tennessee, and are not included in the accompanying financial statements of the Constitutional Officers.

### Note 4. Employee Retirement Benefit Plans

Substantially all employees of the Constitutional Officers are eligible to participate in retirement benefit plans established by either Hamilton County or the State of Tennessee. For fiscal years ended June 30, 2023, and 2022, the following Constitutional Officers contributed retirement funds from their budget allowance as follows:

	Total Pension	Legacy Plan	Hybrid Plan
Circuit Court Clerk – 2023	\$ 312,885	277,135	35,750
Circuit Court Clerk – 2022	257,318	251,800	5,518
Criminal Court Clerk - 2023	335,400	266,768	68,632
Criminal Court Clerk - 2022	347,561	298,923	48,638
Juvenile Court Clerk – 2023	258,487	237,147	21,340
Juvenile Court Clerk – 2022	243,546	225,093	18,453
Sheriff – 2023	3,622,051	2,375,274	1,246,777
Sheriff – 2022	3,383,094	2,358,027	1,025,067

Contributions in the fiscal years 2023 and 2022 on behalf of the other Constitutional Officers were funded by the Hamilton County General Fund (see Note 2) and are not included in the accompanying financial statements of the respective Constitutional Officer.

Appropriate note disclosures relative to the retirement benefit plans are included in the *Annual Comprehensive Financial Report* of Hamilton County, Tennessee.

CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE

NOTES TO FINANCIAL STATEMENTS

Fiscal Year Ending June 30, 2023

**Note 5. Investments Held For Others**

The Circuit Court Clerk, Clerk & Master, and Juvenile Court Clerk are responsible for the investment of certain funds on behalf of litigants and beneficiaries. These funds are generally invested in interest-earning checking accounts, savings accounts, and certificates. These investments are recorded at cost plus accrued interest, which approximates market value.

Undistributed funds held for litigants and beneficiaries on June 30, 2023, with comparative totals for 2022, are as follows:

	Checking Accounts	Savings Accts, Certificates and Investments	Totals	
			2023	2022
Circuit Court Clerk	\$ 7,461,894	\$ 2,437,743	\$ 9,899,637	\$ 6,108,544
Clerk & Master	30,142,778	7,923,801	38,066,579	26,311,471
Juvenile Court Clerk	58,197	434,088	492,285	527,986

On June 30, 2023, substantially all funds held in the name of litigants and beneficiaries were covered by federal deposit insurance. Checking account balances for the Constitutional Officers are subject to State statutes requiring that all deposits with financial institutions be collateralized by securities whose market value equals 105% of the value of uninsured deposits. Collateral disclosures and other disclosures relative to the credit and market risk of the deposits and investments held by the Constitutional Officers are included in the *Annual Comprehensive Financial Report* of Hamilton County, Tennessee.

**Note 6. Trustee's Collections and Disbursements**

The Trustee acts in the capacity of treasurer for Hamilton County. Hamilton County's cash receipts and disbursements are processed through the Trustee's office. During the years ended June 30, 2023, and 2022, the Trustee processed the following collections and disbursements on behalf of Hamilton County:

**CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**Note 6. Trustee's Collections and Disbursements (continued)**

	<u>2023</u>	<u>2022</u>
County funds collected		
Cash receipts and electronic fund transfers	\$ 1,535,940,330	\$ 1,684,976,962
Property and personalty taxes, including public utilities, in lieu of taxes, and stormwater fees	327,845,350	320,171,958
Cash transfers between County funds	1,010,430,702	1,167,775,339
Hotel/Motel occupancy taxes	11,330,091	10,839,931
Interest earnings	1,302,937	84,845
Total County funds collected	<u>\$ 2,886,849,410</u>	<u>\$ 3,183,849,035</u>
County funds disbursed:		
Checks and electronic fund transfers	\$ 1,881,040,163	\$ 2,005,601,802
Cash transfers between County funds	1,010,430,702	1,167,775,339
Total County funds disbursed	<u>\$ 2,891,470,865</u>	<u>\$ 3,173,377,141</u>

For purposes of reporting in the *Annual Comprehensive Financial Report* of Hamilton County, the above collections and disbursements are reported in the Trustee's Custodial Fund rather than as revenues and expenditures of the Trustee. Additionally, all cash held by the Trustee on behalf of Hamilton County on June 30, 2023, and 2022 is reported in the *Annual Comprehensive Financial Report* of Hamilton County.

**Note 7. Funds Reserved for Data Processing Expenses**

Tennessee State law authorizes certain Constitutional Officers to charge a data processing fee for services provided by the respective officer and requires that all proceeds from the fee be expended for the purchase of computer equipment, software, maintenance, and supplies for such officer, and certain other allowable expenses.

The Circuit Court Clerk, Criminal Court Clerk, Juvenile Court Clerk, and Sheriff remit all their data processing fees to the County General Fund. The Register sends their unspent data processing fees to the County General Fund, which is retained for later use on computer-related expenditures. The Clerk and Master and County Clerk's office keeps their unspent data processing fees for their respective computer-related expenditures.



CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

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**Note 7. Funds Reserved for Data Processing Expenses (continued)**

Data processing fees generated and the balance of unspent fees as of June 30, 2023, and 2022 are as follows:

	Data Processing Fees		Unspent Data Processing Fees at June 30	
	2023	2022	2023	2022
Circuit Court Clerk	\$ 58,450	\$ 53,008	\$ -	\$ -
Clerk & Master	27,565	39,440	244,461	233,919
County Clerk	128,322	128,227	453,289	565,944
Criminal Court Clerk	24,033	23,000	-	-
Juvenile Court Clerk	11,491	7,080	-	-
Register	113,134	155,056	942,279	861,266
Sheriff	6,148	5,226	-	-

**CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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NONE NOTED