

**CONSTITUTIONAL OFFICERS OF
HAMILTON COUNTY, TENNESSEE**

FINANCIAL REPORT

Fiscal Year Ending June 30, 2025



INTERNAL AUDIT OFFICE
455 N. HIGHLAND PARK AVENUE
CHATTANOOGA, TENNESSEE 37404

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AUDIT COMMITTEE
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HAMILTON COUNTY, TENNESSEE

INTERNAL AUDIT OFFICE

TO: Weston Wamp, County Mayor
Audit Committee
Hamilton County Board of Commissioners

DATE: February 11, 2026

SUBJECT: Audit of the Financial Statements of the Hamilton County Constitutional Officers
for the Fiscal Year Ended June 30, 2025

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 2025 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, 2025, 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, 2025, 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, 2025, 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, 2025, 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 2024 ACFR.

As part of our examination, we evaluated internal controls as required by *Governmental Auditing Standards*. In addition, we offered recommendations concerning administrative and operating matters that are not directly related to internal controls. Those recommendations, along with our recommendations for improvements in internal controls and management's responses to our findings, are described on pages 41 of this report.

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, 2025
(With comparative totals for 2024)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2025	2024
ASSETS				
Cash and cash equivalents	\$ 1,062,008	\$ 4,751,821	\$ 5,813,829	\$ 4,613,730
Savings accounts and investments made on behalf of litigants and beneficiaries	-	4,160,514	4,160,514	4,203,342
Investment	24,796	-	24,796	17,754
Total assets	<u>\$ 1,086,804</u>	<u>\$ 8,912,335</u>	<u>\$ 9,999,139</u>	<u>\$ 8,834,826</u>
LIABILITIES, FUND BALANCE AND NET POSITION				
Liabilities				
Due to State of Tennessee	\$ -	\$ 32,424	\$ 32,424	\$ 28,126
Due to Hamilton County	215,089	-	215,089	69,502
Due to others	-	69,467	69,467	73,208
Accrued and other liabilities	462,422	-	462,422	368,009
Total liabilities	<u>677,511</u>	<u>101,891</u>	<u>779,402</u>	<u>538,845</u>
Fund Balance/Net Position				
Unassigned	409,293	-	409,293	170,631
Restricted for Litigants and Beneficiaries	-	8,810,444	8,810,444	8,125,350
Total fund balance/net position	<u>409,293</u>	<u>8,810,444</u>	<u>9,219,737</u>	<u>8,295,981</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 1,086,804</u>	<u>\$ 8,912,335</u>	<u>\$ 9,999,139</u>	<u>\$ 8,834,826</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, 2025
(With comparative totals for 2024)

	2025	2024
REVENUES		
Fees and commissions (other than Data Processing)		
Circuit Division	\$ 695,999	\$ 670,791
General Sessions - Civil Division	1,063,310	1,051,920
Data processing fees		
Circuit Division	8,280	7,686
General Sessions - Civil Division	50,756	50,580
Interest	204,256	165,886
Total revenues	2,022,601	1,946,863
EXPENDITURES		
Circuit Court Clerk's salary	154,454	146,535
Other salaries		
Circuit Division	2,068,314	2,047,510
Employee benefits	1,128,740	1,080,312
Purchased services	60,853	60,191
Materials, supplies and repair	33,601	32,254
Rent, insurance and other	242,646	224,416
Total expenditures	3,688,608	3,591,218
Revenues over (under) expenditures	(1,666,007)	(1,644,355)
OTHER FINANCING SOURCES/(USES)		
Appropriation from Hamilton County	3,927,239	4,341,817
Fees Transferred to Hamilton County	(2,022,570)	(1,952,164)
Total other financing sources/(uses)	1,904,669	2,389,653
Net change in Fund Balance	238,662	745,298
Fund Balance at Beginning of Year	170,631	(574,667)
Fund Balance at End of Year	\$ 409,293	\$ 170,631

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, 2025

ADDITIONS:	Custodial Funds
Circuit Division:	
Judgments for litigants and beneficiaries	\$ 10,893,526
State litigation taxes	65,995
Child support and alimony	-
Miscellaneous	87,744
Other	6,885
General Sessions - Civil Division:	
Judgments for litigants and beneficiaries	5,689,027
State litigation taxes	225,230
Miscellaneous	417,093
Total Additions	17,385,500
DEDUCTIONS:	
Circuit Division:	
Judgments for litigants and beneficiaries	\$ 10,204,269
State litigation taxes	65,995
Child support and alimony	-
Miscellaneous	87,744
Other	6,885
General Sessions - Civil Division:	
Judgments for litigants and beneficiaries	5,693,190
State litigation taxes	225,230
Miscellaneous	417,093
Total Deductions	16,700,406
Net Increase (decrease) in fiduciary net position	685,094
Net position, beginning of year	8,125,350
Net position, end of year	\$ 8,810,444

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, 2025
(With comparative totals for 2024)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2025	2024
ASSETS				
Cash and cash equivalents	\$ 1,688,214	\$ 23,014,502	\$ 24,702,716	\$ 27,296,306
Savings accounts and investments made on behalf of litigants and beneficiaries	-	16,346,046	16,346,046	18,145,482
Receivable from Tax	295,107	-	295,107	-
Total assets	<u>\$ 1,983,321</u>	<u>\$ 39,360,548</u>	<u>\$ 41,343,869</u>	<u>\$ 45,446,201</u>
LIABILITIES, FUND BALANCE AND NET POSITION				
Liabilities:				
Due to Hamilton County	\$ 42	\$ -	\$ 42	\$ 636,004
Due to municipalities	-	-	-	611,808
Due to back tax attorneys	-	-	-	89,073
Due to others	-	7,385,251	7,385,251	5,690,886
Accrued and other liabilities	5,622	-	5,622	-
Total liabilities	<u>5,664</u>	<u>7,385,251</u>	<u>7,390,915</u>	<u>7,027,771</u>
Fund Balance/Net Position				
Restricted for computer-related purchases	156,708	-	156,708	141,218
Unassigned	1,820,949	-	1,820,949	1,782,189
Restricted for Litigants and Beneficiaries	-	31,975,297	31,975,297	36,495,023
Total fund balance/net position	<u>1,977,657</u>	<u>31,975,297</u>	<u>33,952,954</u>	<u>38,418,430</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 1,983,321</u>	<u>\$ 39,360,548</u>	<u>\$ 41,343,869</u>	<u>\$ 45,446,201</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, 2025
(With comparative totals for 2024)

	2025	2024
REVENUES		
Chancery Court division	\$ 271,799	\$ 335,897
Delinquent tax division	1,983,715	1,843,955
Probate division	345,616	465,286
Interest	801,423	834,412
Total revenues	3,402,553	3,479,550
EXPENDITURES		
Clerk & Master's salary	153,862	146,535
Commissions paid to Clerk & Master	5,000	5,000
Other salaries and wages	1,512,587	1,518,907
Office equipment, maintenance and rentals	62,889	33,407
Computer Expenses	4,292	127,857
Miscellaneous	63,816	160,151
Total expenditures	1,802,446	1,991,857
Revenues over expenditures	1,600,107	1,487,693
OTHER FINANCING SOURCES/(USES)		
Excess fees remitted to Hamilton County	(1,545,857)	(1,273,306)
Total other financing sources/(uses)	(1,545,857)	(1,273,306)
Net change in Fund Balance	54,250	214,387
Fund Balance at Beginning of Year	1,923,407	1,709,020
Fund Balance at End of Year	\$ 1,977,657	\$ 1,923,407

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, 2025

	<u>Custodial Funds</u>
ADDITIONS:	
State Funds - Litigation taxes	\$ 44,009
Judgments for litigants and beneficiaries	59,552,936
Delinquent property taxes, penalties and interest for municipalities	4,335,810
Attorneys' fees	646,861
Back tax sales	6,361,570
Other	5,898,234
Total additions	\$ 76,839,420
DEDUCTIONS:	
State Funds - Litigation taxes	\$ 44,009
Judgments for litigants and beneficiaries	64,072,662
Delinquent property taxes, penalties and interest for municipalities	4,335,810
Attorneys' fees	646,861
Back tax sales	6,361,570
Other	5,898,234
Total deductions	81,359,146
Net increase (decrease) in fiduciary net position	(4,519,726)
Net position, beginning of year	36,495,023
Net position, end of year	\$ 31,975,297

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, 2025
 (With comparative totals for 2024)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2025	2024
ASSETS				
Cash and cash equivalents	\$ 3,744,890	\$ 4,690,337	\$ 8,435,227	\$ 7,488,838
Accounts receivable	-	4,642	4,642	4,644
Prepaid asset	3,732	-	3,732	-
Total assets	<u>\$ 3,748,622</u>	<u>\$ 4,694,979</u>	<u>\$ 8,443,601</u>	<u>\$ 7,493,482</u>
LIABILITIES, FUND BALANCE AND NET POSITION				
Liabilities:				
Due to State of Tennessee	\$ -	\$ 4,604,888	\$ 4,604,888	\$ 4,337,423
Due to City of Chattanooga	-	35,960	35,960	36,305
Due to Hamilton County	188,785	-	188,785	111,119
Accrued and other liabilities	149,271	-	149,271	130,130
Total liabilities	<u>338,056</u>	<u>4,640,848</u>	<u>4,978,904</u>	<u>4,614,977</u>
Fund Balance/Net Position				
Restricted for insurance verification	251,494	-	251,494	147,624
Restricted for organ donor program	1,248	-	1,248	1,248
Restricted for computer-related purchases	433,464	-	433,464	473,147
Restricted for Title Fees Collected	1,282,185	-	1,282,185	800,058
Unassigned	1,442,175	-	1,442,175	1,375,500
Restricted net position	-	54,131	54,131	80,928
Total fund balance/net position	<u>3,410,566</u>	<u>54,131</u>	<u>3,464,697</u>	<u>2,878,505</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 3,748,622</u>	<u>\$ 4,694,979</u>	<u>\$ 8,443,601</u>	<u>\$ 7,493,482</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, 2025
 (With comparative totals for 2024)

	2025	2024
REVENUES		
Motor vehicle fees	\$ 4,811,216	\$ 4,134,828
Business license fees	1,116,662	1,094,059
Motor vehicle online renewal fees	155,640	143,886
Title and register fees restricted	592,666	471,028
Marriage license fees	53,515	51,357
Boat registration fees	64,633	62,151
Notary fees	10,664	10,430
Computer fees	123,624	117,171
Insurance verification fees	103,870	61,019
Miscellaneous	37,976	30,797
Interest	272,679	279,989
Total revenues	7,343,145	6,456,715
EXPENDITURES		
County Clerk's salary	154,933	146,428
Other salaries	3,511,504	3,294,332
Contracted wages - temporary services	32,866	-
Computer equipment and supplies	163,307	97,313
County budget reimbursement	57,004	-
Miscellaneous	125,542	217,404
Total expenditures	4,045,156	3,755,477
Revenues over expenditures	3,297,989	2,701,238
OTHER FINANCING SOURCES/(USES)		
Excess fees remitted to Hamilton County	(2,685,000)	(2,417,000)
Net change in Fund Balance	612,989	284,238
Fund Balance at Beginning of Year	2,797,577	2,513,339
Fund Balance at End of Year	\$ 3,410,566	\$ 2,797,577

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, 2025

	<u>Custodial Funds</u>
ADDITIONS:	
State Funds	
Motor vehicle registration	\$ 26,180,072
Sales and use tax	25,087,956
Notary commissions	9,305
Marriage privilege tax	195,695
Other	10,071
Totals - State Funds	51,483,099
Funds Held For Others	
City of Chattanooga - Motor vehicle renewals	418,831
Dealer Escrow	618,767
Refunds	215,109
Totals - Funds Held For Others	1,252,707
Total additions	52,735,806
DEDUCTIONS:	
State Funds	
Motor vehicle registration	\$ 26,180,073
Sales and use tax	25,087,956
Notary commissions	9,304
Marriage privilege tax	195,695
Other	10,071
Totals - State Funds	51,483,099
Funds Held For Others	
City of Chattanooga - Motor vehicle renewals	418,831
Contractor - tenant escrow	7,349
Dealer Escrow	638,215
Refunds	215,109
Totals - Funds Held For Others	1,279,504
Total deductions	52,762,603
Net increase (decrease) in fiduciary net position	(26,797)
Net position, beginning of year	80,928
Net position, end of year	\$ 54,131

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, 2025
 (With comparative totals for 2024)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2025	2024
ASSETS				
Cash and cash equivalents	\$ 54,065	\$ 659,432	\$ 713,497	\$ 576,182
Net equity in investment pool	72,196	-	72,196	52,489
Due from Hamilton County	77,240	-	77,240	1,476
Due from Sheriff	4,680	-	4,680	-
Due from State of Tennessee	21,032	-	21,032	38,615
Other assets	144,351	-	144,351	273,785
Total assets	<u>\$ 373,564</u>	<u>\$ 659,432</u>	<u>\$ 1,032,996</u>	<u>\$ 942,547</u>
LIABILITIES, FUND BALANCE AND NET POSITION				
Liabilities:				
Due to Hamilton County	\$ 160,629	\$ -	\$ 160,629	\$ 149
Miscellaneous	-	851	851	1,374
Accrued and other liabilities	404,030	-	404,030	399,958
Total liabilities	<u>564,659</u>	<u>851</u>	<u>565,510</u>	<u>401,481</u>
Fund Balance/Net Position				
Unassigned	(191,095)	-	(191,095)	71,033
Restricted for appearance bonds	-	658,581	658,581	470,033
Total fund balance/net position	<u>(191,095)</u>	<u>658,581</u>	<u>467,486</u>	<u>541,066</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 373,564</u>	<u>\$ 659,432</u>	<u>\$ 1,032,996</u>	<u>\$ 942,547</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, 2025
(With comparative totals for 2024)

	2025	2024
REVENUES		
Fees and commissions		
Criminal Division	\$ 491,769	\$ 523,004
General Sessions - Criminal Division	352,647	337,592
Delinquent Collections Division	572,795	589,490
Interest	122,864	36,031
Total revenues	<u>1,540,075</u>	<u>1,486,117</u>
EXPENDITURES		
Criminal Court Clerk's salary	154,454	146,535
Criminal Division	1,294,171	1,073,028
General Sessions - Criminal Division	1,393,100	1,465,175
Delinquent Collections Division	275,201	276,350
Employee benefits	1,551,547	1,368,752
Purchased services	55,296	52,906
Materials, supplies, etc.	50,473	33,900
Rent Insurance and Other	9,565	9,055
Capital outlay	6,292	10,949
Total expenditures	<u>4,790,099</u>	<u>4,436,650</u>
Revenues over (under) expenditures	(3,250,024)	(2,950,533)
OTHER FINANCING SOURCES/(USES)		
Appropriation from Hamilton County	2,987,896	2,858,602
Total other financing sources	<u>2,987,896</u>	<u>2,858,602</u>
Net change in Fund Balance	(262,128)	(91,931)
Fund Balance at Beginning of Year	71,033	162,964
Fund Balance at End of Year	<u>\$ (191,095)</u>	<u>\$ 71,033</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 CHANGES IN FIDUCIARY NET POSITION
Year Ended June 30, 2025

ADDITIONS:	Custodial Funds
Criminal Division - State and Other Governmental Units	
State Department of Revenue	\$ 218,877
State Department of Safety	4,424
Other State Departments	64,897
Drug fines	9,150
Municipal costs	60,436
General Sessions - Criminal Division - State and Other Governmental Units	
State Department of Revenue	245,485
State Department of Safety	167,964
Other State Departments	274,019
Drug fines	20,523
Municipal costs	73,763
Totals - State and Other Govt. Units	1,139,538
Criminal Division - Funds Held for Others	
Appearance bonds	311,597
Miscellaneous	201,417
General Sessions - Criminal Division - Funds Held for Others	
Appearance bonds	585,449
Victims' restitution	94,809
Miscellaneous	176,707
Totals - Funds Held for Others	1,369,979
Total additions	2,509,517
DEDUCTIONS:	
Criminal Division - State and Other Governmental Units	
State Department of Revenue	\$ 218,877
State Department of Safety	4,424
Other State Departments	64,897
Drug fines	9,150
Municipal costs	60,436
General Sessions - Criminal Division - State and Other Governmental Units	
State Department of Revenue	245,485
State Department of Safety	167,964
Other State Departments	274,019
Drug fines	20,523
Municipal costs	73,763
Totals - State and Other Govt. Units	1,139,538
Criminal Division - Funds Held for Others	
Appearance bonds	210,847
Miscellaneous	201,402
General Sessions - Criminal Division - Funds Held for Others	
Appearance bonds	497,666
Victims' restitution	94,809
Miscellaneous	176,707
Totals - Funds Held for Others	1,181,431
Total deductions	2,320,969
Net increase (decrease) in fiduciary net position	188,548
Net position, beginning of year	470,033
Net position, end of year	\$ 658,581

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, 2025
 (With comparative totals for 2024)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2025	2024
ASSETS				
Cash and cash equivalents	\$ 1,388,203	\$ 64,998	\$ 1,453,201	\$ 1,589,650
Net equity in investment pool	1,881,314	77,963	1,959,277	1,820,284
Savings accounts and investments made on behalf of others	-	387,437	387,437	383,884
Due from State of Tennessee	12,275	-	12,275	12,172
Other assets	7,872	-	7,872	8,258
Total assets	<u>\$ 3,289,664</u>	<u>\$ 530,398</u>	<u>\$ 3,820,062</u>	<u>\$ 3,814,248</u>
LIABILITIES, FUND BALANCE AND NET POSITION				
Liabilities:				
Accrued and other liabilities	\$ 140,528	\$ -	\$ 140,528	\$ 173,209
Due to Others	104,624	-	104,624	35,689
Child support	-	64,998	64,998	71,106
Restitution	-	2,007	2,007	1,050
Other	-	9,401	9,401	5,726
Total liabilities	<u>245,152</u>	<u>76,406</u>	<u>321,558</u>	<u>286,780</u>
Fund Balance/Net Position				
Unassigned	3,044,512	-	3,044,512	3,087,687
Restricted for court awards	-	451,492	451,492	438,281
Restricted for appearance bonds	-	2,500	2,500	1,500
Total fund balance/net position	<u>3,044,512</u>	<u>453,992</u>	<u>3,498,504</u>	<u>3,527,468</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 3,289,664</u>	<u>\$ 530,398</u>	<u>\$ 3,820,062</u>	<u>\$ 3,814,248</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 REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS
 Year ended June 30, 2025
 (With comparative totals for 2024)

	2025	2024
REVENUES		
Child support fees and commissions	\$ 157,420	\$ 150,728
Fines and court costs	124,492	140,552
Data processing fees	7,062	6,270
Miscellaneous	13,242	13,375
Interest	162,091	151,935
Total revenues	464,307	462,860
EXPENDITURES		
Juvenile Court Clerk's salary	154,454	146,535
Other salaries	1,894,017	1,899,144
Employee benefits	1,118,315	1,023,609
Purchased services	56,981	65,971
Materials and supplies	19,403	17,422
Rent	4,965	5,124
Capital outlay	16,314	3,263
Total expenditures	3,264,449	3,161,068
Revenues under expenditures	(2,800,142)	(2,698,208)
OTHER FINANCING SOURCES		
Appropriations from Hamilton County	2,756,967	2,672,993
Net change in Fund Balance	(43,175)	(25,215)
Fund Balance at Beginning of Year	3,087,687	3,112,902
Fund Balance at End of Year	\$ 3,044,512	\$ 3,087,687

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, 2025

	<u>Custodial Funds</u>
ADDITIONS:	
Child support	\$ 461,964
Court awards held for minors	54,982
Appearance bonds	5,500
Restitution	22,648
Other	<u>30,425</u>
Total additions	<u>575,519</u>
 DEDUCTIONS:	
Child support	\$ 461,964
Court awards held for minors	41,771
Appearance bonds	4,500
Restitution	22,648
Other	<u>30,425</u>
Total deductions	<u>561,308</u>
Net increase (decrease) in fiduciary net position	14,211
Net position, beg of year	<u>439,781</u>
Net position, end of year	<u><u>\$ 453,992</u></u>

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, 2025
(With comparative totals for 2024)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2025	2024
ASSETS				
Cash and cash equivalents	\$ 589,908	\$ 1,815,326	\$ 2,405,234	\$ 2,298,649
Accounts receivable	-	2,926	2,926	2,507
Total Assets	<u>\$ 589,908</u>	<u>\$ 1,818,252</u>	<u>\$ 2,408,160</u>	<u>\$ 2,301,156</u>
LIABILITIES, FUND BALANCE AND NET POSITION				
Liabilities:				
Due to State of Tennessee	\$ -	\$ 1,818,252	\$ 1,818,252	\$ 1,724,495
Accrued liabilities	48,579	-	48,579	47,042
Total liabilities	<u>48,579</u>	<u>1,818,252</u>	<u>1,866,831</u>	<u>1,771,537</u>
Fund Balance/Net Position				
Unassigned	541,329	-	541,329	529,619
Total fund balance/net position	<u>541,329</u>	<u>-</u>	<u>541,329</u>	<u>529,619</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 589,908</u>	<u>\$ 1,818,252</u>	<u>\$ 2,408,160</u>	<u>\$ 2,301,156</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, 2025
(With comparative totals for 2024)

	2025	2024
REVENUES		
Commissions	\$ 478,825	\$ 533,061
Recording fees - deeds	230,570	232,185
Recording fees - mortgages	1,011,209	899,298
Recording fees - other	404,520	381,751
Probate fees	20,294	20,050
Data processing fees	105,792	102,252
Remote access fees	221,197	220,400
Interest	65,846	80,915
Miscellaneous	76,390	76,127
Total revenues	2,614,643	2,546,039
EXPENDITURES		
Register's salary	154,454	146,535
Other salaries	783,092	768,107
Reimbursement to GIS for document recording	4,164	3,595
Miscellaneous	650	9,516
Total expenditures	942,360	927,753
Revenues over expenditures	1,672,283	1,618,286
OTHER FINANCING SOURCES/(USES)		
Excess fees remitted to Hamilton County	(1,554,781)	(1,487,012)
Excess data entry fees remitted to Hamilton County	(105,792)	(102,252)
Total other financing sources/(uses)	(1,660,573)	(1,589,264)
Net change in Fund Balance	11,710	29,022
Fund Balance at Beginning of Year	529,619	500,597
Fund Balance at End of Year	\$ 541,329	\$ 529,619

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, 2025

	Custodial Funds
ADDITIONS:	
State Funds	
State conveyance tax - deeds	\$ 14,286,116
State conveyance tax - mortgages	5,664,931
Total Additions	19,951,047
DEDUCTIONS:	
State Funds	
State conveyance tax - deeds	14,286,116
State conveyance tax - mortgages	5,664,931
Total Deductions	19,951,047
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 Hamilton County Jail, 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 Hamilton County Jail. The Sheriff's primary expenditures are for payroll and employee benefits.

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, 2025
(With comparative totals for 2024)

	Governmental Fund Type	Fiduciary Fund Type	Totals	
	General Fund	Custodial Funds	2025	2024
ASSETS				
Cash and cash equivalents	\$ 15,188,296	\$ 153,630	\$ 15,341,926	\$ 16,868,526
Net equity in investment pool	24,433,870	-	24,433,870	21,890,667
Receivables:				
Due from Hamilton County	-	-	-	873
Due from other governmental units and agencies	943,853	-	943,853	780,349
Due from others	806,891	-	806,891	787,680
Total assets	<u>\$ 41,372,910</u>	<u>\$ 153,630</u>	<u>\$ 41,526,540</u>	<u>\$ 40,328,095</u>
LIABILITIES, FUND BALANCE AND NET POSITION				
Liabilities:				
Accrued and other liabilities	\$ 4,276,935	\$ -	\$ 4,276,935	\$ 3,452,896
Due to other governmental units and agencies	2,045,587	-	2,045,587	1,372,461
Total liabilities	<u>6,322,522</u>	<u>-</u>	<u>6,322,522</u>	<u>4,825,357</u>
Fund Balance/Net Position				
Restricted for special purpose	550,390	-	550,390	1,670,423
Assigned for public safety	34,499,998	-	34,499,998	33,683,072
Restricted confiscated & evidence	-	153,630	153,630	149,243
Total fund balance/net position	<u>35,050,388</u>	<u>153,630</u>	<u>35,204,018</u>	<u>35,502,738</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 41,372,910</u>	<u>\$ 153,630</u>	<u>\$ 41,526,540</u>	<u>\$ 40,328,095</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, 2025
(With comparative totals for 2024)

	2025	2024
REVENUES		
Boarding prisoners - State of Tennessee	\$ 1,704,541	\$ 1,648,689
Boarding prisoners - Federal	1,196,635	586,905
Federal and State grants	5,070,508	6,414,332
Circuit Court Clerk	359,618	288,547
Criminal Court Clerk	154,169	90,173
Chancery Court	13,034	4,150
Sale of confiscated property	38,880	352
Award of confiscated funds	146,414	106,115
Jail commissary revenues	1,111,218	1,350,796
Contract services with municipalities	135,000	144,473
Miscellaneous	669,216	1,096,772
Interest	49,114	1,735,243
Total revenues	10,648,347	13,466,547
EXPENDITURES		
Sheriff's salary	182,626	182,626
Other salaries and employee compensation	34,805,913	33,628,470
Employee benefits	15,630,262	15,481,354
Purchased services	13,474,719	12,005,097
Materials, supplies and repair parts	5,144,623	5,065,253
Rent, insurance and other	1,129,947	1,175,140
Capital outlay	1,231,565	3,516,290
Total expenditures	71,599,655	71,054,230
Revenues under expenditures	(60,951,308)	(57,587,683)
OTHER FINANCING SOURCES		
Appropriations from Hamilton County	60,665,397	57,716,918
Sale of capital assets	62,685	
Total other financing sources	60,728,082	57,716,918
Net change in Fund Balance	(223,226)	129,235
Fund Balance at Beginning of Year	35,273,614	35,144,379
Fund Balance at End of Year	\$ 35,050,388	\$ 35,273,614

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, 2025

	Custodial Funds
ADDITIONS:	
Confiscated funds received	\$ 174,607
Evidence funds received	-
Total additions	174,607
DEDUCTIONS:	
Confiscated funds	\$ 151,442
Evidence funds	18,778
Total deductions	170,219
Net increase (decrease) in fiduciary net position	4,387
Net position, beginning of year	149,243
Net position, end of year	\$ 153,630

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, 2025
(With comparative totals for 2024)

	Governmental	Fiduciary		Totals	
	Fund Type	General Funds	Custodial Funds	2025	2024
	General Fund				
ASSETS					
Cash and cash equivalents	\$ 893,968	\$ 41,030,455	\$ 1,254,064	\$ 43,178,487	\$ 61,337,261
Due from others	37,733	-	3,097	40,830	48,999
Interfund receivable	294,850	-	-	294,850	255,680
Total assets	<u>\$ 1,226,551</u>	<u>\$ 41,030,455</u>	<u>\$ 1,257,161</u>	<u>\$ 43,514,167</u>	<u>\$ 61,641,940</u>
LIABILITIES, FUND BALANCE AND NET POSITION					
Liabilities:					
Funds held for Hamilton County	-	\$ -	\$ -	-	\$ 59,097,000
Due to other governmental units	-	-	1,179,593	1,179,593	993,982
Due to Hamilton County	34,114	-	-	34,114	31,739
Accrued and other liabilities	165	-	-	165	3,244
Interfund payable	-	294,850	-	294,850	255,680
Total liabilities	<u>34,279</u>	<u>294,850</u>	<u>1,179,593</u>	<u>1,508,722</u>	<u>60,381,645</u>
Fund Balance/Net Position					
Unassigned	1,192,272	-	-	1,192,272	1,133,529
Restricted net position	-	40,735,605	77,568	40,813,173	126,766
Total fund balance/net position	<u>1,192,272</u>	<u>40,735,605</u>	<u>77,568</u>	<u>42,005,445</u>	<u>1,260,295</u>
TOTAL LIABILITIES, FUND BALANCE AND NET POSITION	<u>\$ 1,226,551</u>	<u>\$ 41,030,455</u>	<u>\$ 1,257,161</u>	<u>\$ 43,514,167</u>	<u>\$ 61,641,940</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 REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS
Year Ended June 30, 2025
(With comparative totals for 2024)

	2025	2024
REVENUES		
Commissions	\$ 11,198,695	\$ 10,929,416
Delinquent Tax fees	372,062	360,505
Contract income with City of East Ridge	35,000	35,000
Contract income with City of Red Bank	25,000	25,000
Contract income with City of Ridgeside	1,000	1,000
Contract income Other	4,897	-
Interest	117,785	146,379
Total revenues	<u>11,754,439</u>	<u>11,497,300</u>
EXPENDITURES		
Trustee's salary	154,454	146,535
Other salaries	961,008	900,810
Attorney fees and other legal costs	35	39
Bank analysis and service fees	102,619	85,086
Security	21,587	20,712
Computer hardware and software	15,727	11,974
Travel and dues	701	855
Office supplies and other	52,201	39,927
Total expenditures	<u>1,308,332</u>	<u>1,205,938</u>
Revenues over expenditures	10,446,107	10,291,362
OTHER FINANCING SOURCES/(USES)		
Excess fees remitted to Hamilton County	<u>(10,387,364)</u>	<u>(10,478,800)</u>
Net change in Fund Balance	58,743	(187,438)
Fund Balance at Beginning of Year	<u>1,133,529</u>	<u>1,320,967</u>
Fund Balance at End of Year	<u>\$ 1,192,272</u>	<u>\$ 1,133,529</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, 2025

	Custodial Funds
ADDITIONS:	
Municipal property and personalty taxes	\$ 1,797,706
Chattanooga hotel-motel occupancy taxes	9,938,084
East Ridge hotel-motel occupancy taxes	926,970
Red Bank hotel-motel occupany taxes	24,449
Soddy Daisy hotel-motel occupany taxes	46,088
Collegedale hotel-motel occupancy taxes	159,543
East Ridge sanitation fees	1,698,094
Red Bank sanitation fees	1,017,850
Ridgeside sanitation fees	40,390
Red Bank stormwater fees	518,063
Ridgeside community fees	-
Total other governmental units	16,167,237
Due to Others	
Real property tax sale	238,740
Unappropriated property taxes/refunds	5,836,954
Prepaid County property taxes	238,983
Hotel Motel Tax - County	-
Other	4,334
Total due to others	6,319,011
Total additions	22,486,248
DEDUCTIONS:	
Municipal property and personalty taxes	\$ 1,797,706
Chattanooga hotel-motel occupancy taxes	9,938,084
East Ridge hotel-motel occupancy taxes	926,970
Red Bank hotel-motel occupany taxes	24,449
Soddy Daisy hotel-motel occupany taxes	46,088
Collegedale hotel-motel occupancy taxes	159,543
East Ridge sanitation fees	1,698,094
Red Bank sanitation fees	1,017,850
Ridgeside sanitation fees	40,390
Red Bank stormwater fees	518,063
Ridgeside community fees	-
Total other governmental units	16,167,237
Due to Others	
Real property tax sale	286,156
Unappropriated property taxes/refunds	5,836,930
Prepaid County property taxes	241,984
Hotel Motel Tax - County	-
Other	3,139
Total due to others	6,368,209
Total deductions	22,535,446
Net increase (decrease) in fiduciary net position	(49,198)
Net position, beginning of year	126,766
Net position, end of year	\$ 77,568

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, 2025

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, 2025, when the financial statements were available to be issued.

CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE

NOTES TO FINANCIAL STATEMENTS

Fiscal Year Ending June 30, 2025

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, 2025, with comparative totals for 2024, are as follows:

	Compensation and Employee Benefits	Other Operating Expenditures	Capital Outlay	Total Expenditures 2025	Total Expenditures 2024
Clerk & Master	\$ 777,752	\$ 155,278	\$ -	\$ 933,030	\$ 912,648
County Clerk	1,824,956	748,863	-	2,573,819	2,400,491
Register	504,751	55,375	-	560,126	527,895
Sheriff	-	-	2,008,405	2,008,405	2,193,049
Trustee	466,992	1,268,707	-	1,735,699	1,592,480

CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE

NOTES TO FINANCIAL STATEMENTS

Fiscal Year Ending June 30, 2025

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, 2025, and 2024, the following Constitutional Officers contributed retirement funds from their budget allowance as follows:

	Total Pension	Legacy Plan	Hybrid Plan
Circuit Court Clerk – 2025	\$ 289,137	249,247	39,890
Circuit Court Clerk – 2024	289,070	252,602	36,468
Criminal Court Clerk - 2025	340,214	228,882	111,332
Criminal Court Clerk - 2024	335,005	242,245	92,760
Juvenile Court Clerk – 2025	256,136	221,338	34,798
Juvenile Court Clerk – 2024	265,485	240,543	24,942
Sheriff – 2025	3,971,109	2,590,014	1,381,095
Sheriff – 2024	3,998,733	2,760,243	1,238,490

Contributions in the fiscal years 2025 and 2024 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, 2025

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, 2025, with comparative totals for 2024, are as follows:

	Checking Accounts	Savings Accts, Certificates and Investments	Totals	
			2025	2024
Circuit Court Clerk	\$ 4,649,930	\$ 4,160,514	\$ 8,810,444	\$ 8,125,350
Clerk & Master	15,629,251	16,346,046	31,975,297	36,495,023
Juvenile Court Clerk	66,555	387,437	453,992	439,781

On June 30, 2025, 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, 2025, and 2024, 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, 2025

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

	2025	2024
County funds collected		
Cash receipts and electronic fund transfers	\$ 2,042,375,378	\$ 1,763,994,120
Property and personalty taxes, including public utilities, in lieu of taxes, and stormwater fees	331,328,376	327,499,498
Cash transfers between County funds	1,342,556,099	1,140,871,458
Hotel/Motel occupancy taxes	13,704,919	11,408,118
Interest earnings	1,854,747	1,647,452
Total County funds collected	\$ 3,731,819,519	\$ 3,245,420,646
County funds disbursed:		
Checks and electronic fund transfers	\$ 2,393,919,896	\$ 2,071,901,098
Cash transfers between County funds	1,342,556,099	1,140,871,458
Total County funds disbursed	\$ 3,736,475,995	\$ 3,212,772,556

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, 2025, and 2024 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, 2025

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

Data processing fees generated and the balance of unspent fees as of June 30, 2025, and 2024 are as follows:

	Data Processing Fees		Unspent Data Processing Fees at June 30	
	2025	2024	2025	2024
Circuit Court Clerk	\$ 59,036	\$ 58,266		
Clerk & Master	21,137	24,613	156,708	141,218
County Clerk	123,624	117,171	433,464	473,147
Criminal Court Clerk	23,539	19,358		
Juvenile Court Clerk	7,062	6,270		
Register	105,792	102,252	1,023,004	1,012,391
Sheriff	5,854	6,116		

CONSTITUTIONAL OFFICERS OF HAMILTON COUNTY, TENNESSEE

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

None Noted