



Budget Hearings
Wednesday
April 26, 2023

COMMISSIONERS
GENE-O SHIPLEY
D.C. (CHIP) BAKER
KEN SMITH
WARREN MACKEY
GREG BECK



COMMISSIONERS
DAVID SHARPE
LEE HELTON
MIKE CHAUNCEY
STEVE HIGHLANDER
JEFF EVERSOLE
JOE GRAHAM

HAMILTON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

MEMORANDUM

TO: HAMILTON COUNTY COMMISSIONERS
CONSTITUTIONAL OFFICERS
ELECTED OFFICIALS
SUPPORTED AGENCIES

FROM: Patricia Mitchell, Legislative Administrator 

DATE: April 24, 2023

SUBJECT: BUDGET HEARINGS

The following agencies are requested to appear before the Hamilton County Board of Commissioners on Wednesday, April 26, 2023 in the Hamilton County Commission Room, Suite 402 of the Courthouse to present their budgets for Fiscal Year 2024. Please contact the Commission Office to confirm the scheduled date.

	<u>Code</u>
11:00 A.M. - Medical Examiner	1010010
11:10 - Public Defender	1010120
11:20 - General Sessions Court	1010140
11:30 - Circuit Court Judge Hedrick	1010194
11:40 - Judicial Commission - Magistrate	1010230
11:50 - Register Computer Fees	1010500

BREAK FOR LUNCH

Continued

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April 24, 2023

April 26TH Hearing Schedule, cont'd

		<u>Code</u>
12:30 P.M.	- Juvenile Court Detention Unit	1010620
12:40	- Criminal Court Clerk	Funds 61, 62 & 63
12:50	- Election Commission (Capital Outlay)	1010099
1:00	- Agriculture	1015030
1:10	- Humane Education Society	1015270
1:20	- Urban League	1015550
1:30	- African-American Museum Bldg. Maint.	1015580
1:40	- Family Justice Center	1015750
1:50	- Sheriff's Office	Fund 83 Capital Outlay
2:10	- United Way – 211	1015710
2:20	- Junior Achievement (3 year)	1015760
2:30	- Chattanooga Tourism Co. (Hotel Motel Fund)	3070010
2:40	- Imagination Library – Signal Centers	1015780

Weston Wamp, County Mayor
Claire McVay, Chief of Staff
Lee Brouner, Administrator of Finance
Rheubin Taylor, County Attorney
Jenneth Randall, County Auditor
Vonda Patrick, Assistant Administrator of Finance
Media

*Hamilton County Government
 Budget Year 2024
 1010010 - MEDICAL EXAMINER*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	1,045,140	1,041,299	0	1,041,299	(3,841)	-0.3%
51002 SALARIES-OVERTIME (REGULAR)	25,000	35,000	0	35,000	10,000	40.0%
51015 SALARIES - LONGEVITY	12,525	9,225	0	9,225	(3,300)	-26.3%
52001 FICA	76,030	77,134	0	77,134	1,104	1.4%
52002 MEDICAL INSURANCE	177,964	199,116	0	199,116	21,152	11.8%
52003 LIFE INSURANCE	432	432	0	432	0	0.0%
52007 STATE PENSION-TCRS, LEGACY	151,422	133,914	0	133,914	(17,508)	-11.5%
52008 SELF INSURANCE	3,624	3,624	0	3,624	0	0.0%
52009 STATE TCRS HYBRID 401K 5% CONT	2,757	8,727	0	8,727	5,970	216.5%
52010 STATE-TCRS-HYBRD 4% BENEFIT	1,234	4,660	0	4,660	3,426	277.6%
	1,496,128	1,513,131	0	1,513,131	17,003	1.1%
<u>OPERATING EXPENDITURES</u>						
53004 REP & MAINT AUTOMOBILES & TRUC	4,000	6,000	0	6,000	2,000	50.0%
53006 REP & MAINT PLUMBING HTG&COOL	0	5,000	0	5,000	5,000	0.0%
53008 REP & MAINT CLINICAL EQUIP	500	500	0	500	0	0.0%
53015 UTILITY SERVICES-ELECTRICITY	19,000	26,580	0	26,580	7,580	39.8%
53016 UTILITY SERVICES-WATER	14,250	15,250	0	15,250	1,000	7.0%
53017 UTILITY SERVICES-GAS	1,000	4,800	0	4,800	3,800	380.0%
53018 CELLULAR SERVICE	8,000	11,250	0	11,250	3,250	40.6%
53026 LABORATORY SERVICES	85,000	90,000	0	90,000	5,000	5.8%
53041 TRAVEL LOCAL	2,000	2,000	0	2,000	0	0.0%

*Hamilton County Government
 Budget Year 2024
 1010010 - MEDICAL EXAMINER*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
53042 MEETINGS,SEMINARS,ETC.	12,400	12,400	0	12,400	0	0.0%
53044 POSTAGE FREIGHT & OTHER TRANS	1,600	1,600	0	1,600	0	0.0%
53047 MEMBERSHIPS	3,700	5,000	0	5,000	1,300	35.1%
53050 MISCELLANEOUS PURCHASED	45,375	80,000	0	80,000	34,625	76.3%
53059 SECURITY SERVICES	600	1,885	0	1,885	1,285	214.1%
53060 MICROFILMING OR RECORD REDUCT	180	200	0	200	20	11.1%
53061 DISPOSAL SERVICES	18,000	18,000	0	18,000	0	0.0%
53090 SERVICE AGREEMENTS-OFFICE MACH	200	200	0	200	0	0.0%
53500 COVID-19	10,000	10,000	0	10,000	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	2,436	3,500	0	3,500	1,064	43.6%
54002 SMALL TOOLS & MINOR FURN&EQUIP	7,000	8,000	0	8,000	1,000	14.2%
54010 X RAY SUPPLIES	2,200	2,200	0	2,200	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	1,520	1,520	0	1,520	0	0.0%
54018 MOTOR FUEL LUBRICANTS ANTIFREZ	4,300	6,000	0	6,000	1,700	39.5%
54021 TIRES TUBES & CHAINS	0	1,225	0	1,225	1,225	0.0%
54022 RECORDING & CAMERA SUP & PROC	2,000	2,000	0	2,000	0	0.0%
54031 JANITORIAL SUPPLIES	750	750	0	750	0	0.0%
54047 MINOR COMPUTER EQUIPMENT	0	4,000	0	4,000	4,000	0.0%
54048 MINOR COMPUTER SOFTWARE	0	1,500	0	1,500	1,500	0.0%
57010 INSURANCE AND BONDING	3,000	3,000	0	3,000	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	3,000	3,000	0	3,000	0	0.0%
	252,011	327,360	0	327,360	75,349	29.8%

Hamilton County Government
Budget Year 2024
1010010 - MEDICAL EXAMINER

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>CAPITAL EXPENDITURES</u>						
	0	0	0	0	0	0.0%
	1,748,139	1,840,491	0	1,840,491	92,352	5.2%

1010010 MEDICAL EXAMINER

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,000,335	1,031,299
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	25,000	35,000
Promotions	0	10,000
Longevity	12,525	9,225
Raises	44,805	0
Total Salaries	<u>1,082,665</u>	<u>1,085,524</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Accreditation & Quality / FT Specialist	1.00	1.00
Administrative Coordinator	1.00	1.00
Appointed Official	1.00	1.00
Assistant Medical Examiner Office Manager	1.00	0.00
Forensic Pathologist	1.00	1.00
Forensic Technical Specialist	1.00	1.00
Lead Forensic Tech Specialist	1.00	1.00
Medical Examiner Office Manager	1.00	1.00
Medical Investigative Specialist I	2.00	1.00
Medical Investigative Specialist II	2.00	4.00
Full-time Total	<u>12.00</u>	<u>12.00</u>

Hamilton County Government
Budget Year 2024
1010120 - DISTRICT PUBLIC DEFENDER

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	709,646	741,423	0	741,423	31,777 4.4%
52001	FICA	54,288	56,719	0	56,719	2,431 4.4%
52002	MEDICAL INSURANCE	175,601	194,403	0	194,403	18,802 10.7%
52003	LIFE INSURANCE	360	360	0	360	0 0.0%
52007	STATE PENSION-TCRS, LEGACY	37,977	45,550	0	45,550	7,573 19.9%
52008	SELF INSURANCE	5,076	4,998	0	4,998	(78) -1.5%
52009	STATE TCRS HYBRID 401K 5% CONT	19,136	18,209	0	18,209	(927) -4.8%
52010	STATE-TCRS-HYBRD 4% BENEFIT	9,198	9,724	0	9,724	526 5.7%
		1,011,282	1,071,386	0	1,071,386	60,104 5.9%
<u>OPERATING EXPENDITURES</u>						
53004	REP & MAINT AUTOMOBILES & TRUC	144	144	0	144	0 0.0%
53015	UTILITY SERVICES-ELECTRICITY	11,000	11,000	0	11,000	0 0.0%
53016	UTILITY SERVICES-WATER	2,700	3,000	0	3,000	300 11.1%
53017	UTILITY SERVICES-GAS	700	700	0	700	0 0.0%
53042	MEETINGS,SEMINARS,ETC.	3,686	7,500	0	7,500	3,814 103.4%
53047	MEMBERSHIPS	3,805	9,500	0	9,500	5,695 149.6%
53049	PARKING	16,000	5,100	0	5,100	(10,900) -68.1%
53087	JANITORIAL SERVICES	0	7,500	0	7,500	7,500 0.0%
54001	OFFICE SUPPLIES & FORMSTS	4,000	5,091	0	5,091	1,091 27.2%
54013	NEWSPAPERS & PERIODICALS	250	250	0	250	0 0.0%
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	140	140	0	140	0 0.0%

Hamilton County Government
Budget Year 2024
1010120 - DISTRICT PUBLIC DEFENDER

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54047 MINOR COMPUTER EQUIPMENT	1,000	1,000	0	1,000	0	0.0%
54049 INVESTIGATION EXPENSES	300	300	0	300	0	0.0%
	43,725	51,225	0	51,225	7,500	17.1%
	1,055,007	1,122,611	0	1,122,611	67,604	6.4%

1010120 DISTRICT PUBLIC DEFENDER

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	669,010	690,468
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	18,136	50,955
Longevity	0	0
Raises	22,500	0
Total Salaries	<u>709,646</u>	<u>741,423</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>
Full-time		
Elected/Appointed Official Employee	10.00	10.00
Full-time Total	<u>10.00</u>	<u>10.00</u>

Jointly Funded

Jointly Funded	20.00	21.00
Jointly Funded Total	<u>20.00</u>	<u>21.00</u>

Hamilton County Government
Budget Year 2024
1010140 - GENERAL SESSIONS COURT

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	1,236,019	1,332,667	0	1,332,667	96,648 7.8%
52001	FICA	79,233	88,198	0	88,198	8,965 11.3%
52002	MEDICAL INSURANCE	128,594	133,274	0	133,274	4,680 3.6%
52003	LIFE INSURANCE	303	324	0	324	21 6.9%
52007	STATE PENSION-TCRS, LEGACY	124,423	155,249	0	155,249	30,826 24.7%
52008	SELF INSURANCE	2,540	3,020	0	3,020	480 18.8%
52009	STATE TCRS HYBRID 401K 5% CONT	19,480	12,978	0	12,978	(6,502) -33.3%
52010	STATE-TCRS-HYBRD 4% BENEFIT	10,091	6,930	0	6,930	(3,161) -31.3%
		1,600,683	1,732,640	0	1,732,640	131,957 8.2%
<u>OPERATING EXPENDITURES</u>						
53007	REP & MAINT FURNITURE & OFF EQ	500	1,250	0	1,250	750 150.0%
53018	CELLULAR SERVICE	4,200	4,200	0	4,200	0 0.0%
53042	MEETINGS,SEMINARS,ETC.	13,850	13,850	0	13,850	0 0.0%
53044	POSTAGE FREIGHT & OTHER TRANS	500	500	0	500	0 0.0%
53047	MEMBERSHIPS	11,000	11,000	0	11,000	0 0.0%
53050	MISCELLANEOUS PURCHASED	2,000	2,000	0	2,000	0 0.0%
53058	DUPLICATING SERVICES	2,500	2,500	0	2,500	0 0.0%
53068	SUBCONTRACTED WAGES & FRINGES	60,000	60,000	0	60,000	0 0.0%
54001	OFFICE SUPPLIES & FORMSTS	5,001	5,501	0	5,501	500 10.0%
54002	SMALL TOOLS & MINOR FURN&EQUIP	250	250	0	250	0 0.0%
54004	FOOD & KITCHEN SUPPLIES	3,000	3,000	0	3,000	0 0.0%

Hamilton County Government
Budget Year 2024
1010140 - GENERAL SESSIONS COURT

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54005 CLOTHING INSIGNIA & LINENS	1,000	1,000	0	1,000	0	0.0%
54007 DRUGS & PERSONAL CARE PRODUCTS	250	250	0	250	0	0.0%
54009 TELECOMMUNICATION SUPPLIES	1,000	1,000	0	1,000	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	2,250	1,000	0	1,000	(1,250)	-55.5%
54047 MINOR COMPUTER EQUIPMENT	1,000	1,000	0	1,000	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	1,500	1,500	0	1,500	0	0.0%
	109,801	109,801	0	109,801	0	0.0%
	1,710,484	1,842,441	0	1,842,441	131,957	7.7%

1010140 GENERAL SESSIONS COURT

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,227,919	1,315,667
Salaries - part-time	0	17,000
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	8,100	0
Total Salaries	<u>1,236,019</u>	<u>1,332,667</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Elected/Appointed Official	6.17	5.00
Elected/Appointed Official Employee	2.00	4.00
Courts Chief Administrative Officer	0.24	0.00
Full-time Total	<u>8.41</u>	<u>9.00</u>

*Hamilton County Government
 Budget Year 2024
 1010194 - CIRCUIT COURT JUDGE HEDRICK*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	45,750	50,000	0	50,000	4,250	9.2%
52001 FICA	3,500	3,825	0	3,825	325	9.2%
52002 MEDICAL INSURANCE	7,846	7,846	0	7,846	0	0.0%
52003 LIFE INSURANCE	36	36	0	36	0	0.0%
52007 STATE PENSION-TCRS, LEGACY	0	625	0	625	625	0.0%
52008 SELF INSURANCE	302	302	0	302	0	0.0%
52009 STATE TCRS HYBRID 401K 5% CONT	2,352	2,288	0	2,288	(64)	-2.7%
52010 STATE-TCRS-HYBRD 4% BENEFIT	1,120	1,222	0	1,222	102	9.1%
	60,906	66,144	0	66,144	5,238	8.6%
<u>OPERATING EXPENDITURES</u>						
53041 TRAVEL LOCAL	50	50	0	50	0	0.0%
53042 MEETINGS,SEMINARS,ETC.	1,000	1,000	0	1,000	0	0.0%
53044 POSTAGE FREIGHT & OTHER TRANS	75	75	0	75	0	0.0%
53047 MEMBERSHIPS	800	800	0	800	0	0.0%
53049 PARKING	800	800	0	800	0	0.0%
53050 MISCELLANEOUS PURCHASED	250	250	0	250	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	2,080	2,080	0	2,080	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	1,570	1,570	0	1,570	0	0.0%
54004 FOOD & KITCHEN SUPPLIES	800	800	0	800	0	0.0%
54005 CLOTHING INSIGNIA & LINENS	200	200	0	200	0	0.0%
54013 NEWSPAPERS & PERIODICALS	200	200	0	200	0	0.0%

Hamilton County Government
Budget Year 2024
1010194 - CIRCUIT COURT JUDGE HEDRICK

Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
7,825	7,825	0	7,825	0	0.0%
68,731	73,969	0	73,969	5,238	7.6%

1010194 CIRCUIT COURT JUDGE HEDRICK

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	43,250	45,750
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	4,250
Longevity	0	0
Raises	2,500	0
Total Salaries	<u>45,750</u>	<u>50,000</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>
Full-time		
Elected/Appointed Official Employee	1.00	1.00
Full-time Total	<u>1.00</u>	<u>1.00</u>

Hamilton County Government
Budget Year 2024
1010230 - JUDICIAL COMMISSION-MAGISTRATE

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	438,516	530,516	0	530,516	92,000	20.9%
52001 FICA	33,546	40,584	0	40,584	7,038	20.9%
52002 MEDICAL INSURANCE	68,987	76,833	0	76,833	7,846	11.3%
52003 LIFE INSURANCE	144	180	0	180	36	25.0%
52007 STATE PENSION-TCRS, LEGACY	43,182	43,182	0	43,182	0	0.0%
52008 SELF INSURANCE	2,888	3,190	0	3,190	302	10.4%
52009 STATE TCRS HYBRID 401K 5% CONT	4,809	9,338	0	9,338	4,529	94.1%
52010 STATE-TCRS-HYBRD 4% BENEFIT	2,383	4,986	0	4,986	2,603	109.2%
	594,455	708,809	0	708,809	114,354	19.2%
<u>OPERATING EXPENDITURES</u>						
53018 CELLULAR SERVICE	1,600	1,600	0	1,600	0	0.0%
53042 MEETINGS,SEMINARS,ETC.	2,000	2,000	0	2,000	0	0.0%
53047 MEMBERSHIPS	3,000	3,000	0	3,000	0	0.0%
53049 PARKING	3,000	3,000	0	3,000	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	3,000	3,000	0	3,000	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	1,000	1,000	0	1,000	0	0.0%
55010 PRINCIPAL ON CAPITAL LEASES	517	517	0	517	0	0.0%
55015 INTEREST ON CAPITAL LEASES	4	4	0	4	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	679	679	0	679	0	0.0%
	14,800	14,800	0	14,800	0	0.0%

Hamilton County Government
Budget Year 2024
1010230 - JUDICIAL COMMISSION-MAGISTRATE

Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
609,255	723,609	0	723,609	114,354	18.7%

1010230 JUDICIAL COMMISSION-MAGISTRATE

Salaries

	FY 2023	FY 2024
Salaries - full-time	377,200	480,516
Salaries - part-time	0	0
Call ins	50,000	50,000
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	11,316	0
Total Salaries	438,516	530,516

Authorized Positions

	FY 2023	FY 2024
Full-time		
Elected/Appointed Official	4.00	5.00
Full-time Total	4.00	5.00

Hamilton County Government
Budget Year 2024
1010620 - JUVENILE COURT DETENTION UNIT

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	1,552,423	1,713,474	0	1,713,474	161,051	10.3%
51002 SALARIES-OVERTIME (REGULAR)	75,000	75,000	0	75,000	0	0.0%
51015 SALARIES - LONGEVITY	16,125	10,875	0	10,875	(5,250)	-32.5%
52001 FICA	125,731	137,650	0	137,650	11,919	9.4%
52002 MEDICAL INSURANCE	479,041	537,796	0	537,796	58,755	12.2%
52003 LIFE INSURANCE	1,224	1,224	0	1,224	0	0.0%
52007 STATE PENSION-TCRS, LEGACY	135,427	97,103	0	97,103	(38,324)	-28.2%
52008 SELF INSURANCE	10,268	10,268	0	10,268	0	0.0%
52009 STATE TCRS HYBRID 401K 5% CONT	41,183	56,939	0	56,939	15,756	38.2%
52010 STATE-TCRS-HYBRD 4% BENEFIT	6,365	30,405	0	30,405	24,040	377.7%
	2,442,787	2,670,734	0	2,670,734	227,947	9.3%
<u>OPERATING EXPENDITURES</u>						
53003 REP & MAINT BUILDINGS	10,000	10,000	0	10,000	0	0.0%
53004 REP & MAINT AUTOMOBILES & TRUC	250	250	0	250	0	0.0%
53005 REP & MAINT MACHINERY & EQUIPT	3,000	3,000	0	3,000	0	0.0%
53009 REP & MAINT MAINTENANCE	5,000	5,000	0	5,000	0	0.0%
53012 REP & MAINT MISCELLANEOUS	700	700	0	700	0	0.0%
53015 UTILITY SERVICES-ELECTRICITY	45,000	45,000	0	45,000	0	0.0%
53016 UTILITY SERVICES-WATER	1,000	1,000	0	1,000	0	0.0%
53017 UTILITY SERVICES-GAS	7,500	7,500	0	7,500	0	0.0%
53018 CELLULAR SERVICE	1,300	1,300	0	1,300	0	0.0%

*Hamilton County Government
 Budget Year 2024
 1010620 - JUVENILE COURT DETENTION UNIT*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
53019 MEDICAL DENTAL & HOSPITAL SERV	109,300	109,300	0	109,300	0	0.0%
53041 TRAVEL LOCAL	1,000	1,000	0	1,000	0	0.0%
53042 MEETINGS,SEMINARS,ETC.	1,500	1,500	0	1,500	0	0.0%
53044 POSTAGE FREIGHT & OTHER TRANS	50	50	0	50	0	0.0%
53050 MISCELLANEOUS PURCHASED	1,750	1,750	0	1,750	0	0.0%
53051 CONTRACT LEGAL SERVICES	5,750	5,750	0	5,750	0	0.0%
53056 DISINFECTING & PEST CONTROL	100	100	0	100	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	4,000	4,000	0	4,000	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	2,000	2,000	0	2,000	0	0.0%
54004 FOOD & KITCHEN SUPPLIES	67,000	67,000	0	67,000	0	0.0%
54005 CLOTHING INSIGNIA & LINENS	6,000	6,000	0	6,000	0	0.0%
54007 DRUGS & PERSONAL CARE PRODUCTS	4,000	4,000	0	4,000	0	0.0%
54009 TELECOMMUNICATION SUPPLIES	1,100	1,100	0	1,100	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	1,500	1,500	0	1,500	0	0.0%
54015 CONSUMABLE MAINTENANCE	12,000	12,000	0	12,000	0	0.0%
54018 MOTOR FUEL LUBRICANTS ANTIFREZ	500	500	0	500	0	0.0%
54043 MEDICAL SUPPLIES	21,500	21,500	0	21,500	0	0.0%
54047 MINOR COMPUTER EQUIPMENT	3,166	3,166	0	3,166	0	0.0%
57007 PERFORMANCE & SURETY BONDS	250	250	0	250	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	2,500	2,500	0	2,500	0	0.0%
	318,716	318,716	0	318,716	0	0.0%

Hamilton County Government
Budget Year 2024
1010620 - JUVENILE COURT DETENTION UNIT

Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
2,761,503	2,989,450	0	2,989,450	227,947	8.2%

1010620 JUVENILE COURT DETENTION UNIT

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,459,299	1,623,474
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	75,000	75,000
Promotions	0	90,000
Longevity	16,125	10,875
Raises	93,124	0
Total Salaries	<u>1,643,548</u>	<u>1,799,349</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Detention Officer	22.00	22.00
Detention Shift Supervisor	5.00	5.00
Detention Unit Assistant Superintendent	1.00	1.00
Detention Unit Superintendent	1.00	1.00
Detention Unit Training Officer	1.00	1.00
Food Service Technician	2.00	2.00
Kitchen Supervisor	1.00	1.00
Vocational Education Specialist	1.00	1.00
Full-time Total	<u>34.00</u>	<u>34.00</u>

*Hamilton County Government
 Budget Year 2023 - 2024
 Account Analysis for Total Expenses*

CRIMINAL COURT CLERK

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
6169010 - CRIMINAL COURT	1,907,236	2,003,743	0	2,003,743	96,507	5.1%
6269020 - SESSIONS COURT	2,246,302	2,264,333	0	2,264,333	18,031	0.8%
6369030 - DELINQUENT COLLECTIONS	313,725	402,018	0	402,018	88,293	28.1%
TOTAL	4,467,263	4,670,094	0	4,670,094	202,831	4.5%

Hamilton County Government
Budget Year 2024
6169010 - CRIMINAL COURT CLERK

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	1,257,243	1,328,692	0	1,328,692	71,449	5.6%
51002 SALARIES-OVERTIME (REGULAR)	0	5,000	0	5,000	5,000	0.0%
52001 FICA	96,179	102,027	0	102,027	5,848	6.0%
52002 MEDICAL INSURANCE	284,613	307,332	0	307,332	22,719	7.9%
52003 LIFE INSURANCE	792	756	0	756	(36)	-4.5%
52007 STATE PENSION-TCRS, LEGACY	164,418	146,740	0	146,740	(17,678)	-10.7%
52008 SELF INSURANCE	6,644	7,248	0	7,248	604	9.0%
52009 STATE TCRS HYBRID 401K 5% CONT	7,196	11,625	0	11,625	4,429	61.5%
52010 STATE-TCRS-HYBRD 4% BENEFIT	3,335	6,208	0	6,208	2,873	86.1%
	1,820,420	1,915,628	0	1,915,628	95,208	5.2%
<u>OPERATING EXPENDITURES</u>						
53007 REP & MAINT FURNITURE & OFF EQ	1,000	1,000	0	1,000	0	0.0%
53009 REP & MAINT MAINTENANCE	1,000	1,000	0	1,000	0	0.0%
53018 CELLULAR SERVICE	2,500	2,500	0	2,500	0	0.0%
53041 TRAVEL LOCAL	2,500	2,500	0	2,500	0	0.0%
53042 MEETINGS,SEMINARS,ETC.	3,000	3,000	0	3,000	0	0.0%
53044 POSTAGE FREIGHT & OTHER TRANS	6,000	6,000	0	6,000	0	0.0%
53045 LEGAL NOTICES & ADVERTISING	300	300	0	300	0	0.0%
53047 MEMBERSHIPS	2,750	2,750	0	2,750	0	0.0%
53049 PARKING	2,140	2,140	0	2,140	0	0.0%
53050 MISCELLANEOUS PURCHASED	3,300	3,300	0	3,300	0	0.0%

Hamilton County Government
Budget Year 2024
6169010 - CRIMINAL COURT CLERK

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
53051 CONTRACT LEGAL SERVICES	1,500	1,500	0	1,500	0	0.0%
53054 TRUSTEES COMMISSION 1%	13,600	13,600	0	13,600	0	0.0%
53065 BANK ANALYSIS FEE	5,425	5,425	0	5,425	0	0.0%
53066 TUITION FEES SCHOOL SUPPLIES	2,000	2,000	0	2,000	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	20,000	20,000	0	20,000	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	750	750	0	750	0	0.0%
54004 FOOD & KITCHEN SUPPLIES	1,000	1,000	0	1,000	0	0.0%
54009 TELECOMMUNICATION SUPPLIES	250	300	0	300	50	20.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	1,500	1,500	0	1,500	0	0.0%
54018 MOTOR FUEL LUBRICANTS ANTIFREZ	2,500	2,500	0	2,500	0	0.0%
54022 RECORDING & CAMERA SUP & PROC	1,000	1,000	0	1,000	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	5,000	5,500	0	5,500	500	10.0%
54048 MINOR COMPUTER SOFTWARE	1,000	1,000	0	1,000	0	0.0%
57007 PERFORMANCE & SURETY BONDS	800	800	0	800	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	6,000	6,750	0	6,750	750	12.5%
	86,815	88,115	0	88,115	1,300	1.4%
<u>CAPITAL EXPENDITURES</u>						
	0	0	0	0	0	0.0%
	1,907,235	2,003,743	0	2,003,743	96,508	5.0%

6169010 CRIMINAL COURT CLERK

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,200,213	1,165,732
Salaries - part-time	0	102,960
Call ins	0	0
Salaries - overtime	0	5,000
Promotions	0	60,000
Longevity	0	0
Raises	57,030	0
Total Salaries	<u>1,257,243</u>	<u>1,333,692</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Elected Officials	1.00	1.00
Elected/Appointed Official Employee	21.00	20.00
Full-time Total	<u>22.00</u>	<u>21.00</u>

Hamilton County Government
Budget Year 2024
6269020 - CRIMINAL SESSIONS COURT

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	1,404,577	1,418,328	0	1,418,328	13,751 0.9%
51002	SALARIES-OVERTIME (REGULAR)	0	5,000	0	5,000	5,000 0.0%
52001	FICA	107,450	108,885	0	108,885	1,435 1.3%
52002	MEDICAL INSURANCE	475,884	484,501	0	484,501	8,617 1.8%
52003	LIFE INSURANCE	1,116	1,116	0	1,116	0 0.0%
52007	STATE PENSION-TCRS, LEGACY	137,280	110,960	0	110,960	(26,320) -19.1%
52008	SELF INSURANCE	9,362	9,362	0	9,362	0 0.0%
52009	STATE TCRS HYBRID 401K 5% CONT	24,377	33,425	0	33,425	9,048 37.1%
52010	STATE-TCRS-HYBRD 4% BENEFIT	11,349	17,849	0	17,849	6,500 57.2%
		2,171,395	2,189,426	0	2,189,426	18,031 0.8%
<u>OPERATING EXPENDITURES</u>						
53007	REP & MAINT FURNITURE & OFF EQ	1,000	1,000	0	1,000	0 0.0%
53009	REP & MAINT MAINTENANCE	1,000	1,000	0	1,000	0 0.0%
53041	TRAVEL LOCAL	750	750	0	750	0 0.0%
53042	MEETINGS,SEMINARS,ETC.	750	750	0	750	0 0.0%
53044	POSTAGE FREIGHT & OTHER TRANS	11,832	11,832	0	11,832	0 0.0%
53054	TRUSTEES COMMISSION 1%	13,600	13,600	0	13,600	0 0.0%
53065	BANK ANALYSIS FEE	5,425	5,425	0	5,425	0 0.0%
53066	TUITION FEES SCHOOL SUPPLIES	500	500	0	500	0 0.0%
54001	OFFICE SUPPLIES & FORMSTS	17,500	17,500	0	17,500	0 0.0%
54002	SMALL TOOLS & MINOR FURN&EQUIP	500	500	0	500	0 0.0%

Hamilton County Government
Budget Year 2024
6269020 - CRIMINAL SESSIONS COURT

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54004 FOOD & KITCHEN SUPPLIES	1,000	1,000	0	1,000	0	0.0%
54009 TELECOMMUNICATION SUPPLIES	250	250	0	250	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	500	500	0	500	0	0.0%
54022 RECORDING & CAMERA SUP & PROC	1,500	1,500	0	1,500	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	7,500	7,500	0	7,500	0	0.0%
54047 MINOR COMPUTER EQUIPMENT	300	300	0	300	0	0.0%
54048 MINOR COMPUTER SOFTWARE	1,000	1,000	0	1,000	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	10,000	10,000	0	10,000	0	0.0%
	74,907	74,907	0	74,907	0	0.0%
	2,246,302	2,264,333	0	2,264,333	18,031	0.8%

6269020 CRIMINAL SESSIONS COURT

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,327,077	1,418,328
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	5,000
Promotions	0	0
Longevity	0	0
Raises	77,500	0
Total Salaries	<u>1,404,577</u>	<u>1,423,328</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>
Full-time		
Elected/Appointed Official Employee	31.00	31.00
Full-time Total	<u>31.00</u>	<u>31.00</u>

Hamilton County Government
Budget Year 2024
6369030 - DELINQUENT COLLECTIONS

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	209,980	257,980	0	257,980	48,000	22.8%
52001 FICA	16,063	19,735	0	19,735	3,672	22.8%
52002 MEDICAL INSURANCE	63,515	95,647	0	95,647	32,132	50.5%
52003 LIFE INSURANCE	180	216	0	216	36	20.0%
52007 STATE PENSION-TCRS, LEGACY	13,521	13,521	0	13,521	0	0.0%
52008 SELF INSURANCE	1,510	1,812	0	1,812	302	20.0%
52009 STATE TCRS HYBRID 401K 5% CONT	6,094	8,300	0	8,300	2,206	36.1%
52010 STATE-TCRS-HYBRD 4% BENEFIT	2,862	4,432	0	4,432	1,570	54.8%
	313,725	401,643	0	401,643	87,918	28.0%
<u>OPERATING EXPENDITURES</u>						
53050 MISCELLANEOUS PURCHASED	0	350	0	350	350	0.0%
54009 TELECOMMUNICATION SUPPLIES	0	25	0	25	25	0.0%
	0	375	0	375	375	0.0%
	313,725	402,018	0	402,018	88,293	28.1%

6369030 DELINQUENT COLLECTIONS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	197,480	257,980
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	12,500	0
Total Salaries	<u>209,980</u>	<u>257,980</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>
Full-time		
Elected/Appointed Official Employee	5.00	6.00
Full-time Total	<u>5.00</u>	<u>6.00</u>

*Hamilton County Government
 Budget Year 2024
 1010099 - C/O COUNTY ELECTION COMMISSION*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change	
<u>CAPITAL EXPENDITURES</u>							
59004	BUILDING IMPROVEMENTS	40,000	500,000	0	500,000	460,000	1150.0%
59021	M&E-COMPUTER HARDWARE	0	2,000,000	0	2,000,000	2,000,000	0.0%
59036	M&E-FURNITURE and FIXTURES	30,000	20,000	0	20,000	(10,000)	-33.3%
		70,000	2,520,000	0	2,520,000	2,450,000	3500.0%
		70,000	2,520,000	0	2,520,000	2,450,000	3500.0%

***Hamilton County Government
Budget Year 2024
1010099 - C/O Election Commission***

<u>OBJECT</u>	<u>INCREASE AMOUNT</u>	<u>PERCENT</u>	<u>COMMENT</u>
59004	460,000.00	1150.0%	As our building is getting older, building improvements continue to be needed. Cameras must be updated for better clarity. Per our commission, parking lot must be expanded due to increase in our in-person voting.
59021	2,000,000.00	100.0%	Voting Equipment is in need of replacing.
59036	-10,000.00	33.3%	As our building/furniture/fixtures continue to age, updates are needed.

Hamilton County Government
Budget Year 2024
1015030 - AGRICULTURE DEPARTMENT

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>						
56003 APPROPRIATION	268,717	277,611	0	277,611	8,894	3.3%
	268,717	277,611	0	277,611	8,894	3.3%
	268,717	277,611	0	277,611	8,894	3.3%

Budget Request Summary

Hamilton County, Tennessee

FISCAL YEAR 2023-2024

Corporate Agency Name: University of Tennessee /Tennessee State University Extension - Hamilton County__

To: **Hamilton County, Tennessee**

The following schedule, embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year July 1, 2023-June 30, 2024 was considered and approved by our Dean on January 31, 2023.

In the judgment of our Dean, it represents the minimum needs of our organization for this fiscal year.

PROG 1	Operating budget requested	\$ <u>277,611.00</u>
	Capital budget requested	<u>-</u>
	Total requested from Hamilton County Government	\$ <u><u>277,611.00</u></u>



Nancy Rucker
Extension Agent & County Director
UT / TSU Extension - Hamilton County
423-209-8560
nrucker@tennessee.edu

1/31/2023
(Date)

Use this format to indicate the following information; a separate page for each program is needed

PROGRAM OUTCOME INFORMATION

UT/TSU Extension - Hamilton County - Agriculture and Natural Resources, Resource Development
(Program Name)

Agency Mission:

UT Extension provides a gateway to the University of Tennessee as the outreach unit of the Institute of Agriculture. It is a statewide educational organization, funded by federal, state and local governments, that brings research based information about Agriculture, Family and Consumer Sciences, and 4-H Youth Development to the people of Tennessee where they live and work. TSU Extension is in partnership with UT and local government.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

1. Increase client's knowledge, understanding and use of improved agricultural practices
Areas - commercial and residential horticulture, Master Gardeners, urban forage management and animal science production.
2. Assist county homeowners and business owners with identification of insects, diseases and plants with use of the county diagnostic lab. Manage and facilitate Master Gardener program and serve as liaison to the association.
3. Facilitate education to clientele through farm and home visits, educational programs and Master classes.

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

1. Increase homeowners' knowledge of the safe and proper use of pesticides, fertilizers and management of runoff water.
Master Gardeners will provide education, instruction and impact through community projects.
2. Increase horticulture producers' and home owners' management of diseases and pest identification through diagnostics.
3. Increase knowledge and skills of clientele through home/farm visits and clientele participation in UT Extension Master classes.

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the Priority Areas please indicate both the Priority Area and the Expected Result)

1. Increase profitability of Hamilton County's horticulture, landscaping and nursery producers through education and resources.
2. Master Gardeners will increase knowledge of best practices and impact community through projects and volunteer engagement.
3. Master Classes - increased knowledge and skills in areas of beef, horse, small ruminants, bees, poultry, nursery producer, farming fundamentals, etc., leading to county economic impact through implementation and TN Department of Ag Enhancement cost share.

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

UT & TSU Extension evaluation methods are used. The use of end-of-program survey and follow-up evaluation instruments will be used to evaluate knowledge changes, behavioral changes and practices implemented through educational programs. Outcomes are reported in SUPER (System for University Planning Evaluation and Research)

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

Outcomes are reported at the county and state levels. Both qualitative and quantitative impact reported. Master Gardeners' horticulture knowledge and proficiency will enable them to assist in delivering educational programs. SUPER has complete report of yearly impact statements.

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

Master Gardener program is one of the top five programs in the state. Horticulture programs provide opportunities for professional development and are attended by those in the region. Both face to face and virtual programs provided.

Use this format to indicate the following information; a separate page for each program is needed.

PROGRAM OUTCOME INFORMATION

UT/TSU Extension - Hamilton County - Family and Consumer Sciences
(Program Name)

Agency Mission:

UT Extension provides a gateway to the University of Tennessee as the outreach unit of the Institute of Agriculture. It is a statewide educational organization, funded by federal, state and local governments, that brings research based information about Agriculture, Family and Consumer Sciences, and 4-H Youth Development to the people of Tennessee where they live and work. TSU Extension is in partnership with UT and local government.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

Use research-based education to help Hamilton County citizens gain knowledge and develop confidence in making good decisions in the Family and Consumer Sciences areas of Family, Food, Health, Home, Money and Disaster Recovery.

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

Increase clients' ability to adopt preventive practices and manage chronic conditions.
Increase clients' knowledge of proper food handling, food preservation and safety procedures.
Increase clients' knowledge of nutrition practices related to diet, exercise, obesity and food preservation.

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the Priority Areas please indicate both the Priority Area and the Expected Result)

Resources and Resilience and Well Being - positively impact physical, social and emotional well being; adopt preventive practices; manage chronic conditions; human nutrition; manage resources for healthy diets; plan and prepare for healthy diets; and food safety.

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

UT & TSU Extension evaluation methods are used. The use of end-of-program survey and follow-up evaluation instruments will be used to evaluate knowledge changes, behavioral changes and practices implemented through educational programs.
Outcomes are reported in SUPER (System for University Planning Evaluation and Research)

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

Outcomes are reported at the county and state levels. Both qualitative and quantitative impact reported.
Participants will increase health and well-being.
Clientele will adopt food safety and handling practices related to food preparation.
Participants and family members select food and beverages that promote healthy lifestyle.
SUPER has complete report of yearly impact statements.

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

Programming provided to both adults and youth. Professionals recognized as resources in the community. Participants have reported lifestyle changes related to health and food. Agents and program assistants provide face to face and virtual programming.

Use this format to indicate the following information; a separate page for each program is needed

PROGRAM OUTCOME INFORMATION

UT/TSU Extension - Hamilton County - 4-H Youth Development
(Program Name)

Agency Mission:

UT Extension provides a gateway to the University of Tennessee as the outreach unit of the Institute of Agriculture. It is a statewide educational organization, funded by federal, state and local governments, that brings research based information about Agriculture, Family and Consumer Sciences, and 4-H Youth Development to the people of Tennessee where they live and work. TSU Extension is in partnership with UT and local government.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

Increase knowledge and skills of county youth through 4-H Youth Development programs focusing on life skills in areas including: leadership, responsible citizenship, communication, personal development, science, engineering and technology, nutrition, health and fitness with a focus on workforce preparation.

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

Leadership / Citizenship - develop skills in a safe environment that will create caring and responsible adults.
Personal / Social - cooperating with others, assuming responsibility, having self-efficacy.
Cognitive / Creative - increasing knowledge, sharing knowledge and skills, setting and accomplishing goals, record keeping.

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the Priority Areas please indicate both the Priority Area and the Expected Result)

Workforce Preparation - opportunities for youth to develop work skills in working on teams, communication, demonstrations, leadership, decision making, citizenship and club involvement.
Opportunities for youth to serve in leadership roles on local, county, region and state levels and local to national experiences.
Positive youth development by agents and adult volunteer leaders serving as positive role models.

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

UT & TSU Extension evaluation methods are used. The use of end-of-program survey and follow-up evaluation instruments will be used to evaluate knowledge changes, behavioral changes and practices implemented through educational programs. Outcomes are reported in SUPER (System for University Planning Evaluation and Research)

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

Outcomes are reported at the county and state levels. Both qualitative and quantitative impact reported.
Random sampling surveys completed by youth and outcomes reported in SUPER.
Outcomes include - communications, achieving goals, STEM, leadership, teamwork and responsibility.

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

Youth gain workforce preparation soft skills through involvement. Adult leaders are trained to work with youth for greater impacts. Youth participate and are recognized at local, county, state and national events and conferences.

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

UT / TSU Extension - Hamilton County - all program areas

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other Some totals include duplicates, #'s generated from SUPER (System for University Program Evaluation & Reporting)	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program Beneficiaries TOTAL	109084	93000	120000
a. Total Continuing from Previous Fiscal Year	61250	52420	65620
b. Total New for the Year	33532	22140	38340
c. Total Terminated During the Year	14302	18440	16040
2. Age Group TOTAL	109084	93000	120000
a. Infants-Under 5	0	0	0
b. Between 5 and 12	39890	8750	38950
c. Between 13 and 17	9326	7600	11110
d. Between 18 and 29	2757	7020	2720
e. Between 30 and 64	48581	44650	55760
f. 65 and over	8530	20780	11460
g. Not Known		4200	
3. Sex TOTAL	109084	93000	120000
a. Male	36944	30700	47300
b. Female	72140	62200	72700
c. Not Known		100	
4. Ethnic Background TOTAL	109084	93000	120000
a. White	85962	71800	92010
b. Black	16492	14100	17830
c. Hispanic	3154	4500	5290
d. Oriental	1275	900	1700
e. Other - Ethnic Minority	2201	1700	3170
f. Not Known			
5. % Income Level TOTAL	109084	93000	120000
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999		200	
e. 15,000-19,999	400	10200	1500
f. 20,000-29,999	27100	200	26500
g. 30,000 and Over	46182	21000	44000
h. Not Known	35402	61400	48000
6. Location of Residence TOTAL	109084	93000	120000
a. Hamilton County	106984	88700	117000
b. Outside of Hamilton County	2100	4300	3000
c. Not Known			

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

UT / TSU Extension - Hamilton County - Ag & Natural Resources

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other Some totals include duplicates, #'s generated from SUPER (System for University Program Evaluation & Reporting)		Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program	TOTAL	4532	22000	12000
Beneficiaries				
a. Total Continuing from Previous Fiscal Year		1000	17700	3500
b. Total New for the Year		3032	4000	6500
c. Total Terminated During the Year		500	300	2000
2. Age Group	TOTAL	4532	22000	12000
a. Infants-Under 5				
b. Between 5 and 12			50	
c. Between 13 and 17		4	300	50
d. Between 18 and 29			300	100
e. Between 30 and 64		4098	12350	9600
f. 65 and over		430	9000	2250
g. Not Known				
3. Sex	TOTAL	4532	22000	12000
a. Male		1899	10700	7550
b. Female		2633	11300	4450
c. Not Known				
4. Ethnic Background	TOTAL	4532	22000	12000
a. White		3780	18200	9200
b. Black		263	2500	1440
c. Hispanic		242	1000	1200
d. Oriental		29	200	50
e. Other - Ethnic Minority		218	100	110
f. Not Known				
5. % Income Level	TOTAL	4532	22000	12000
a. Below 4,999				
b. 5,000-7,499				
c. 7,500-9,999				
d. 10,000-14,999				
e. 15,000-19,999				
f. 20,000-29,999				
g. 30,000 and Over		4232	10000	7000
h. Not Known		300	12000	5000
6. Location of Residence	TOTAL	4532	22000	12000
a. Hamilton County		4432	21500	11500
b. Outside of Hamilton County		100	500	500
c. Not Known				

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

UT / TSU Extension - Hamilton County - Family and Consumer Sciences

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other Some totals include duplicates, #'s generated from SUPER (System for University Program Evaluation & Reporting)	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program Beneficiaries TOTAL	51302	44000	53000
a. Total Continuing from Previous Fiscal Year	28000	16720	28620
b. Total New for the Year	14000	13640	14840
c. Total Terminated During the Year	9302	13640	9540
2. Age Group TOTAL	51302	44000	53000
a. Infants-Under 5	0	0	0
b. Between 5 and 12	2615	2700	2650
c. Between 13 and 17	1322	300	1060
d. Between 18 and 29	2257	5720	2120
e. Between 30 and 64	37108	19800	38160
f. 65 and over	8000	11480	9010
g. Not Known		4000	
3. Sex TOTAL	51302	44000	53000
a. Male	14456	11000	15000
b. Female	36846	33000	38000
c. Not Known			
4. Ethnic Background TOTAL	51302	44000	53000
a. White	39897	33400	40810
b. Black	8887	6600	7890
c. Hispanic	1555	2500	2590
d. Oriental	285	500	650
e. Other - Ethnic Minority	678	1000	1060
f. Not Known			
5. % Income Level TOTAL	51302	44000	53000
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999			
e. 15,000-19,999		10000	
f. 20,000-29,999	26700		25000
g. 30,000 and Over	10000	8000	10000
h. Not Known	14602	26000	18000
6. Location of Residence TOTAL	51302	44000	53000
a. Hamilton County	50302	40500	51500
b. Outside of Hamilton County	1000	3500	1500
c. Not Known			

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

UT / TSU Extension - Hamilton County - 4-H Youth Development

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other Some totals include duplicates, #'s generated from SUPER (System for University Program Evaluation & Reporting)	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program TOTAL	53250	27000	55000
Beneficiaries			
a. Total Continuing from Previous Fiscal Year	32250	18000	33500
b. Total New for the Year	16500	4500	17000
c. Total Terminated During the Year	4500	4500	4500
2. Age Group TOTAL	53250	27000	55000
a. Infants-Under 5		0	
b. Between 5 and 12	37275	6000	36300
c. Between 13 and 17	8000	7000	10000
d. Between 18 and 29	500	1000	500
e. Between 30 and 64	7375	12500	8000
f. 65 and over	100	300	200
g. Not Known		200	
3. Sex TOTAL	53250	27000	55000
a. Male	20589	12000	24750
b. Female	32661	14900	30250
c. Not Known		100	
4. Ethnic Background TOTAL	53250	27000	55000
a. White	42285	20200	42000
b. Black	7342	5000	8500
c. Hispanic	1357	1000	1500
d. Oriental	961	200	1000
e. Other - Ethnic Minority	1305	600	2000
f. Not Known		0	
5. % Income Level TOTAL	53250	27000	55000
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999		200	
e. 15,000-19,999	400	200	1500
f. 20,000-29,999	400	200	1500
g. 30,000 and Over	31950	3000	27000
h. Not Known	20500	23400	25000
6. Location of Residence TOTAL	53250	27000	55000
a. Hamilton County	52250	26700	54000
b. Outside of Hamilton County	1000	300	1000
c. Not Known			

FUND BALANCE SHEET	TOTAL ALL FUNDS	
	2023	2024
ASSETS	NA	NA
1. Cash		
2. Short-term Investments-at Cost, which is approx. Market Value		
3. Accounts Receivable, less allowance for uncollectible of \$		
4. Pledges receivable, less allowance for uncollectible of \$		
Unrestricted fund and land, building and equipment fund		
5. Grants receivable		
6. Materials for sale or use-at cost or market, whichever is lower		
7. Prepaid expenses and deferred charges		
8. Board-designated long-term investments		
9. Endowment fund investments		
10. Land, Buildings, and Equipment-at costs, less accumulated distribution of \$		
11. _____		
12. _____		
13. TOTAL ASSETS		
LIABILITIES AND FUND BALANCES	NA	NA
Liabilities:		
14. Accounts payable and accrued expenses		
15. Research grants		
16. Support and revenue designated for future period		
17. _____ % Mortgage payable, due 20 _____		
18. _____		
19. _____		
20. Total liabilities and deferred revenues		
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments		
22. Purchases of new equipment		
23. _____		
24. Current unrestricted, available for general activities		
Current Restricted. Designated by Donors for:		
25. _____		
26. _____		
27. Expended		
28. Unexpended-restricted		
29. Endowment Fund		
30. Total fund balances		
31. TOTAL LIABILITIES AND FUND BALANCES		

To be completed if there is a minimum 10% increase or decrease in the funding request.
 (Copy as needed for each program.)

**Major Differences In Support/Revenue and Expenses
 Between This Year Budgeted and Estimates for 20__**

UT / TSU Extension - Hamilton County

(Name of Program)

List Major Differences and Explain

Account Number	Item	This Year 2023	Estimate Next Year 2024	Increase or Decrease		Explanation
				Amount	%	

**FEEES AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL**

PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
1 EFNEP*	UT Extension	Yearly	310845	315845	318000
2 SNAP Education**	TSU Extension	Yearly	55868	90568	83000
3 TSU Cooperative Extension	TSU Extension	1 year	0	1000	0
4 Innovation Program Grant					
5					
6					
7					
8	*EFNEP - Expanded Food and Nutrition Education Program				
9	**SNAP - Supplemental Nutrition Assistance Program				
10					
11					
12					
13					
14					
15					
16					
17					
18					
19 Total Fees From Governmental Agencies C/F			366713	407413	401000

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Schedule of Positions, Salaries & Wages
Confidential

UT / TSU Extension - Hamilton County

(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Title of Position	Name(s) Last Name, Initial	Part Time (a)	#Years Emp	Emp. Covered by Retirement (b)	Current			Requested		
					# Weeks Emp (c)	Annual Rate	Budgeted	# Weeks Emp.(c)	Annual Rate	Budgeted
County Director			30	X		45727	45727		47556	47556
Extension Agent			44	X		47436	47436		49333	49333
Extension Agent			3	X		25384	25384		26619	26619
Extension Agent			11	X		0	0	0	0	0
Extension Agent			1	X		24640	24640		29227	29227
Administrative Assistant			8	X		18782	18782		19534	19534
Administrative Asst. Aide			7	X		17628	17628		18333	18333
EFNEP/TNCEP Specialist			26	X			0	0	0	0
Program Assistant, EFNEP			12	X			0	0	0	0
Program Assistant, EFNEP			27	X			0	0	0	0
Program Assistant, EFNEP			12	X			0	0	0	0
Program Assistant, EFNEP				X			0	0	0	0
Program Assistant, EFNEP				X			0	0	0	0
Program Assistant, SNAP				X			0	0	0	0

* If a position is changed from a part-time to a full-time position, show each as a separate position unit.
List positions in order of responsibility and include all staff and employees of agency in this schedule.
Non-professional employees performing similar services may be reported as a group.
(a.) Indicate only part-time employee. If necessary, footnote explanation.
(b.) Check if person is covered by retirement benefits.
(c.) Indicate only if less than 52 weeks.

EFNEP PA's are 30 to 40 hours per week
Amounts included are county salary dollars
SNAP Ed PA will be 37.5 hours per week

Unit Cost

Copy as needed for each program

UT / TSU Extension - Hamilton County

All Program Areas

Current Year Defined Unit of Service: A unit is a direct contact with an individual
participant in any educational program / activity, mailing, phone call, home visit, farm visit,
group meeting, client visit to office offered by UT / TSU Extension - Hamilton County employees.
(total from SUPER - System for University Program Evaluation and Reporting)

Unit Cost	2022	2021	2020	2019
Number of Units of Service	109084	89747	95478	101534
Direct Cost per Unit (1)	2.46	2.99	2.81	2.64
Total Cost per Unit	16.50	19.90	21.23	19.96
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

Unit Cost

Copy as needed for each program

**UT / TSU Extension - Hamilton County
Agriculture and Natural Resources, Resource Development**

Current Year Defined Unit of Service: A unit is a direct contact with an individual participant in any educational program / activity, mailing, phone call, home visit, farm visit, group meeting, client visit to office offered by UT / TSU Extension - Hamilton County employees.
(total from SUPER - System for University Program Evaluation and Reporting)

* New Agent hired in 2022

Unit Cost	2022*	2021	2020	2019
Number of Units of Service	4532	21556	31870	13210
Direct Cost per Unit (1)	16.38	3.67	2.46	5.93
Total Cost per Unit	79.26	27.73	22.95	55.37
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

Unit Cost

Copy as needed for each program

UT / TSU Extension - Hamilton County
Family and Consumer Sciences

Current Year Defined Unit of Service: A unit is a direct contact with an individual
participant in any educational program / activity, mailing, phone call, home visit, farm visit,
group meeting, client visit to office offered by UT / TSU Extension - Hamilton County employees.
(total from SUPER - System for University Program Evaluation and Reporting)

Unit Cost	2022	2021	2020	2019
Number of Units of Service	51302	43143	36052	57426
Direct Cost per Unit (1)	1.89	2.08	2.45	1.53
Total Cost per Unit	21.40	19.64	27.07	16.99
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

Unit Cost

Copy as needed for each program

UT / TSU Extension - Hamilton County
4-H Youth Development

Current Year Defined Unit of Service: A unit is a direct contact with an individual participant in any educational program / activity, mailing, phone call, home visit, farm visit, group meeting, client visit to office offered by UT / TSU Extension - Hamilton County employees.
(total from SUPER - System for University Program Evaluation and Reporting)

Unit Cost	2022	2021	2020	2019
Number of Units of Service	53250	25048	27556	30898
Direct Cost per Unit (1)	1.82	3.98	3.70	3.30
Total Cost per Unit	6.44	13.60	11.59	10.33
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

PROGRAM BUDGET SUPPORT REVENUE

UT/ISU Extension - Hamilton County	Total Col. 2,3&6		2 NATIONAL Dues or Support	SUPPORTING SERVICES			PROGRAM SERVICES DIRECT COSTS			
	2022-2023 Approved Budget	2023-2024 Proposed Budget		3 TOTAL Supp. Servs.	4 Management & General	5 Fund Raising	6 TOTAL Prog. Servs.	7 Agriculture	8 Family & Cons Scie	9 4-H Youth Develop
BUDGET BY SERVICES FOR										
SUPPORT/REVENUE FOR CURRENT OPERATIONS:										
4000 Contributions	1531579	1579847								
4200 Net Proceeds Special Events							304643	909727	365477	
4600 Other United Ways										
4601 CFC/Designations										
4700 United Way										
5000 Fees/Grants from Governmental Agencies										
6000 Membership Dues										
6200 Program Income										
6400 Sales to Public										
6500 Investment Income										
6600 Transfers to Operating Budget										
6700 Income from Previous Year										
6900 Miscellaneous										
*Support Requested from Hamilton County	268717	277611								
TOTAL SUPPORT/REVENUE DIRECT (A)	1800296	1857458						81113	99852	96646
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:								385756	1009579	462123
7000 Salaries Only (No Benefits)	1257570	1315529								
7100 Employee Health & Retirement Benefits	389869	369926						303973	666961	344595
7200 Employee Taxes, etc.	55871	51657						48829	257250	63847
8000 Professional Fees/Contract Service Payments	1000	1000						7010	34720	9927
8100 Supplies	42000	50416						300	350	350
8200 Telephone and Telegraph	9976	16876						10819	20976	18621
8300 Postage and Shipping	3000	3000						4325	8225	4326
8400 Occupancy								1000	1000	1000
8500 Equipment Rental and Maintenance	2075	2075							600	500
8600 Outside printing, Art Work, etc.										975
8700 Local Transportation	29555	32023							6992	15479
8800 Conferences, Conventions, etc.	5300	10876							788	2688
8900 Special Assistance to Individuals										7400
9000 Organization Dues (other than Acct. 9691)										
9100 Awards and Grants										
9200 Fund Raising/Self-Support Activities										
9300 Insurance										
9400 Miscellaneous										
9500 Depreciation										
9691 National Dues/Support Payments	1080	1080							120	430
9700 Equipment Purchases	3000	3000							1000	1000
TOTAL EXPENDITURES (B)	1800296	1857458						385756	1009579	462123

Hamilton County Government
Budget Year 2024
1015270 - HUMANE EDUCATIONAL SOCIETY

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>						
56003 APPROPRIATION	620,970	765,974	0	765,974	145,004	23.3%
	620,970	765,974	0	765,974	145,004	23.3%
	620,970	765,974	0	765,974	145,004	23.3%

Budget Request Summary

Hamilton County, Tennessee

FISCAL YEAR 2023-2024

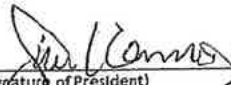
Corporate Agency Name: Humane Educational Society of Chattanooga, Inc


To: **Hamilton County, Tennessee**

The following schedule, embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year July 1, 2023-June 30, 2024 was considered and approved by our Board of Directors Executive Committee on February 7, 2023.

In the judgment of our Board, It represents the minimum needs of our organization for this fiscal year.

PROG 1	Operating budget requested	\$ <u>620,974</u>
	Capital budget requested	<u>145,000</u>
PROG 2	Operating budget requested	\$ <u> </u>
	Capital budget requested	<u> </u>
PROG 3	Operating budget requested	\$ <u> </u>
	Capital budget requested	<u> </u>
	Total requested from Hamilton County Government	\$ <u>765,974.00</u>

 2/08/23
(Signature of President)
Jim Kennedy

 2/08/23
(Signature of Agency Executive)
Rebecca Bryan

Use this format to indicate the following information; a separate page for each program is needed.

PROGRAM OUTCOME INFORMATION

HUMANE EDUCATIONAL SOCIETY ANIMAL SERVICES & CARE

(Program Name)

Agency Mission:

Provide a safe haven for homeless, abused and neglected animals in our community and advocate on their behalf.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

Humane Educational Society (HES) provides high-quality comprehensive animal services to Unincorporated Hamilton County. HES serves every necessary function - law enforcement, admissions, care, and outcomes according to best practices in order to meet no-kill and humane animal

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

- 1) Animal Protection Services: Enforce laws and ordinances set by the municipalities and state concerning animals to keep animals and people safe.
- 2) Sheltering: Provide a sanitary and safe environment for animals, meeting or exceeding industry standards of care and no kill save rate
- 3) Education: Educate the public through the media, special events, individual counseling, and school programs to promote humane treatment of animals.
- 4) Positive Outcomes: Find loving homes for animals surrendered to the shelter and unclaimed stray animals.
- 5) Community Support: Make our community a better one for people and animals by providing low-cost clinics, trap/neuter/release,

Priority Area Addressed:

Animal services must be provided in order to maintain a humane and safe community. Unincorporated Hamilton County makes up 79% of our 408 square miles of coverage area, requiring extended drive time for officers. Our ability to continue to serve in this role is compromised severely by lack of critical funding to meet basic minimum field operations standards, the most urgent issue being our fleet vehicles. HES serves all functions as animal control and shelter for Unincorporated Hamilton County, and in order to continue doing so, a capital request is being made for 2 animal services vehicles in FY 2024. Of the 3 vehicles currently used, 2 of these vehicles have over 200k miles and have incurred significant repair costs and outage time. At least one vehicle out for repairs regularly. and anticipate that at least one of them will be permanently out of commission before 2024. It is not physically possible to serve all emergencies, much less priority 2 and 3 calls, with only 2 vehicles. Failure to respond to those calls and very extended response time for emergencies will result in needless animal cruelty, suffering, and death, the public and HCSD will not receive assistance for non-emergencies, and the public will not receive services they need and expect. HES will also have no choice but to suspend other priorities as necessary. The trucks have another year of wear on them after HES funding was denied last year for 2 new vehicles.

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

Data on all animals and cases are collected via our shelter database software. Response rate for priority 1 and priority 2 calls, live release rate and other shelter-specific care performance metrics, attendance of education events, statistics on intake vs outcome, # of low cost clinic/TNR/chip clinic patients, volunteer program participation, and other data from our shelter software for more specific performance metrics.

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

HES responds to all priority 1 and priority 2 calls received by animal services when adequate vehicles and staffing are available, and other priorities as staffing and vehicle availability allows. HES took in 2,053 animals from Unincorporated Hamilton County in 2022 and meets or exceeds 90% no-kill standards year after year, and has met or exceeded 100% best practices recommended from the ASV (2nd edition of guidelines released in 1/2023, will be updating procedures accordingly and scoring compliance). We have several events and classes fully attended per month focused on education. HES adopted 2,145 animals in the last year with an overall save rate of 92%. HES served 1,205 community animals with low-cost no-

Schedule A

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

STATE: The total save rate in Tennessee is 88.6% with 59% of surveyed shelters meeting a no-kill 90%+ save rate (Best Friends Animal Society), HES live release rate is 92%.

LOCAL: The closest shelter with an animal services contract in size and proximity to HES for comparison is McKamey Animal Center (MAC), contracted with the City of Chattanooga for \$1.8M with 5% YOY increase. The MAC save rate is 88%. HES has 62% of the population and 240% of the square miles of MAC's area to serve. HES receives approximately \$5.56 per capita for Unincorporated Hamilton County animal services, MAC receives approximately \$9.94 per capita for City of Chattanooga animal services. HES serves ~408 square miles, ~88% of which is Unincorporated Hamilton County & a population of ~147,128, ~76% of which is Unincorporated Hamilton County.

HES receives \$620,974 in Hamilton County Appropriations per year, and has not seen a funding increase in over 5 years.

HES field services fleet consists of 3 trucks. Also on our lot are 2 vans were given by donors for purposes other than field services, they do not have the equipment necessary to be safely used field services.

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

N/A

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program Beneficiaries TOTAL			
a. Total Continuing from Previous Fiscal Year			
b. Total New for the Year			
c. Total Terminated During the Year			
2. Age Group TOTAL			
a. Infants-Under 5			
b. Between 5 and 12			
c. Between 13 and 17			
d. Between 18 and 29			
e. Between 30 and 64			
f. 65 and over			
g. Not Known			
3. Sex TOTAL			
a. Male			
b. Female			
c. Not Known			
4. Ethnic Background TOTAL			
a. White			
b. Black			
c. Hispanic			
d. Oriental			
e. Other - Ethnic Minority			
f. Not Known			
5. % Income Level TOTAL			
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999			
e. 15,000-19,999			
f. 20,000-29,999			
g. 30,000 and Over			
h. Not Known			
6. Location of Residence TOTAL			
a. Hamilton County			
b. Outside of Hamilton County			
c. Not Known			

CHATTANOOGA, TN, INC.

FUND BALANCE SHEET	TOTAL ALL FUNDS	
	6/30/2021 Audited	12/31/2022 Unaudited
ASSETS		
1. Cash		
2. Short-term Investments-at Cost, which is approx. Market Value	1,374,966	1,227,082
3. Accounts Receivable, less allowance for uncollectibles of \$		
4. Pledges receivable, less allowance for uncollectibles of \$		4,238
Unrestricted fund and land, building and equipment fund		
5. Grants receivable		
6. Materials for sale or use-at cost or market, whichever is lower	115,605	115,605
7. Prepaid expenses and deferred charges		
8. Board-designated long-term investments	12,308	66,308
9. Endowment fund investments		
10. Land, Buildings, and Equipment-at costs, less accumulated distribution of \$ 383,172		
11. Investments	10,483,549	10,483,549
12. _____	973,199	903,214
13. TOTAL ASSETS	12,959,627	12,799,996
LIABILITIES AND FUND BALANCES		
Liabilities:		
14. Accounts payable and accrued expenses		
15. Research grants	67,737	91,413
16. Support and revenue designated for future period		
17. _____ % Mortgage payable, due 20 _____		
18. Notes Payable		
19. _____	318,402	438,636
20. Total liabilities and deferred revenues		
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments		
22. Purchases of new equipment		
23. _____		
24. Current unrestricted, available for general activities	11,237,138	11,997,832
Current Restricted, Designated by Donors for:	1,336,350	272,115
25. _____		
26. _____		
27. Expended		
28. Unexpended-restricted		
29. Endowment Fund		
30. Total fund balances		
31. TOTAL LIABILITIES AND FUND BALANCES	12,959,627	12,799,996

Schedule D

To be completed if there is a minimum 10% increase or decrease in the funding request.

(Copy as needed for each program.)

**Major Differences In Support/Revenue and Expenses
Between This Year Budgeted and Estimates for 2024**

HUMANE EDUCATIONAL SOCIETY ANIMAL SERVICES & CARE

(Name of Program)

List Major Differences and Explain

Account Number	Item	This Year 2023	Estimate Next Year 2024	Increase or Decrease		Explanation
				Amount	%	
Animal Services	Animal Control Truck	0	90,000	NA CAPITAL	NA CAPITAL	HES animal protection services fleet consists of: 41: 210,000 miles, 2005 Ford F250 + animal control upfit 21: 155,000 miles, 2017 F250 + animal control upfit 31: 244,000 miles, 2015 Ford F250 Super + animal control upfit Truck 41 and 31 are both beyond their life expectancy of 200,000 miles and are likely to be fully inoperable due to daily use before the end of FYE 2024. Consequences of inadequate vehicles to provide adequate animal services include needless animal suffering and death, lack of response/prolonged delays in response for service, and major limitations on the services and law enforcement functions served. HES service area includes 408 square miles and over 171,353 residents. The cost is for a new F250 + animal control upfit, which is <u>estimated pending final quotes at time of purchase. 100% to animal protection services equipment.</u>
Animal Services	Animal Control Compact Van	0	55,000	NA CAPITAL	NA CAPITAL	A compact van, while it has limited utility vs the truck, as been selected as a stopgap second vehicle to save county costs. "Light duty" calls for pickups of non-aggressive animals, case follow-ups, issuing citations, court appearances, check conditions, etc can still be served in a compact van. This vehicle will require some custom upfitting for heat/ac in animal area, radios, crates, and other necessities. <u>This cost is estimated pending final quotes at time of purchase. 100% to animal protection services equipment.</u>

AGENCY: _____

SUPPORTING SCHEDULE:

N/A
FEES AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL

PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19 Total Fees From Governmental Agencies C/F					

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Schedule of Positions
(Schedule F)

Include the names of the employees for the agency. Provide all the information requested. Proposed new positions for the agency are to be listed indicating -0- budgeted under "Current"

Humane Educational Society
(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Title of Position	Name(s) Last Name, Initial	Part Time (a)	#Years Emp	Emp. Covered by Retirement (b)		Current			Requested		
						# Weeks Emp (c)	Annual Rate	Budgeted	# Weeks Emp (c)	Annual Rate	Budgeted
Executive Director			9.5	X			\$ 112,000	\$ 112,000			
Director of Administration			5.5	X			\$ 63,000	\$ 63,000			N/A
Dir Veterinary Services			2.4	X			\$ 100,000	\$ 100,000			
Education & Outreach Mgr			16.6	X			\$ 45,000	\$ 45,000			NO WAGE/LABOR BUDGET INCREASE REQUESTED FROM THE COUNTY FOR FY 2024
Volunteer Services Mgr			4.4	X			\$ 36,000	\$ 36,000			
Operations Coordinator			0.8	X		43	\$ 40,000	\$ 40,000			
(INTERIM) Animal Services Mgr			0.4	X		22	\$ 39,520	\$ 39,520			
Animal Care Manager			4.6	X			\$ 45,000	\$ 45,000			
Plcmt & Enrichment Mgr			11.6	X			\$ 40,000	\$ 40,000			
Medical Supervisor, LVMT			3.8	X			\$ 40,000	\$ 40,000			
Med Procedures & Program Mgr			3.3	X			\$ 41,600	\$ 41,600			
Maintenance Groundskeeper			1.3	X			\$ 31,200	\$ 31,200			
Foster Coordinator			3.4	X		0	\$ 31,200	\$ 31,200			
Plcmt & Enrichment Coord			0.0			32	\$ 29,120	\$ 29,120			
Enrichment and Training Coord			2.7	X			\$ 29,120	\$ 29,120			
Thrift Store Manager			2.5	X			\$ 34,080	\$ 34,080			
Surgical Assistant			0.7	X		35	\$ 33,280	\$ 33,280			
Part Time Veterinarian		PT	0.5			26	\$ 1,300	\$ 1,300			
Triage Veterinary Assistant			16.7	X			\$ 48,985	\$ 48,985			
Surgical Assistant		PT	1.1	X			\$ 17,680	\$ 17,680			
Part Time Veterinarian		PT	0.2			9	\$ 4,000	\$ 4,000			
Part Time Veterinarian		PT	0.8			39	\$ 8,320	\$ 8,320			
Part Time Veterinarian		PT	0.3			13	\$ 4,000	\$ 4,000			
Animal Care Supervisor			2.5	X			\$ 29,120	\$ 29,120			
Animal Care Supervisor			0.8	X		39	\$ 28,080	\$ 28,080			
Client Services Supervisor			2.3	X			\$ 30,160	\$ 30,160			
Client Services Supervisor			1.4	X			\$ 30,160	\$ 30,160			
Dispatcher			3.5	X			\$ 34,320	\$ 34,320			
Animal Services Officer			1.0	X			\$ 35,360	\$ 35,360			
Animal Services Officer			0.2			9	\$ 35,360	\$ 35,360			
Animal Care Associate		PT	0.9			48	\$ 11,440	\$ 11,440			
Animal Care Associate			0.8	X		39	\$ 23,920	\$ 23,920			
Animal Care Associate		PT	0.3			13	\$ 11,440	\$ 11,440			
Animal Care Associate			0.4	X		22	\$ 23,920	\$ 23,920			
Animal Care Associate			1.8	X			\$ 27,040	\$ 27,040			
Animal Care Associate		PT	1.1				\$ 11,440	\$ 11,440			
Animal Care Associate		PT	0.0			0	\$ 11,440	\$ 11,440			
Animal Care Associate			1.8	X			\$ 23,920	\$ 23,920			
Animal Care Associate		PT	0.1			4	\$ 14,040	\$ 14,040			
Animal Care Associate			0.4	X		22	\$ 23,920	\$ 23,920			
Animal Care Associate			4.5	X			\$ 30,160	\$ 30,160			
Animal Care Supervisor			5.1	X			\$ 31,200	\$ 31,200			
Animal Care Associate			1.8	X			\$ 31,200	\$ 31,200			
Animal Care Associate		PT	0.1			4	\$ 11,440	\$ 11,440			
Client Services Associate			0.4	X		22	\$ 26,000	\$ 26,000			
Client Services Associate			0.7	X		35	\$ 26,000	\$ 26,000			
Thrift Store Associate			0.6	X		30	\$ 23,920	\$ 23,920			
Thrift Store Associate		PT	0.6			30	\$ 23,920	\$ 23,920			
Veterinary Assistant			2.4	X			\$ 30,160	\$ 30,160			

Unit Cost

Copy as needed for each program

N/A

Current Year Defined Unit of Service: _____

Unit Cost	20__	20__	20__	20__
Number of Units of Service				
Direct Cost per Unit (1)				
Total Cost per Unit				
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

HAMILTON COUNTY, TENNESSEE
FISCAL YEAR 2023-2024

Agency Name: Humane Educational Society

1. Are the dollars Hamilton County appropriates to your agency designated for the benefit of a specific geographical segment of the community? X Yes No

2. If the answer to question number 1 above is yes, please explain.

HES provides animal services on a contract basis for multiple municipalities as well as Unincorporated Hamilton County. These services are contracted and paid for separately by each entity. Hamilton County appropriations enable HES to continue to provide animal services to residents of Unincorporated Hamilton County.

3. Please estimate the percentage of your services provided to the geographic area listed below:

Unincorporated County	<u>76%</u>
City of Chattanooga	<u>0%</u>
City of East Ridge	<u>0%</u>
City of Signal Mountain	<u>6%</u>
City of Red Bank	<u>0%</u>
City of Soddy Daisy	<u>9%</u>
City of Lakesite	<u>0%</u>
City of Walden	<u>1%</u>
City of Collegedale	<u>8%</u>
City of Ridgeside	<u>0%</u>
City of Lookout Mountain	<u>0%</u>
All areas outside of Hamilton County	<u>0%</u>
Total	<u>100%</u>

HUMANE EDUCATIONAL SOCIETY OF CHATTANOOGA, INC.
SCHEDULE I

	2022-2023 Approved Budget	2023-2024 Projected Budget
Revenue		
1 Shelter Revenue		
2100 Appropriations		
2110 Hamilton Co.	620,974	620,974
2120 Signal Mountain	9,900	9,900
2130 Collegedale	50,859	50,859
2140 Soddy Daisy	77,478	77,478
2150 Walden	11,436	11,436
Total 2100 Appropriations	770,647	770,647
2200 Service Fees		
2210 Adoptions	89,000	89,000
2220 Community Clinic	15,000	15,000
2230 Medical	10,000	10,000
2240 Admissions	18,000	18,000
2250 Animal Protection Services	12,000	12,000
2260 Onsite Retail (Taxed)	11,000	11,000
2270 TNR	5,000	5,000
2290 Alternative Placement	15,000	15,000
Total 2200 Service Fees	175,000	175,000
Total 1 Shelter Revenue	945,647	945,647
2 Non-Profit Revenue		
2300 Donations		
2310 General Donations	590,000	590,000
2320 Restricted Donations	55,000	55,000
2330 Coin Bank	10,500	10,500
2340 Grants	100,000	100,000
2360 Direct Mail Appeal Income	80,000	80,000
2370 Wills and Bequests	110,000	110,000
2380 Addl Non-Profit Revenue	205,967	261,305
Total 2300 Donations	1,151,467	1,206,805
2400 Fundraising Income		
2410 Fundraiser Paws in the Park (PIP)		
2420 Fundraiser Rescues on the Runway (ROR)	300,000	350,000
2430 Fundraiser Drives For Lives (DFL)	40,000	40,000
2440 Miscellaneous Fundraisers	35,000	35,000
2499 Fundraising Other	60,000	60,000
Total 2400 Fundraising Income	435,000	485,000
Total 2 Non-Profit Revenue	1,586,467	1,691,805
3 Retail Sales Revenue		
2500 Retail Sales		
2510 Thrift Store Gross	245,000	245,000
Total 2500 Retail Sales	245,000	245,000
Total 3 Retail Sales Revenue	245,000	245,000
Total Revenue	2,777,115	2,882,453
Expenditures		
4 Shelter Expenses		
3000 Department/Program Costs		
3010 Animal Protection Services	29,000	29,000
3020 Vehicle Expenses (Non ASO)	4,700	10,000
3030 Volunteer Expenses	4,700	4,700
3040 Education/Outreach	3,500	3,500
3050 Animal Transport	550	550
3060 Enrichment	4,000	4,000

3070 Foster	3,500	3,500
3099 Department/Program Other	900	900
Total 3000 Department/Program Costs	50,850	56,150
3100 Animal Care		
3110 Animal Care Equipment	3,200	3,200
3120 Animal Care Supplies	72,000	85,000
Total 3100 Animal Care	75,200	88,200
3200 Veterinary		
3210 Veterinary Standard Care	49,000	49,000
3220 Veterinary Surg/Med/Treatment/Equipm	86,500	175,000
3270 Outside Services	17,000	12,000
Total 3200 Veterinary	152,500	236,000
Total 4 Shelter Expenses	278,550	380,350
5 Retail Expenses		
3300 Thrift Store Expenses		
3310 TS - Rent	48,000	48,000
3320 TS - Merchant Services	6,000	6,000
3330 TS - Supplies & Equipment	3,000	3,000
3340 TS - Repair & Maintenance	2,800	2,800
3350 TS - S&U Tax Paid	15,000	15,000
3360 TS - Advertising	25	25
3371 TS - Water	580	580
3372 TS - Sewer	650	650
3373 TS - Electricity	9,000	9,000
3374 TS - Garbage and Storage	1,500	2,100
Total 3300 Thrift Store Expenses	86,555	87,155
Total 5 Retail Expenses	86,555	87,155
6 Fundraising Costs		
3400 Fundraising Expenses		
3410 Fundraising Expenses	50,000	50,000
Total 3400 Fundraising Expenses	50,000	50,000
Total 6 Fundraising Costs	50,000	50,000
7 Employee Expenses		
4100 Labor		
4110 Salary & Wages	1,653,765	1,653,765
Total 4100 Labor	1,653,765	1,653,765
4200 Payroll Expense		
4210 Payroll Service Fees	12,500	16,000
4220 Social Security & Medicare - Employer	126,513	131,574
4230 TN Employment Security (SUI)	1,500	1,500
Total 4200 Payroll Expense	140,513	149,074
4300 Employee Benefits		
4310 Employee Health & Life Insurance	116,247	121,000
4320 Simple IRA Matching (American Funds)	30,884	32,120
Total 4300 Employee Benefits	147,131	153,120
4400 Employee Education & Certification		
4410 Employee Training/Certification	2,000	3,891
4420 Travel	1,500	1,500
4430 Certifications & Professional Membership	2,400	254
4440 Hiring & Recruiting	23,000	14,453
Total 4400 Employee Education & Certification	28,900	20,098
Total 7 Employee Expenses	1,970,310	1,976,056
8 Overhead Expenses		
5100 Utilities		
5110 Electricity	72,000	75,000
5120 Water	12,500	14,500
5130 Telephone	9,300	8,400
5140 Internet	3,100	11,500

5150 Gas	22,000	14,000
5170 Refuse Disposal	9,600	9,600
Total 5100 Utilities	128,500	133,000
5200 Administrative		
5210 Office Supplies	7,500	7,500
5220 Printing	14,500	18,000
5230 Computer & Software	8,000	9,400
5240 Postage	4,000	3,500
5250 Security	550	
5260 Uniforms	4,600	1,400
5270 Meals	2,500	2,500
5299 Other Administrative		247
Total 5200 Administrative	41,650	42,547
5300 Professional Fees		
5310 Bookkeeping	32,000	31,200
5320 Human Resources	47,000	44,400
5330 Audit Report	15,000	16,000
5340 Advertising	5,000	6,000
5350 Legal	500	1,000
5360 Information Technology (IT)	425	750
Total 5300 Professional Fees	99,925	99,350
5400 Repair & Maintenance		
5410 Repairs and Maintenance	26,000	28,000
Total 5400 Repair & Maintenance	26,000	28,000
5500 Commercial Insurances		
5510 Workmans Compensation	20,000	20,000
5560 D & O Insurance	3,894	3,894
5610 Umbrella (Commercial Excess)	4,832	5,000
5660 Comercial - Property/General	33,899	35,000
Total 5500 Commercial Insurances	62,625	63,894
7000 Other Administrative Costs		
7100 Shelter Certifications & Registrations	1,500	1,500
7200 Board Expenses	1,200	1,200
Total 7000 Other Administrative Costs	2,700	2,700
Total 8 Overhead Expenses	361,400	369,491
9 Other - Overhead		
5600 Bank Charges		
5710 Service Charge	1,600	500
5720 Merchant Services, Stripe Fees, Vendor Ir	21,700	10,500
Total 5600 Bank Charges	23,300	11,000
5800 Interest Paid		
5810 Interest Expense	4,000	5,000
Total 5800 Interest Paid	4,000	5,000
6100 Taxes		
6110 Sales Taxes Paid	1,000	1,400
6120 Property Taxes	2,000	2,000
Total 6100 Taxes	3,000	3,400
9000 Uncategorized Expense		
Total 9 Other - Overhead	30,300	19,400
Total Expenditures	2,777,115	2,882,452
Net Revenue	(0)	(0)

HUMANE EDUCATIONAL SOCIETY BOARD OF DIRECTORS CONTACTS

#	MEMBER	JOINED	TERM ENDS	TITLE	JOIN	EMAIL	HOME/CELL PHONE	HOME ADDRESS	CITY	STATE	ZIP
1	Tai Federico	Mar-2004	Jun-2024	Immediate Past Pres, ex.of. (2022)	Mar-2004	thefedericos@comcast.net	(423)605-6011	123 Brelsford Rd	Chattanooga	TN	37405
2	Jed Mescon	Feb-2004	Jun-2023	Member	Feb-2004	mesconjed@gmail.com	(423)267-5412	2103 Mountain Hollow Rd	Signal Mtn	TN	37377
3	Meghan Scanlon Roach	Jan-2006	Jun-2023	Member	Jan-2006	msroach24@gmail.com	(423)693-3949	1624 Edgewood Circle	Chattanooga	TN	37405
4	Michael Swan	Feb-2007	Jun-2024	Member	Feb-2007	michaelswan@comcast.net	(901)230-0044	7888 Tranquility Dr	Ooltewah	TN	37363
6	Mike Haskew	Jul-2013	Jun-2024	Member	Jul-2013	mhaskew3734@comcast.net	(423)238-8618	7301 Shallowford Rd	Chattanooga	TN	37421
7	Cindy Hall	1/1/2017	Jun-2026	Vice President (2022)	1/1/2017	cdh@smrw.com	(423)364-3474	955 Vine Street	Chattanooga	TN	37403
8	Trish Foy	Nov-2017	Jun-2026	Member	Nov-2017	trishwoy@gmail.com	(423)240-2950	234 W. Brow Rd	Lookout Mtn	TN	37350
9	Margaret Ann Haley	Nov-2017	Jun-2026	Secretary (2022)	Nov-2017	lookoutmtn@aol.com	(423)802-2875	103 W. Brow Oval	Lookout Mtn	TN	37350
	Beverley Coulter			Member	Nov-2017	bcoulter007@gmail.com	(423)557-4914	PO Box 39	Signal Mtn	TN	37377
10	Joel Susman	Jul-2020	Jun-2024	Treasurer (2022)	Jul-2020	bluegrassfan0518@epbfi.com	(423)505-5108	715 Swansons Ridge Rd	Chattanooga	TN	37421
11	Blair Cornman	Jul-2020	Jun-2024	Member	Jul-2020	cornmanb@gmail.com	(215)301-2732	1108 Sunset Dr	Signal Mtn	TN	37377
12	Jim Kennedy	Jan-2021	Jun-2025	President (2022)	Jan-2021	jkennedy0405@outlook.com	(423)718-8070	1324 Lawrence Rd	Chattanooga	TN	37405
13	Clare Gruber	Jan-2021	Jun-2025	Member	Jan-2021	clare4bama@gmail.com	(423)903-7079	900 Scenic Hwy	Lookout Mtn	TN	37405
14	Cherie Martinez	Jan-2021	Jun-2025	Member	Jan-2021	flygirl01@epbfi.com	(423)802-6036	1098 Constiution Dr	Chattanooga	TN	37405
15	Julie Guerry	Jul-2022	Jun-2023	Member	Jul-2022	julieguerry@comcast.net	(423)580-5411	1700 North Ave	Chattanooga	TN	37405
16	Angela Rich	Jul-2022	Jun-2023	Member	Jul-2022	arich@baylorschool.org	(423)322-7424	1322 Highland Rd	Chattanooga	TN	37415
17	Don Curtis	Jul-2022	Jun-2025	Member	Jul-2022	dcurtis@baylorschool.org	(423)309-3972	2601 Boston Branch Cir	Signal Mtn	TN	37377
18	Jimmy Adams	Jul-2022	Jun-2026	Member	Jul-2022	jimmy7918@aol.com	(423)883-7383	1116 Rivercrest Dr	Chattanooga	TN	37415
19	Mary Kilbride	Jul-2022	Jun-2026	Member	Jul-2022	mhkilbride@aol.com	(423)718-7471	1602 Riverview Rd	Chattanooga	TN	37405
20	Susan Harris	Jul-2022	Jun-2026	Member	Jul-2022	susan@chattanoogatourism.com	(423)322-7357	939 Brynwood Dr	Chattanooga	TN	37415
21	Chappell Kane	Mar-1999	Honorary	Honorary	Jul-2022						
	Rebecca Bryan			Executive Director		rebeccabryan@heschatt.org	(423) 624-5302 x223	4155 Randolph Cir	Chattanooga	TN	37406

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

DRAFT

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

INDEX TO REPORT

JUNE 30, 2021 AND 2020

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DRAFT

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Humane Educational Society of Chattanooga, Tennessee, Inc.
Chattanooga, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of Humane Educational Society of Chattanooga, Tennessee, Inc., a Tennessee nonprofit corporation, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Humane Educational Society of Chattanooga, Tennessee, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years ended June 30, 2021 and 2020 in accordance with accounting principles generally accepted in the United States of America.

Chattanooga, Tennessee
November 18, 2022

DRAFT

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2021 AND 2020

	ASSETS	
	2021	2020
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,374,966	\$ 1,231,819
Grants and contributions receivable	115,605	661,648
Prepaid expenses	<u>12,308</u>	<u>8,308</u>
Total current assets	<u>1,502,879</u>	<u>1,901,775</u>
INVESTMENTS	<u>973,199</u>	<u>737,272</u>
PROPERTY AND EQUIPMENT		
Furniture and fixtures	208,948	25,808
Equipment	692,031	296,309
Vehicles	261,098	300,516
Building and improvements	9,324,297	1,064,445
Construction in progress	-	6,252,751
Land	<u>380,347</u>	<u>380,347</u>
	10,866,721	8,320,176
Accumulated depreciation	<u>(383,172)</u>	<u>(867,017)</u>
Total property and equipment	<u>10,483,549</u>	<u>7,453,159</u>
TOTAL ASSETS	<u>\$ 12,959,627</u>	<u>\$ 10,092,206</u>

The accompanying notes are an integral part of the financial statements.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2021 AND 2020

	2021	2020
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of notes payable	\$ 284,669	\$ 328,825
Line of credit	-	120,010
Accounts payable	-	627,704
Accrued expenses	<u>67,737</u>	<u>53,454</u>
Total current liabilities	<u>352,406</u>	<u>1,129,993</u>
LONG-TERM DEBT		
Notes payable	<u>33,733</u>	<u>54,939</u>
NET ASSETS		
Net assets without donor restrictions	11,237,138	7,600,917
Net assets with donor restrictions	<u>1,336,350</u>	<u>1,306,357</u>
Total net assets	<u>12,573,488</u>	<u>8,907,274</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 12,959,627</u>	<u>\$ 10,092,206</u>

The accompanying notes are an integral part of the financial statements.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2021

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND OTHER SUPPORT			
Special events	\$ 234,206	\$ -	\$ 234,206
Less: costs of direct benefits to donors	(55,167)	-	(55,167)
Net special events revenue	<u>179,039</u>	-	<u>179,039</u>
Contributions:			
Donations	1,543,323	29,993	1,573,316
Government appropriations	770,644	-	770,644
Government grants	3,747,249	-	3,747,249
Shelter revenue	127,498	-	127,498
Thrift store sales	223,156	-	223,156
Gain on investments	191,062	-	191,062
Interest and dividends	42,140	-	42,140
Total revenue and other support	<u>6,824,111</u>	<u>29,993</u>	<u>6,854,104</u>
OPERATING EXPENSES			
Program services	2,183,636	-	2,183,636
Management and general	740,041	-	740,041
Fundraising	264,213	-	264,213
Total operating expenses	<u>3,187,890</u>	<u>-</u>	<u>3,187,890</u>
NET CHANGE IN NET ASSETS	3,636,221	29,993	3,666,214
Net assets - beginning of year	<u>7,600,917</u>	<u>1,306,357</u>	<u>8,907,274</u>
Net assets - end of year	<u>\$ 11,237,138</u>	<u>\$ 1,336,350</u>	<u>\$ 12,573,488</u>

The accompanying notes are an integral part of the financial statements.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND OTHER SUPPORT			
Special events	\$ 36,639	\$ -	\$ 36,639
Less: costs of direct benefits to donors	(9,731)	-	(9,731)
Net special events revenue	<u>26,908</u>	-	<u>26,908</u>
Contributions:			
Donations	975,707	869,162	1,844,869
Government appropriations	770,644	-	770,644
Government grants	6,170,635	-	6,170,635
Shelter revenue	223,277	-	223,277
Thrift store sales	157,202	-	157,202
Loss on investments	(37,946)	-	(37,946)
Interest and dividend income	35,167	-	35,167
Other income	14,123	-	14,123
Net assets released from restrictions	<u>768,280</u>	<u>(768,280)</u>	<u>-</u>
Total revenue and other support	<u>9,103,997</u>	<u>100,882</u>	<u>9,204,879</u>
OPERATING EXPENSES			
Program services	1,367,949	-	1,367,949
Management and general	461,885	-	461,885
Fundraising	<u>231,886</u>	<u>-</u>	<u>231,886</u>
Total operating expenses	<u>2,061,720</u>	<u>-</u>	<u>2,061,720</u>
NET CHANGE IN NET ASSETS	7,042,277	100,882	7,143,159
Net assets - beginning of year	558,640	933,360	1,492,000
Prior period adjustment	-	272,115	272,115
Net assets - beginning of year, as restated	<u>558,640</u>	<u>1,205,475</u>	<u>1,764,115</u>
Net assets - end of year	<u>\$ 7,600,917</u>	<u>\$ 1,306,357</u>	<u>\$ 8,907,274</u>

The accompanying notes are an integral part of the financial statements.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

STATEMENTS OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2021

	Program Services	Management and General	Fundraising	Total
Advertising and promotional	\$ -	\$ -	\$ 3,645	\$ 3,645
Animal care	223,416	-	-	223,416
Bank service charge	4,839	8,944	4,103	17,886
Building expense	-	66,375	-	66,375
Depreciation	239,894	42,334	-	282,228
Dues and registrations	2,615	654	-	3,269
Education	2,548	761	-	3,309
Employee benefits	101,073	16,424	8,843	126,340
Insurance	51,268	27,606	-	78,874
Interest	-	21,312	-	21,312
Loss on disposal of assets	558,057	98,481	-	656,538
Office materials	5,041	13,870	2,864	21,775
Payroll fees	27,566	10,601	4,241	42,408
Payroll taxes	86,982	33,454	13,382	133,818
Printing and postage	-	-	10,757	10,757
Professional fees	-	77,574	-	77,574
Property taxes	-	4,593	-	4,593
Repairs and maintenance	3,774	5,660	-	9,434
Salaries and wages	768,453	295,559	118,224	1,182,236
Supplies	-	-	17,269	17,269
Thrift store	-	-	78,845	78,845
Utilities	89,752	15,839	-	105,591
Vehicle	18,358	-	2,040	20,398
TOTAL EXPENSES	\$ 2,183,636	\$ 740,041	\$ 264,213	\$ 3,187,890

The accompanying notes are an integral part of the financial statements.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

STATEMENTS OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2020

	Program Services	Management and General	Fundraising	Total
Advertising and promotional	\$ -	\$ -	\$ 1,883	\$ 1,883
Animal care	258,989	-	-	258,989
Bank service charge	1,440	13,287	1,440	16,167
Depreciation	76,920	11,645	-	88,565
Dues and registrations	1,769	442	-	2,211
Education	2,653	121	-	2,774
Employee benefits	80,235	26,746	-	106,981
Insurance	25,288	13,615	-	38,903
Interest	-	35,625	-	35,625
Office materials	3,540	20,766	986	25,292
Payroll fees	3,732	1,435	574	5,741
Payroll taxes	32,755	12,599	5,039	50,393
Printing and postage	-	-	13,215	13,215
Professional fees	4,293	5,021	-	9,314
Property taxes	-	5,376	-	5,376
Repairs and maintenance	2,393	5,729	798	8,920
Salaries and wages	759,325	292,048	116,819	1,168,192
Supplies	-	-	15,338	15,338
Thrift store	-	-	74,509	74,509
Utilities	91,489	16,145	-	107,634
Vehicle	23,128	1,285	1,285	25,698
TOTAL EXPENSES	\$ 1,367,949	\$ 461,885	\$ 231,886	\$ 2,061,720

The accompanying notes are an integral part of the financial statements.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

STATEMENTS OF CASH FLOWS

JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ 3,666,214	\$ 7,143,159
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation	282,228	88,565
Loss on disposal of equipment	656,538	-
Net (gain) loss on investments in marketable securities	(233,202)	2,779
Donated securities	(16,796)	(125,057)
Changes in operating assets and liabilities:		
Grants and contributions receivable	546,043	(651,815)
Prepaid expenses	(4,000)	-
Accounts payable	(627,704)	460,598
Accrued expenses	14,283	14,270
Net cash from operating activities	<u>4,283,604</u>	<u>6,932,499</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(3,969,156)	(6,006,545)
Purchase of investments in marketable securities	-	(33,360)
Investment earnings reinvested	14,071	53,683
Investment earnings distributed to Organization	-	228,063
Net cash from investing activities	<u>(3,955,085)</u>	<u>(5,758,159)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings on line of credit	(120,010)	(3,306)
Principal payments on long-term debt	(65,362)	(46,411)
Net cash from financing activities	<u>(185,372)</u>	<u>(49,717)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	143,147	1,124,623
Cash and cash equivalents - beginning of year	<u>1,231,819</u>	<u>107,196</u>
Cash and cash equivalents - end of year	<u>\$ 1,374,966</u>	<u>\$ 1,231,819</u>
SUPPLEMENTAL CASH FLOW INFORMATION		
Interest paid	<u>\$ 21,312</u>	<u>\$ 35,624</u>

The accompanying notes are an integral part of the financial statements.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

The Humane Educational Society of Chattanooga, Tennessee, Inc. (the Society) is a not-for-profit Society. Its mission is to provide a safe haven for homeless, abused and neglected animals in the community and advocate on their behalf. The Society provides adoption services, animal protection, cruelty investigation, pet licenses, and essential care for homeless pets.

The Society is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable state laws, and contributions to it are tax deductible within the limitations prescribed by the Code.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Society have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Financial Accounting Standards Board (FASB) establishes GAAP in the Accounting Standards Codification (ASC). Updates to the ASC are done through the issuance of Accounting Standards Updates (ASU).

Classification of Net Assets

Net assets of the Society are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Society. These net assets may be used at the discretion of the Society's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Society or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restriction in the statement of activities. When restricted contributions are received and the restrictions are met in the same accounting period, they are reported as unrestricted support. At June 30, 2021 and 2020, there was \$1,336,350 and \$1,306,357, respectively, in net assets with donor restrictions for building/land fund.

(Continued)

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Society considers all monies in banks and highly liquid investments with original maturity dates of three months or less when purchased to be cash equivalents. The Society did not have any restricted cash at June 30, 2021 and 2020.

Contributions Receivable and Allowance for Doubtful Accounts

Contributions receivable consist of funding committed to the Society. Management evaluates the collectability of receivables on a case-by-case basis. As of June 30, 2021 and 2020, no allowance has been recorded as management considers all amounts collectible.

Property and Equipment

Property and equipment are stated at cost or at the estimated fair value at the date of gift, if donated. Significant additions and improvements that have estimated useful lives in excess of one year are capitalized. Other expenditures for repairs and maintenance are expensed in the year incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective classes of assets as follows:

	Useful Life
Furniture and fixtures	7 years
Equipment	5 years
Vehicles	5 years
Building and improvements	15 - 40 years

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP sets out a fair value hierarchy. The three levels of the fair value hierarchy are described below:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2 – Unadjusted quoted prices in active markets for similar assets or liabilities or unadjusted quoted prices for similar assets or liabilities in markets that are not active or inputs other than quoted prices that are observable for the asset or liability.

Level 3 – Unobservable inputs which reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and the risk inherent in the inputs to the model.

(Continued)

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Investments in marketable securities with readily determinable fair values are reported at their fair values in the statements of financial position. Realized and unrealized gains and losses are included in the statement of activities.

Net realized and unrealized gains and losses on investments are reported as increases or decreases in unrestricted net assets unless its use is restricted by explicit donor stipulations or by law. These gains and losses are reflected net of investment management expenses. Interest and dividends are recorded at the earlier of when incurred or when paid and are reported as in the statement of activities.

Revenue Recognition

On July 1, 2019, the Society adopted ASU 2014-09, *Revenue from Contracts with Customers*, and all subsequent amendments to the ASU (collectively, ASC 606). ASC 606 outlines a comprehensive five-step revenue recognition model based on the principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The five-step revenue recognition model is as follows:

- 1) Identify the contract with a customer
- 2) Identify the performance obligations in the contract
- 3) Determine the transaction price
- 4) Allocate the transaction price to performance obligations in the contract
- 5) Recognize revenue when or as the Society satisfies a performance obligation

The adoption of this ASU did not have an impact on the Society's financial statements. Based on the Society's evaluation process, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standard.

The Society receives its revenues from three basic sources: (1) government appropriations; (2) donations from special events and contributions made directly to the Society; (3) and investment income from its board-discretionary investments. Revenue from grants and donations are recognized when received or pledged. Revenue from investments is recognized in the month it is earned.

Uses of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(Continued)

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising Expenses

The Society expenses advertising costs as they are incurred. Advertising expenses for the year ended June 30, 2021 and 2020 were \$3,645 and \$1,883, respectively.

Income Taxes

The Society is exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is reflected in the financial statements.

Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. All allocations are determined by management and allocated based on time and effort.

Concentration of Credit Risk

The Society maintains cash balances at various financial institutions, whose accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Society's balance on deposit at the banks may exceed \$250,000 from time to time throughout the year. At June 30, 2021 and 2020, the deposits in excess of the FDIC limit totaled \$856,372 and \$825,838, respectively

NOTE 3 – AVAILABILITY AND LIQUIDITY

The following represents the Society's financial assets at June 30:

	2021	2020
Financial assets at year-end:		
Cash and cash equivalents	\$ 1,374,966	\$ 1,231,819
Grants and contributions receivable	115,605	661,648
Investments in marketable securities	<u>973,199</u>	<u>737,272</u>
Total financial assets	<u>2,463,770</u>	<u>2,630,739</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	<u>\$ 1,336,350</u>	<u>\$ 1,306,357</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,127,420</u>	<u>\$ 1,324,382</u>

(Continued)

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 3 – AVAILABILITY AND LIQUIDITY (Continued)

The Society is substantially supported by government appropriations and unrestricted contributions. The majority of income received is used to fund ongoing operations.

As part of the Society's cash management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Additionally, the Society has approximately 43% of its estimated annual functional expenditures in cash.

NOTE 4 – INVESTMENTS

The Society accounts for its investments in securities according to ASC Topic 820, *Fair Value Measurements*. The investment inputs at fair value are all reported as Level 1 for the years ended June 30, 2021 and 2020 and consist of the following:

	2021	2020
Equity securities	\$ 23,568	\$ 2,944
Mutual funds	<u>949,631</u>	<u>734,328</u>
Total	<u>\$ 973,199</u>	<u>\$ 737,272</u>

NOTE 5 – LINE OF CREDIT

The Society has a revolving line of credit with a bank under which the Society may borrow up to \$150,000 at the bank's prime rate plus 1.75% (5% at June 30, 2021 and 2020). There was no outstanding balance at June 30, 2021. The balance outstanding was \$120,010 at June 30, 2020.

NOTE 6 – NOTES PAYABLE

A summary of notes payable as of June 30, 2021 and 2020 is as follows:

	2021	2020
Note payable to Millennium Bank, accruing interest at 6% monthly and renews annually, and maturing October 2021, secured by real property.	\$ 277,370	\$ 309,479
Note payable to Millennium Bank, payable in monthly installments of \$1,334, including interest at 6.5%, maturing April 2024, secured by a vehicle	41,032	54,135
Note payable to Tennessee Valley Federal Credit Union, payable in monthly installments of \$585, including interest at 3.35%, paid in full	<u>-</u>	<u>20,150</u>
	318,402	383,764
Less current portion	<u>(284,669)</u>	<u>(328,825)</u>
Total long-term debt	<u>\$ 33,733</u>	<u>\$ 54,939</u>

(Continued)

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 6 – NOTES PAYABLE (Continued)

Future maturities of notes payable at June 30, 2021, are as follows:

	\$ 284,669
2022	7,661
2023	<u>26,072</u>
2024	<u>\$ 318,402</u>

NOTE 7 – NET ASSETS WITH RESTRICTIONS

The following represents the Society's net assets with donor restrictions at June 30:

	2021	2020
Building fund	\$ 1,331,350	\$ 1,306,357
Flood damage	<u>5,000</u>	<u>-</u>
Total financial assets	<u>\$ 1,336,350</u>	<u>\$ 1,306,357</u>

NOTE 8 – CONCENTRATIONS AND SOURCES OF REVENUE AND SUPPORT

A large portion of the Society's revenue and support is from Hamilton County appropriations. For the year ended June 30, 2021 and 2020, the support totaled \$620,970 and \$620,970, respectively and comprised approximately 10% and 6% of the Society's total revenue for the years ended June 30 2021 and 2020, respectively.

In 2018, the Hamilton County Board of Commissioners authorized the funding of a new building to be built, owned, and maintained by the Society, in an amount not to exceed \$10,000,000. Revenue related to this agreement totaled \$3,747,249 and \$5,980,635 and represented approximately 55% and 65% for years ended June 30, 2021 and 2020, respectively.

NOTE 9 – RETIREMENT PLAN

The Society provides a 401(k) retirement plan to all full time employees who meet the eligibility requirements under the plan. The Society matches up to 3% of an employee's salary (contingent upon employee salary deferrals). Total expense under the plan for the year ended June 30, 2021 and 2020 totaled \$19,011 and \$13,127, respectively.

NOTE 10 – OPERATING LEASE COMMITMENTS

The Society leases its thrift store facility on a month-to-month basis. The lease requires monthly payments of \$4,000. Total rent expense was \$52,000 and \$39,750 for the years ended June 30, 2021 and 2020, respectively.

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 11 – PAYCHECK PROTECTION PROGRAM LOAN

The Society received a Paycheck Protection Program (PPP) loan in April 2020 totaling \$190,000 from the U.S. Small Business Administration (SBA). During fiscal year 2021, the balance was forgiven in full by the SBA. Therefore, \$190,000 these funds have been included in the statement of activities and net assets as governmental grant revenues for the year ended June 30, 2020.

NOTE 12 – UNCERTAIN TAX POSITIONS

The Society follows the accounting guidance for uncertainty in income taxes using the provisions of FASB ASC Topic 740, *Income Taxes*, which specifies the accounting for uncertainty income taxes recognized in an entity's financial statements. Based on its evaluation, the Society has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Society's evaluation was performed for the tax years ended June 30, 2018 through June 30, 2021, for U.S. federal income tax. These are the years which remain subject to examination by major tax jurisdictions as of the year ended June 30, 2021.

NOTE 13 – NEW ACCOUNTING PRONOUNCEMENTS

The FASB issued ASU 2016-02, *Leases (Topic 842)*, in February 2016. ASU 2016-02 requires the recognition, by lessees, of assets and liabilities that arise from all lease transactions, except for leases with a lease term of 12 months or less. The lessee accounting model under ASU 2016-02 retains two types of leases: finance leases, which are to be accounted for in substantially the same manner as the existing accounting for capital leases, and operating leases, which are to be accounted for (both in the statement of activities and the statement of cash flows) in a manner consistent with existing accounting for operating leases. ASU 2016-02 also requires expanded qualitative and quantitative disclosures regarding the amount, timing, and uncertainty of cash flows arising from leases. ASU 2016-02 applies to the Society's financial statements for the year ending June 30, 2023, with earlier implementation permitted. The Society's management has not determined the impact on its financial statements as a result of implementing ASU 2016-02.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

During the year ended June 30, 2020, management became aware of construction in progress that was not previously reported in the financial statements which resulted in an understatement of construction in progress and an overstatement of net assets with donor restrictions as of June 30, 2019. Net assets with donor restrictions as of June 30, 2019 were restated as follows:

Net assets with donor restrictions, at beginning of year, as previously reported	\$ 933,360
Prior period adjustment	<u>272,115</u>
Net assets with donor restrictions, at beginning of year, as restated	<u>\$ 1,205,475</u>

**HUMANE EDUCATIONAL SOCIETY OF
CHATTANOOGA, TENNESSEE, INC.**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

NOTE 15 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to June 30, 2021 through November 18, 2022 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Management has not identified any items requiring recognition or disclosure.

DRAFT

*Hamilton County Government
 Budget Year 2024
 1015550 - URBAN LEAGUE*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>						
56003 APPROPRIATION	50,000	100,000	0	100,000	50,000	100.0%
	50,000	100,000	0	100,000	50,000	100.0%
	50,000	100,000	0	100,000	50,000	100.0%

Use this format to indicate the following information; a separate page for each program is needed.

PROGRAM OUTCOME INFORMATION

(Program Name)

Agency Mission:

For nearly 40 years, the Urban League of Greater Chattanooga has worked to **enable African Americans, other ethnic minorities, and disadvantaged persons to secure economic self-reliance, parity, power, and civil rights to live a better quality of life.** We achieve our mission by partnering with a variety of community stakeholders to deliver programming and initiatives through three **newly created ULGC empowerment centers: Center for Education, Workforce, and Family Empowerment, Center for Economic and African American Business Success, and the Center for Equity and Inclusive Leadership.** These centers are designed to meet the emerging needs of people of color and low-income/disadvantaged individuals of all backgrounds—supporting the overall economic prosperity for those we serve and our community.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

This ongoing funding will help provide continued services to disadvantaged residents of Hamilton County through family empowerment initiatives, such as; workforce development, youth development, educational attainment and free Volunteer Income Tax Assistance.

In addition, we will continue to support Hamilton County Government with minority contractor compliance services through our Center for Economic and African American Business Success and compliance staff to assess compliance of general contractors in relation to Hamilton County supplier diversity goals and efforts to secure minority subcontractors and employees.

Further, the goal of the ULGC program is to reach and support underserved small businesses, with emphasis on disadvantaged business enterprises to help grow their revenues and impact on the local economy.

Besides the intrinsic value of supporting the most vulnerable residents in a community, a more equitable society would benefit everyone. Studies have estimated that the US would gain \$2.1T every year in GDP by closing the inequality gap.

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

1. Ensure that a list of qualified minority contractors is made available to the County, Association of General Contractors, construction firms, general contractors and other organizations who may have an interest in hiring these contractors; and to monitor whether those contractors are given opportunities to bid on County-sponsored projects as sub-contractors.
2. Create an ecosystem of supports, both in-person and digitally to offer our signature business development program unique to ULGC only. Provide B2B and B2C networking opportunities, technical assistance, workshops and webinars, to meet specific needs common to Hamilton County disadvantaged businesses.
3. Prepare low-skilled, low-income, individuals with the skills and opportunities necessary to succeed in jobs which pay a living wage and prospects of upward economic mobility. We will do this through credentials and workforce partnerships.
Continue to offer free tax services to Hamilton County residents who are low-income, seniors, veterans and others who earn less than \$60k per year.
4. Continue to offer youth development services through our Project Ready/National Achievers Society program for HCS students in grades 10-12 for positive social, academic, civic, leadership and postsecondary development. Continue after school programs in partnership with Hamilton County Schools.
5. Provide free tax services to disadvantaged residents.

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the Priority Areas please indicate both the Priority Area and the Expected Result)

Economic & Workforce development, Supplier Diversity, Upward Economic Mobility

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

- 1: As requested by the County purchasing division, provide an assessment and document the number of women and minority owned businesses participating as sub-contractors and workers for Hamilton County funded construction projects. Quality of partnership with purchasing division to provide guidance and connections to purchasing division on ways and opportunities to improve outcomes with diverse business spend (i.e. ongoing communication and progress on efforts toward goals).
- 2-5. The number of individuals who participate in the Urban League workforce development programs, number of those who receive VITA tax services, number of disadvantaged entrepreneurs served by ULGC's CEEAABS and number of youth served by ULGC.

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

The ULGC will collaborate with purchasing on joint workshops to help improve outcomes towards supplier diversity goals. ULGC will also work with at least 10 minority contractors who will become eligible to be placed on the County's Minority Diversity Supplier List, and eligible to be hired as subcontractors on County funded projects or needed services to include, but not limited to; construction projects, professional services or other procurement needs.

Hamilton County will receive a regular and updated list of minority contractors from ULGC from which to notify DBEs of opportunities to bid.

ULGC will engage and provide services through workshops and technical assistance to at least 50 minority entrepreneurs to improve their revenues, knowledge for sustained business success.

ULGC will provide notice to general contractors awarded bids to provide a list of potential subcontractors. At least 30 Hamilton County residents will receive case management to obtain economic self-reliance through workforce development efforts. In addition, At least 25 residents will receive one of three certification/credentialed areas: IT Support/Phlebotomy Technician/ or Basic Construction Skills.

At least 40 youth will participate in the intensive Project Ready youth development program through ULGC.

At least 3,000 residents will be served through our free VITA Tax preparation program.

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

The Chattanooga metro region is home to nearly 75,000 Black residents (13.5% of the total population), yet it is estimated that less than 2% of employer businesses in the region are Black-owned. These businesses tend to be smaller employers, creating jobs at less than half the rate of non-Black businesses. Hamilton County has also seen a 57% increase in the Hispanic population over the last decade, which has increased the number of Hispanic entrepreneurs seeking to start or grow their small businesses. These entrepreneurs face similar racial disparities and disadvantages as other business owners of color and woman owned businesses.

We will remain a culturally responsive ecosystem of support for minority-owned businesses to accelerate growth, expand networks, access and knowledge for sustained business success. Tepid relationship between Black business owners and banks is well chronicled and not specific to Chattanooga. Nationally, only 1% of Black business owners receive a loan from a bank during their first year of business and government contracting has the potential to help close the existing wealth gaps costing communities millions of dollars in GDP. Entrepreneurship offers a powerful lever for increasing wealth, driving both income generation and asset-generated wealth. According to McKinsey & Company's 2019 Report The Economic Impact of Closing the Racial Wealth Gap, only 7% of Black American assets are held in business equity compared to 16% of white American assets. A comparable analysis for the Chattanooga region would likely reveal an even greater disparity given its lower relative rates of Black entrepreneurship and of equity ownership in privately held businesses. In fact, data from MasterCard's Center for Inclusive Growth Small Business Equity Toolkit (SBET) **estimate Black Chattanoogaans own less than 2% of the region's employer businesses but represent 13.5% of its total population with 75,000 Black residents.** Black-owned employer businesses in the region tend to be smaller, creating jobs at a rate less than half that of non-Black businesses and our goal is to provide the tools, knowledge and networks to improve outcomes, not just for these disadvantaged, but others who face similar barriers.

According to the Lumina Foundation, "A Stronger Nation" report, by 2025, 60 percent of Americans will need some type of high-quality credential beyond high school. Obtaining a postsecondary credential is a critical element in helping residents obtain higher wage jobs and upward economic mobility.

Black Business Assessment Survey Respondents Demographics							
Ownership Gender				Full Time Employees			
Female		Male		1	2-5	6-10	11+
68%		32%		43%	38%	8%	10%
Annual Revenue				Years in Business			
<\$50k	\$50-100k	\$100-250k	>\$250k	<2	2-5	6-10	>10
36%	20%	25%	20%	16%	36%	27%	20%

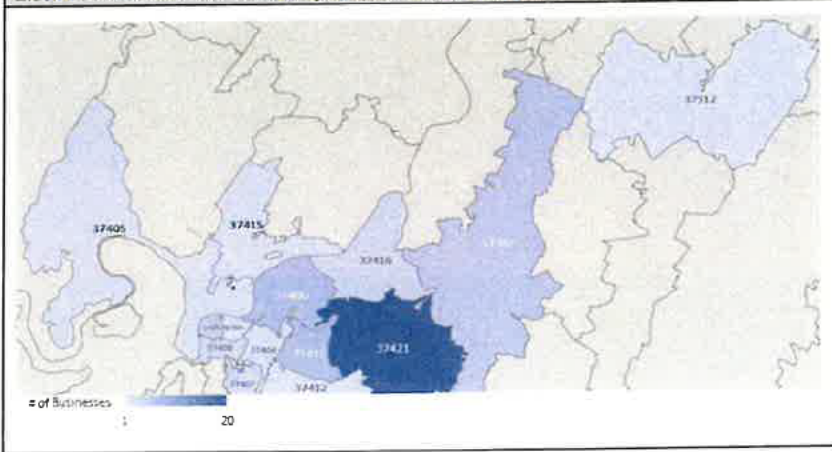


Table 13 shows the top growth occupations for the Southeast region. Top growth occupations include massage therapists, pre-economists, software developers, and cargo and freight agents.

Table 13: Top 15 High-Demand Occupations by Projected Growth: Southeast

SOC Code ¹	Description	2019 Jobs	Avg. Annual Percent Change	Annual Openings	Median Earnings	Typical Entry Level Education
31-901*	Massage Therapists	360	3.64%	40	\$40,648	Certificate/Diploma
31-999*	Pre-economists	140	3.84%	35	\$28,789	Certificate/Diploma
15-1255	Software Developers and Software Quality Assurance Engineers and Testers	380	3.96%	105	\$92,458	Bachelors
43-501*	Cargo and Freight Agents	140	3.84%	16	\$40,173	HS Diploma
15-1257	Web Developers and Digital Interface Designers	160	3.82%	30	\$71,947	Associate's
29-2056	Veterinary Technicians and Technicians	140	3.54%	20	\$29,293	Associate's
15-1212	Information Security Analysts	150	3.50%	36	\$90,685	Bachelors
31-2021	Physical Therapist Assistants	300	3.40%	36	\$16,393	Associate's
31-2011	Occupational Therapy Assistants	140	3.19%	26	\$23,900	Associate's
53-3031	Heavy and Tractor-Trailer Truck Drivers	3,070	3.19%	1,385	\$43,597	Certificate/Diploma
31-9071	Foundry Molds and Coremakers	160	3.15%	25	\$29,552	HS Diploma
31-9091	Medical Assistants	1,390	2.90%	255	\$30,913	Certificate/Diploma
29-2010	Clinical Laboratory Technologists and Technicians	560	2.77%	112	\$30,080	Bachelors
21-1013	Substance Abuse Behavioral Disorder and Mental Health Counselors	210	2.66%	36	\$34,950	Bachelors
49-3081	Bus and Truck Mechanics and Diesel Engine Specialists	760	2.45%	100	\$41,211	HS Diploma

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

Urban League of Greater Chattanooga

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2022 Budget	Fiscal 2022 Projected	Fiscal 2023 Projected Budget
1. Unduplicated Count of Program Beneficiaries	1010	928	1100
TOTAL			
a. Total Continuing from Previous Fiscal Year	350	318	390
b. Total New for the Year	650	600	700
c. Total Terminated During the Year	10	10	10
2. Age Group	1002	1008	1095
TOTAL			
a. Infants-Under 5	0	0	0
b. Between 5 and 12	0	104	125
c. Between 13 and 17	100	18	30
d. Between 18 and 29	350	340	370
e. Between 30 and 64	532	522	540
f. 65 and over	20	24	30
g. Not Known	0	0	0
3. Sex	1002	928	1100
TOTAL			
a. Male	401	428	500
b. Female	601	500	600
c. Not Known	0	0	0
4. Ethnic Background	1002	928	1100
TOTAL			
a. White	200	180	240
b. Black	699	660	720
c. Hispanic	98	75	120
d. Oriental	0	10	10
e. Other - Ethnic Minority	5	3	10
f. Not Known	0	0	0
5. % Income Level	1002	928	1100
TOTAL			
a. Below 4,999	20	18	20
b. 5,000-7,499	15	30	40
c. 7,500-9,999	20	40	60
d. 10,000-14,999	650	480	600
e. 15,000-19,999	145	120	200
f. 20,000-29,999	140	200	140
g. 30,000 and Over	12	40	40
h. Not Known	0	0	0
6. Location of Residence	1002	928	1100
TOTAL			
a. Hamilton County	975	903	1050
b. Outside of Hamilton County	27	25	50
c. Not Known	0	0	0

FUND BALANCE SHEET	TOTAL ALL FUNDS	
	2021	2022
ASSETS		
1. Cash	412028	371485
2. Short-term Investments-at Cost, which is approx. Market Value		
3. Accounts Receivable, less allowance for uncollectibles of \$	276981	313510
4. Pledges receivable, less allowance for uncollectibles of \$ Unrestricted fund and land, building and equipment fund		
5. Grants receivable		
6. Materials for sale or use-at cost or market, whichever is lower		
7. Prepaid expenses and deferred charges		
8. Board-designated long-term investments	20608	20608
9. Endowment fund investments		
10. Land, Buildings, and Equipment-at costs, less accumulated distribution of \$	26571	3893091
11. _____		
12. _____		
13. TOTAL ASSETS	736188	4598694
LIABILITIES AND FUND BALANCES		
Liabilities:		
14. Accounts payable and accrued expenses	103394	354611
15. Research grants		
16. Support and revenue designated for future period		
17. 4.0% Mortgage payable, due 2037		3358220
18. PPP Loans	87270	
19. Current Portion of Long Term Debt	11355	81780
20. Total liabilities and deferred revenues	202019	
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments		
22. Purchases of new equipment		
23. _____		
24. Current unrestricted, available for general activities		
Current Restricted, Designated by Donors for:		
25. _____		
26. _____		
27. Expended		
28. Unexpended-restricted		
29. Endowment Fund		
30. Total fund balances	534169	804083
31. TOTAL LIABILITIES AND FUND BALANCES	736188	4598694

To be completed if there is a minimum 10% increase or decrease in the funding request.
 (Copy as needed for each program.)

**Major Differences In Support/Revenue and Expenses
 Between This Year Budgeted and Estimates for 20__**

 (Name of Program)

List Major Differences and Explain

Account Number	Item	This Year 20__	Estimate Next Year 20__	Increase or Decrease		Explanation
				Amount	%	
						N/A

FEEES AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL

PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
1 Center for African American Economic Business Success	City of Chatt	One Year	100000	100000	100000
2 Center for Youth, Education and Workforce Development	State of TN	One Year	300413	330556	330556
3 Center for African American Economic Business Success	Ham Co Gov't	One Year	100000	50000	100000
4 Various	City of Chatt	Three Years	0	750000	750000
5 State and Regional Programs (Volunteer Income Tax Assistance)	Dept of US Treasury (IRS)	One Year	197808	197808	197808
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19 Total Fees From Governmental Agencies C/F					

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Schedule of Positions, Salaries & Wages
Confidential

Urban League of Greater Chattanooga
(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Title of Position	Name(s) Last Name, Initial	Part Time (a)	#Years Emp	Emp. Covered by Retirement (b)	Current			Requested		
					# Weeks Emp (c)	Annual Rate	Budgeted	# Weeks Emp.(c)	Annual Rate	Budgeted
President and CEO		N	2	Y	50	125000	125000	50	125000	125000
Senior Director of Policy & Administration		N	1.5	N	50	70,500	70,500	50	47000	47000
Senior Director Economic Center		N	0.25	N	50	72,500	72500	50	72500	72500
Education & Family Empowerment Director		N	1	N	50	71,000	71000	50	71000	71000
VITA Regional Coordinator		N	1	N	50	62,000	62,000	50	62,000	62,000
Senior Manager Workforce Initiatives		N	0.25	N	50	56,500	56,500	50	56,500	56,500
Youth & Education Outreach Coordinator		N	1.5	N	50	43,000	43,000	50	43,000	43,000
Executive Asst to President and CEO		N	3	Y	50	62,000	62,000	50	50000	50000
Office Receptionists		Y	6	N	50	32,000	32,000	50	31200	31200

* If a position is changed from a part-time to a full-time position, show each as a separate position unit.
List positions in order of responsibility and include all staff and employees of agency in this schedule.
Non-professional employees performing similar services may be reported as a group.
(a.) Indicate only part-time employee. If necessary, footnote explanation.
(b.) Check if person is covered by retirement benefits.
(c.) Indicate only if less than 52 weeks.

Unit Cost

Copy as needed for each program

WORKFORCE DEVELOPMENT

(Name of Program)

Current Year Defined Unit of Service: A unit of service is equivalent to one client
of the Urban League receiving a service: educational, tutoring, economic development,
training, etc.

Unit Cost	2020	2021	2022	
Number of Units of Service	1500	1725	1985	
Direct Cost per Unit (1)	500	620	775	
Total Cost per Unit	535	665	830	
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

Agency Name: _____ Urban League of Greater Chattanooga

1. Are the dollars Hamilton County appropriates to your agency designated for the benefit of a specific geographical segment of the community? _____ Yes x No

2. If the answer to question number 1 above is yes, please explain.

3. Please estimate the percentage of your services provided to the geographic area listed below:

Unincorporated County	_____
City of Chattanooga	_____
City of East Ridge	_____
City of Signal Mountain	_____
City of Red Bank	_____
City of Soddy Daisy	_____
City of Lakesite	_____
City of Walden	_____
City of Collegedale	_____
City of Ridgeside	_____
City of Lookout Mountain	_____
All areas outside of Hamilton County	_____
 Total	 <u> 100%</u>

PROGRAM BUDGET SUPPORT REVENUE

NAME OF AGENCY BUDGET BY SERVICES FOR	Total Col.2,3&6		SUPPORTING SERVICES			PROGRAM SERVICES DIRECT COSTS					
	2022-2023 Approved Budget	2023-2024 Proposed Budget	2 NATIONAL Dues or Support	3 TOTAL Supp. Servs.	4 Management & General	5 Fund Raising	6 TOTAL Prog. Servs.	7 CEIL	8 CEWF	9 CEAABS	10
SUPPORT/REVENUE FOR CURRENT OPERATIONS:											
4000 Contributions	997500	1000000		100000	90000	10000	900000	200000	500000	200000	
4200 Net Proceeds Special Events	155000	200000		200000	200000		0				
4600 Other United Ways				0			0				
4601 CFC/Designations				0			0				
4700 United Way				0			0				
5000 Fees/Grants from Governmental Agencies	1228164	1250000		100000	100000		1250000	250000	900000	100000	
6000 Membership Dues	25000	50000		50000	50000		0				
6200 Program Income	221000	150000		50000	50000		150000	75000		75000	
6400 Sales to Public				0			0				
6500 Investment Income				0			0				
6600 Transfers to Operating Budget				0			0				
6700 Income from Previous Year				0			0				
6900 Miscellaneous				0			0				
*Support Requested from Hamilton County	100000	100000		10000	10000		90000		40000	50000	
TOTAL SUPPORT/REVENUE DIRECT (A)	2726664	2750000		510000	500000	10000	2390000	525000	1440000	425000	0
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:											
7000 Salaries Only (No Benefits)	1064680	1000000		200000	200000		800000	100000	500000	200000	
7100 Employee Health & Retirement Benefits	95821	100000		20000	20000		80000	10000	50000	20000	
7200 Employee Taxes, etc.	87048	90000		15000	15000		75000	15000	45000	15000	
8000 Professional Fees/Contract Service Payments	273500	280000		50000	50000		230000	35000	160000	35000	
8100 Supplies	39500	45000		15000	15000		30000	7500	15000	7500	
8200 Telephone and Telegraph	11000	15000		4000	4000		11000	2500	6000	2500	
8300 Postage and Shipping	1000	2500		2500	2500		0	0			
8400 Occupancy	269500	275000		25000	25000		250000	50000	150000	50000	
8500 Equipment Rental and Maintenance	6000	10000		10000	10000		0	0			
8600 Outside printing, Art Work, etc.				0			0	0			
8700 Local Transportation				0			0	0			
8800 Conferences, Conventions, etc.	58752	65000		15000	15000		50000	10000	30000	10000	
8900 Special Assistance to Individuals	711899	652500		0			652500	50000	500000	102500	
9000 Organization Dues (other than Acct. 9691)				0			0	0			
9100 Awards and Grants	100000	115000		0			115000	35000	50000	30000	
9200 Fund Raising/Self-Support Activities				0			0	0			
9300 Insurance				0			0	0			
9400 Miscellaneous				0			0	0			
9500 Depreciation				0			0	0			
9691 National Dues/Support Payments				0			0	0			
9700 Equipment Purchases				0			0	0			
TOTAL EXPENDITURES (B)	2718700	2650000		356500	356500	0	2293500	315000	1506000	472500	0



**URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
JUNE 30, 2022**

(WITH SUMMARIZED COMPARATIVE INFORMATION TOTALS JUNE 30, 2021)



**Urban League of
Greater Chattanooga, Inc.**

***Empowering Communities.
Changing Lives.***



**URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENTS**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Urban League of Greater Chattanooga, Inc.

Opinion

We have audited the accompanying financial statements of Urban League of Greater Chattanooga (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Urban League of Greater Chattanooga as of June 30, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Urban League of Greater Chattanooga and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Urban League of Greater Chattanooga's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Urban League of Greater Chattanooga's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Urban League of Greater Chattanooga's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Urban League of Greater Chattanooga's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 11, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Hoskins & Company

Hoskins & Company
Nashville, Tennessee
December 5, 2022

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH SUMMARIZED COMPARATIVE TOTALS JUNE 30, 2021)

	2022	2021
Assets		
Current assets		
Cash	\$ 371,485	\$ 412,028
Accounts receivable (Note 3)	313,510	276,981
Total current assets	684,995	689,009
Noncurrent assets		
Property and equipment, net of accumulated depreciation (Note 4)	3,893,091	26,571
Investments- board restricted (Note 5)	20,608	20,608
Total noncurrent assets	3,913,699	47,179
Total assets	\$ 4,598,694	\$ 736,188
Liabilities and net assets		
Current liabilities		
Accounts payable	\$ 335,062	\$ 71,906
Accrued expenses and other current liabilities	-	11,941
Accrued salaries and wages	19,549	19,547
PPP Loan	-	87,270
Current portion of notes payables (Note 7)	81,780	-
Line of credit (Note 6)	-	11,355
Total current liabilities	436,391	202,019
Noncurrent liabilities		
Notes payable (Note 7)	3,358,220	-
Total noncurrent liabilities	3,358,220	-
Net assets		
Net assets without donor restrictions	804,083	534,169
Total net assets	804,083	534,169
Total liabilities and net assets	\$ 4,598,694	\$ 736,188

The accompanying notes are an integral part of these financial statements.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED COMPARATIVE TOTALS JUNE 30, 2021)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
Revenues and support				
Dues & direct contributions	\$ 77,798	\$ -	\$ 77,798	\$ 47,421
Program sales & fees	427,025	-	427,025	1,164,785
County and city grants	142,000	-	142,000	6,824
National Urban League	55,000	-	55,000	110,687
Federal & state grants	920,443	-	920,443	682,916
Foundation & nonprofit grants	820,769	-	820,769	479,580
Corporate grants	53,934	-	53,934	188,590
Interest income	5	-	5	14
Investment income	-	-	-	1,938
WEL Legacy Contributions	-	-	-	18,879
Special events	86,374	-	86,374	-
In-kind donations	199,468	-	199,468	272,610
Total revenues and support	<u>2,782,816</u>	<u>-</u>	<u>2,782,816</u>	<u>2,974,244</u>
Expenses				
Program services	2,088,151	-	2,088,151	2,119,987
General & administrative	381,823	-	381,823	417,788
Fundraising	42,928	-	42,928	28,025
Total expenses	<u>2,512,902</u>	<u>-</u>	<u>2,512,902</u>	<u>2,565,800</u>
Increase in net assets	269,914	-	269,914	408,444
Net assets at beginning of fiscal year	534,169	-	534,169	125,725
Net assets at end of fiscal year	<u>\$ 804,083</u>	<u>\$ -</u>	<u>\$ 804,083</u>	<u>\$ 534,169</u>

The accompanying notes are an integral part of these financial statements.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
STATEMENT OF FUNCTIONAL
EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022 (WITH SUMMARIZED COMPARATIVE TOTALS JUNE 30, 2021)

	Fund Raising	Center for Economic	Center for Equity and Inclusive Leadership	Center for Education and Workforce Development	Regional and State Programs	Other Programs	Total Program Services	General and Administrative	2022 Total Expenses	2021 Total Expenses
Accounting fees	-	-	-	78,465	-	21,000	99,465	13,847	113,312	58,375
Advertising expenses	-	8,470	-	596	1,149	2,053	12,268	5,773	18,041	28,534
Bad debt expense	-	-	-	-	-	-	-	-	-	23,500
Conferences, conventions, and meetings	-	1,353	11,652	9,542	-	24,690	47,237	2,949	50,186	5,730
Contract service expenses	42,928	107,940	81,250	248,430	148,034	12,871	598,525	34,539	675,992	743,419
Depreciation	-	-	-	-	-	-	-	32,643	32,643	18,044
Donated services	-	199,468	-	-	-	-	199,468	-	199,468	272,610
Employee benefits	-	-	-	7,581	-	1,011	8,592	20,341	28,933	79,294
Grants, contracts, and direct assistance	-	106,365	102,201	282,704	189,475	10,703	691,448	14,729	706,177	786,926
Insurance	-	-	17	212	28	2,227	2,484	3,145	5,629	10,184
Interest	-	-	-	-	-	3,633	3,633	12,927	16,560	2,540
Investment fees	-	-	-	-	-	-	-	-	-	209
Legal Fees	-	-	-	-	-	-	-	2,893	2,893	236
Membership dues	-	-	-	-	-	220	220	59	279	3,339
Miscellaneous	-	-	-	-	-	-	-	76	76	1,072
Occupancy	-	-	-	66,675	662	50,103	117,440	24,560	142,000	108,524
Office Expenses	-	-	5,410	20,577	4,843	36,450	67,280	30,626	97,906	85,700
Outside computer services	-	-	-	-	-	1,754	1,754	2,018	3,772	11,819
Payment to affiliates	-	-	-	-	-	-	-	2,500	2,500	-
Payroll taxes	-	-	1,116	16,123	1,088	1,655	19,982	13,854	33,836	29,439
Salaries and related expenses	-	-	11,588	167,806	11,722	20,687	211,803	163,416	375,219	294,732
Travel	-	-	-	6,552	-	-	6,552	928	7,480	1,574
Total expenses	\$ 42,928	\$ 423,596	\$ 213,234	\$ 905,263	\$ 357,001	\$ 189,057	\$ 2,088,151	\$ 381,823	\$ 2,512,902	\$2,565,800

The accompanying notes are an integral part of these financial statements.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED COMPARATIVE TOTALS JUNE 30, 2021)

	2022	2021
Cash flows from operating activities		
Increase in net assets	\$ 269,914	\$ 408,444
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	79,294	18,044
Increase in accounts receivable	(36,529)	(142,814)
Increase in accounts payable	263,156	15,814
(Increase) decrease in accrued expenses	(11,941)	4,376
Increase (decrease) in accrued salaries and wages	2	(9,421)
Increase in investments	-	(20,608)
(Decrease) increase in deferred revenue	-	(95,334)
Net cash provided by operating activities	563,896	178,501
Cash flows from investing activities		
Purchase of fixed assets	(3,899,163)	(7,898)
Net cash used in investing activities	(3,899,163)	(7,898)
Cash flows from financing activities		
Proceeds from PPP loan	(87,270)	1,170
Payments to line of credit	(11,355)	(105,173)
Proceeds from notes payable	3,358,220	-
Net cash provided by financing activities	3,259,595	(104,003)
Net (Decrease) increase in cash equivalents	(75,672)	66,600
Restricted cash and restricted cash equivalents, beginning of fiscal year	412,028	345,428
Restricted cash and restricted cash equivalents, end of fiscal year	\$ 336,356	\$ 412,028
 Interest Paid, Cash	 \$ -	 \$ 2,540

There were no cash restrictions at June 30, 2022

The accompanying notes are an integral part of these financial statements.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED YEARS ENDED JUNE 30, 2021)

NOTE 1--- NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Urban League of Greater Chattanooga (“ULGC”) is a not-for-profit corporation that was organized in the State of Tennessee on December 23, 1980, to provide social services in the areas of training, employment, education services, and contract compliance for the inner-city area of Chattanooga, Tennessee. ULGC is affiliated with the National Urban League of 120 Wall Street, New York, N.Y. 10005. ULGC’s support and revenue comes primarily from governmental and private grants, an annual fundraiser, membership fees, and individual donor contributions. ULGC is recognized under Section 501 (c) (3) of the Internal Revenue Code and is exempt from federal and state income taxes.

Basis of Presentation

The financial statements of the ULGC have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities. The financial statement presentation follows the recommendations of the Financial Accounting Standard Board’s Accounting Standard Codification (FASB ASC 958), Financial Statements of Not-for-Profit Organizations. Under FASB ASC 958, the ULGC is reporting information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Financial position and activities are classified based on the existence or absence of donor restrictions as follows:

Net Assets without donor restrictions — Net assets without donor restrictions are free of donor imposed restrictions. All revenues, gains, and losses that are not restricted by donors are included in this classification. All expenditures are reported in the without donor restrictions class of net assets, including expenditures funded by restricted contributions. Expenditures funded by restricted contributions are reported in the without donor restrictions net asset class because the use of restricted contributions in accordance with donors’ stipulations results in the release of such restrictions.

Net Assets with donor restrictions — Net assets with donor restrictions are limited as to use by donor-imposed stipulations that may expire with the passage of time or that may be satisfied by action of the Organization. Net assets with donor restrictions are designated by donors for specific purposes, and include unconditional pledges. Some net assets with donor restrictions are required by donors to be held in perpetuity. The donors of substantially all net assets to be held in perpetuity permit the Organization to use a portion of the income earned on the related investments for specified purposes. Expirations of restrictions on net assets as the result of the passage of time and/or fulfilling donor-imposed stipulations are reported as net assets released from restrictions between the applicable classes of net assets in the statements of activities.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED YEARS ENDED JUNE 30, 2021)

NOTE 1--- NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Summarized Prior Year Comparative Financial Statements

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should only be read in conjunction with the Organization's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Public Support and Revenue

Membership fees, individual donations, and the net proceeds from the annual fundraiser are generally available for unrestricted use in the related campaign year unless specifically restricted by the donor. Unconditional promises to give are recorded as received in writing. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using interest rates estimated to be applicable to the years in which the promises are received to discount the amounts.

Grants and other contributions of cash and other assets are reported as with donor restrictions support if they are received with donor stipulations that limit the use of the donated assets. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair value in the period received.

Use of Estimates

The financial statements are prepared in conformity with generally accepted accounting principles. Management is required to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Actual results could differ from those estimates. Among other things, estimates are used in accounting for depreciation and impairment of property and equipment, donated goods and services, compensated absences, and cost allocation plans.

Cash and Cash Equivalents

Cash and cash equivalents include checking and savings accounts, money market accounts, and certificates of deposit with maturities of three months or less. The carrying amount reported in the statement of financial position for cash and cash equivalents approximates its fair value.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED YEARS ENDED JUNE 30, 2021)

NOTE 1--- NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

ULGC records accounts receivable and pledges receivable at their estimated net realizable value and consist primarily of Fee-Based Revenues earned and billed to clients but not yet paid. An allowance for doubtful accounts is recorded based upon management's estimate of uncollectible accounts determined by analysis of specific balances and a general reserve based upon aging of outstanding balances. Past due balances are charged against the allowance when they are determined to be uncollectible.

Property and Equipment

Property, equipment and leasehold improvements are stated at cost and depreciated using the straight-line method over the estimated useful life of the asset acquired. Expenditures for repairs and maintenance are charged to expense as incurred and additions and improvements that significantly extend the lives of assets with a value of \$500 or more are capitalized. ULGC has adopted the following estimated useful lives for the following classes of assets:

Computers	2-5 years
Software	2-3 years
Furniture, equipment and leasehold improvements	5-10 years

Compensated Absences

Employees of the Organization are entitled to paid vacation and paid sick days depending on job classification, length of service, and other factors. The amount of compensation for future absences if material will be recognized as a liability. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

Advertising Costs

ULGC incurred and recorded advertising expense during the fiscal year 2022 and 2021 to announce program activities available and to make the public aware of the special annual events. The production costs of advertising are expensed as incurred. The advertising expense for the year ends 2022 and 2021 are \$5,773 and \$28,534 respectively.

Donated Goods and Services

ULGC's policy is to record a donated good or service as a contribution at its estimated fair market value at the date of receipt.

Income Taxes

The Organization is a tax-exempt institution under the 501 (c) (3) Internal Revenue Code. Accordingly, no provision for an income tax is considered necessary.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED YEARS ENDED JUNE 30, 2021)

NOTE 1--- NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Expenses

Management allocates expenses on a functional basis among its various programs, including support services and fundraising activities. Expenses and support services that can be identified with a specific program are allocated directly to their natural expenditure classification. Other expenses that are common to several programs are allocated based on various relationships.

NOTE 2---LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Liquidating Policy: The Urban League of Greater Chattanooga (ULGC) seeks to have adequate cash resources of no less than three (3) months of operating expenses. Given the cyclical nature of fund raising revenues the League normally has deficits during the first and last quarters of the fiscal year due to program implementation and dissolution on a year over year basis.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	June 30, 2022	June 30, 2021
Cash and cash equivalents	\$ 371,485	\$ 412,028
Accounts receivable	313,510	276,981
Investments- board restricted	20,608	20,608
Total financial assets	\$ 705,603	\$ 709,617
Less assets unavailable for general expenditures within one year	-	-
Total assets unavailable for general expenditures within one year	705,603	709,617
Financial assets available to meet cash needs for general expenditures within one year	\$ 705,603	\$ 709,617

NOTE 3---ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	<u>2022</u>	<u>2021</u>
Accounts receivable	\$ 313,510	\$276,981
Less: allowance for doubtful accounts	-	-
Total	\$ 313,510	\$276,981

No bad debts were written off for the year ended 2022 and \$23,500 for the year ended June 30, 2021.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED YEARS ENDED JUNE 30, 2021)

NOTE 4---PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2022</u>	<u>2021</u>
Equipment	\$ 182,776	\$ 182,776
Furniture and Fixtures	115,892	115,892
Leasehold Improvements	<u>3,961,604</u>	<u>62,441</u>
	4,260,272	361,109
 Less: accumulated depreciation	 <u>(367,181)</u>	 <u>(34,538)</u>
 Property and Equipment, net	 <u>\$3,893,091</u>	 <u>\$ 26,571</u>

Depreciation expense for the year ended June 30, 2022 and 2021 was \$32,643 and \$18,044 respectively.

NOTE 5---INVESTMENT- BOARD RESTRICTED

The investment is set up as endowment fund in honor of Warren E. Logan Jr currently held by the Community Foundation of Greater Chattanooga. The funds are endowed until released upon by the board.

Total investments at June 30, 2022 are as follows:

	Cash Equivalents	Total
Endowment investments	\$20,608	\$20,608
Total investments	<u>\$20,608</u>	<u>\$20,608</u>

NOTE 6---LINE OF CREDIT

In May 2015, ULGC entered into a \$125,000 revolving line of credit with a financial institution. Draws on the line of credit bear a variable interest rate of 3.25%. The balance outstanding on this line of credit as of June 30, 2022 and June 30, 2021 was \$0 and \$11,355 respectively. Any future outstanding balance will be due on demand. The assets of ULGC secure the line of credit.

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED YEARS ENDED JUNE 30, 2021)

NOTE 7 --- NOTES PAYABLE

On May 20, 2022, the Organization entered into a \$3,440,000 loan agreement with the Pinnacle Bank at 4% interest per annum and a maturity date of May 20, 2037. This loan is secured by mortgage deed of trust for the building and semi-annual installments of principal and interest of \$18,157 are required. The balance outstanding on this loan was \$3,440,000 at June 30, 2022.

Loan maturities for each of the five years following June 30, 2022, are as follows:

2023	\$	81,780
2024		85,111
2025		88,579
2026		92,188
2027		95,944
Thereafter		2,996,398
	<u>\$</u>	<u>3,440,000</u>

NOTE 8---CONCENTRATION OF REVENUE

Approximately 30% and 18% of ULGC's grant revenue is derived from the Tennessee Department of Education and the City of Chattanooga, respectively. The current level of the ULGC's operations and services may be impacted or discontinued if the funding is not renewed.

Historically, ULGC has relied upon governmental and private grant funding for a substantial portion of its total revenue and support. The loss of these funds and the inability to renew existing contracts could materially and adversely affect the ULGC operating results.

NOTE 9---LEASES

ULGC leases space for administrative and program services under the terms of an operating lease. The term of the lease is for four years beginning June 1, 2019 and ending on June 1, 2024. The monthly lease payment as of June 30, 2021 was \$7,000. Rent expense for the year ended June 30, 2021 and June 30, 2020, under the terms of the lease was \$72,000, and \$84,000, respectively. Other rent expense for the year ended June 30, 2022 and June 30, 2021, was \$500 and \$500 for a total of \$96,000 and \$84,500, respectively.

The future minimum lease payments are as follows:

2023	108,000
2024	120,000
<u>Total</u>	<u>\$ 228,000</u>

URBAN LEAGUE OF GREATER CHATTANOOGA, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH SUMMARIZED YEARS ENDED JUNE 30, 2021)

NOTE 10---CONCENTRATION OF CREDIT RISK

The Organization maintains two bank account in Chattanooga, Tennessee and Nashville, Tennessee. Accounts at institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash at the June 30, 2022 and June 30, 2021 year ends does not exceeded federally insured limits for both years.

NOTE 11---SUBSEQUENT EVENTS

There were no subsequent events requiring disclosure as of December 5, 2022, the date management evaluated such events. Subsequent events were evaluated through December 5, 2022, which is the date the financial statements were available to be issued.

Hamilton County Government

Budget Year 2024

1015580 - AFRICAN-AMER MUSEUM BLDG MAINT

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>						
56003	APPROPRIATION	100,262	100,603	0	100,603	341 0.3%
		100,262	100,603	0	100,603	341 0.3%
		100,262	100,603	0	100,603	341 0.3%

Budget Request Summary

Hamilton County, Tennessee

FISCAL YEAR 2023-2024

Corporate Agency Name: _____ **City of Chattanooga**

To: Hamilton County, Tennessee

The following schedule, embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year July 1, 2023-June 30, 2024 was considered and approved by our Board of Directors on _____.

In the judgment of our Board, it represents the minimum needs of our organization for this fiscal year.

PROG 1	Operating budget requested	<u>\$ 201,206.00</u>
	Capital budget requested	<u>\$574,000</u>
PROG 2	Operating budget requested	<u>\$.</u>
	Capital budget requested	<u> </u>
PROG 3	Operating budget requested	<u>\$</u>
	Capital budget requested	<u> </u>
Total requested from Hamilton County Government 50%		<u><u>\$ 387,603.00</u></u>

(Signature of President)



(Signature of Agency Executive)

(Date)

2/10/23

(Date)

DCM

City of Chattanooga Capital Budget FY24 Heritage Hall

Design of Restroom Renovations	40,000
Restroom Renovations	400,000
Energy Efficiency Bldg Entrance Design	15,000
Energy Efficiency Bldg Entrance Construction	150,000
Parking Lot Repairs & Striping Project	130,000
Ceiling Tile Replacement	<u>25,000</u>
Total	760,000
Less Capital Fund	<u>(186,000)</u>

Total Funds for Budget FY23 **\$ 574,000**

Request to Hamilton County 50% **\$ 287,000**
2/10/2023

Cost Center	Expense GL Accounts	Actuals	Actuals	Adopted Budget	Amended Budget	Projection	Budget	Inc (Dec)
		Final	YTD	Final	Final	Dept Final	Dept Final	Budget
		FY22	FY23	FY23	FY23	FY23	FY24	Vs.
		YearTotal	YearTotal	YearTotal	YearTotal	Jun	Jun	Amended Budget
NoPlanElement	NoPlanElement	NoPlanElement	NoPlanElement	NoPlanElement	NoPlanElement	NoPlanElement		
CC_K00112 - Heritage Hall M 702102-Electrical		1,980.74	1,660.61	6,500.00	6,500.00	3,061.00	6,500.00	0
CC_K00112 - Heritage Hall M 702103-Exterminating Service		1,100.00	110.00	1,320.00	1,320.00	1,320.00	1,320.00	0
CC_K00112 - Heritage Hall M 702106-Plumbing		2,279.91	3,799.89	2,000.00	2,000.00	2,366.00	4,000.00	2000
CC_K00112 - Heritage Hall M 702107-Mechanical Trades		1,297.37				55.23	-	0
CC_K00112 - Heritage Hall M 702109-Custodial Services				29,920.00	29,920.00	29,920.00	32,000.00	2080
CC_K00112 - Heritage Hall M 702207-Maintenance Services			977.00	3,000.00	3,000.00	977.00	1,500.00	-1500
CC_K00112 - Heritage Hall M 702208-Fire Prevention Measures		1,668.45	805.23	3,000.00	3,000.00	3,000.00	3,000.00	0
CC_K00112 - Heritage Hall M 702212-HVAC		11,790.35	565.38	15,000.00	15,000.00	3,313.00	15,000.00	0
CC_K00112 - Heritage Hall M 702214-Landscaping				330.00	330.00	-	-	-330
CC_K00112 - Heritage Hall M 702216-Roof Repair		1,728.00	2,310.01			2,310.00	-	0
CC_K00112 - Heritage Hall M 702229-Contract Mowing		1,190.00		11,000.00	11,000.00	11,000.00	11,000.00	0
CC_K00112 - Heritage Hall M 702233-Door Repairs			846.14			9,649.00	-	0
CC_K00112 - Heritage Hall M 703101-Electricity		33,004.92	19,601.16	56,000.00	56,000.00	41,140.00	56,000.00	0
CC_K00112 - Heritage Hall M 703102-Natural Gas		4,441.71	2,206.85	6,900.00	6,900.00	5,294.00	6,900.00	0
CC_K00112 - Heritage Hall M 703103-Water		7,191.74	1,915.33	8,700.00	8,700.00	4,597.00	8,700.00	0
CC_K00112 - Heritage Hall M 703109-Sewer		15,153.98	6,495.08	24,500.00	24,500.00	15,588.00	24,500.00	0
CC_K00112 - Heritage Hall M 703207-Digital Connectivity				1,227.00	1,227.00	1,227.00	1,227.00	0
CC_K00112 - Heritage Hall M 704106-Dumpster Rental			150.00			150.00	320.00	320
CC_K00112 - Heritage Hall M 704208-Contracted Repair		1,633.56	280.00	800.00	800.00	350.00	1,150.00	350
CC_K00112 - Heritage Hall M 704315-Waste Disposal		855.68	2,090.26	1,800.00	1,800.00	5,740.00	1,800.00	0
CC_K00112 - Heritage Hall M 712114-Plumbing Supplies		113.63				-	-	0
CC_K00112 - Heritage Hall M 713104-Filters, Misc		181.11	86.05			-	-	0
CC_K00112 - Heritage Hall M 714105-Building Maintenance Supplies		11.73				-	-	0
CC_K00112 - Heritage Hall M 714106-Cleaning Supplies		1,430.00				-	-	0
CC_K00112 - Heritage Hall M 714120-Hardware, Nails, Small Tools		29.08				-	-	0
CC_K00112 - Heritage Hall M 714122-Kitchen & Dining Room Supplies			1,050.00			1,050.00	-	0
CC_K00112 - Heritage Hall M 742402-Building & Content Insurance		7,034.19		8,832.00	8,832.00	8,832.00	9,200.00	368
CC_K00112 - Heritage Hall M 781102-Indirect Costs		12,193.00	4,656.00	12,193.00	12,193.00	12,193.00	9,320.00	-2873
CC_K00112 - Heritage Hall M 781301-Fees, Licenses, & Permits		115.00				115.00	115.00	115
CC_K00112 - Heritage Hall M 781306-Water Quality Mgmt Fees		3,176.04		3,250.00	3,250.00	3,250.00	3,399.00	149
CC_K00112 - Heritage Hall M 601101-Regular Employees		2,436.00	1,274.88	3,032.00	3,032.00	2,727.00	3,043.00	11
CC_K00112 - Heritage Hall M 602105-Cellphone Allowance		36.00	18.00	25.00	25.00	38.51	36.00	11
CC_K00112 - Heritage Hall M 602204-COVID Vaccine Incentive		5.00				-	-	0
CC_K00112 - Heritage Hall M 602301-Personal Leave		507.44	119.10			-	-	0
CC_K00112 - Heritage Hall M 602304-Longevity		82.50	86.25	90.00	90.00	86.00	94.00	4
CC_K00112 - Heritage Hall M 611101-FICA (OASDI)		187.90	91.74	194.00	194.00	196.00	195.00	1
CC_K00112 - Heritage Hall M 611102-Medicare		43.86	21.43	45.00	45.00	46.00	45.00	0
CC_K00112 - Heritage Hall M 611201-General Pension		633.90	309.90	654.00	654.00	663.00	657.00	3
CC_K00112 - Heritage Hall M 611206-Other Post-employment Benefits (Civil)		189.07	96.38	203.00	203.00	206.00	172.00	-31
CC_K00112 - Heritage Hall M 611302-Life Insurance Benefit		3.26	1.16	4.00	4.00	2.00	2.00	-2
CC_K00112 - Heritage Hall M 611303-Long-Term Disability		4.06	2.18	7.00	7.00	4.00	11.00	4
Total Cost Centers	Total Expenses	113,729.18	51,626.01	200,526.00	200,526.00	170,465.74	201,206.00	680

Handwritten initials

Hamilton County Government
Budget Year 2024
1015750 - FAMILY JUSTICE CENTER

		Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>							
56003	APPROPRIATION	0	175,650	0	175,650	175,650	0.0%
		0	175,650	0	175,650	175,650	0.0%
		0	175,650	0	175,650	175,650	0.0%

Budget Request Summary

Hamilton County, Tennessee

FISCAL YEAR 2023-2024

Corporate Agency Name: Chattanooga Hamilton County Family Justice Center

To: **Hamilton County, Tennessee**

The following schedule, embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year July 1, 2023-June 30, 2024 was considered and approved by our City Council on 01/24/2023.

In the judgment of our Board, it represents the minimum needs of our organization for this fiscal year.

PROG 1	Operating budget requested	\$ <u>175,650.00</u>
	Capital budget requested	<u> </u>
PROG 2	Operating budget requested	\$ <u> </u>
	Capital budget requested	<u> </u>
PROG 3	Operating budget requested	\$ <u> </u>
	Capital budget requested	<u> </u>
	Total requested from Hamilton County Government	\$ <u><u>175,650.00</u></u>

NA
(Signature of President) (Date)

Regina McDevitt
(Signature of Agency Executive) 1-30-23 (Date)

THIS ALLOCATION REQUEST IS DUE BY TUESDAY, JANUARY 31, 2023.



Family Justice Center
Chattanooga • Hamilton County
Pathways to Hope and Safety

Hamilton County Funding Request
01/13/23

Hamilton County Narrative

Mission: Working together, creating pathways to safety and hope.

Program Goal

The primary goal of the Chattanooga Hamilton County Family Justice Center is to provide one place where victims can receive safety assessment and planning, civil legal support for Orders of Protection and Divorce, access to forensic services, linkage to community resources, counseling, parenting support, services for human trafficking victims, access to safe shelter and other services from 31 onsite and offsite partners and dozens of community allied organizations. Partner organizations support victims of domestic violence, sexual assault, child abuse, human trafficking, and elder abuse. The CHCFJC has strong partnerships and collaborations with Hamilton County District Attorney's office, Hamilton County Mental Health Court and the Hamilton County Sheriff's Office that supports multi-disciplinary teams addressing lethality of domestic violence. HCDA office and HC Mental Health court have no cost offices located on the premises of the CHC FJC and free access to our community spaces and conference rooms. The CHC FJC 3 overarching targets address 1) Assessment and Intervention, 2) Prevention and Education, and 3) Coordinated Community Responses and partnerships.

The Chattanooga Hamilton County Family Justice Center (CHC FJC) began as a City and County community wide multidisciplinary collaborative to break down barriers to service, enhance safety and existing support for individuals, families and children experiencing victimization in Hamilton County, and promote justice and accountability for offenders. Hamilton County and advocacy groups had long envisioned a **centralized facility to unite agencies that assist survivors of sexual assault, domestic violence, elder abuse, human trafficking and child abuse**. The CHC FJC humble beginnings go back as far as 1996 when county, city, and nonprofit organizations began co-locating to serve victims of domestic violence at the Hamilton County Sheriff's Office. As a one stop shop for victims of crime (one place to call, one place to come) the CHC FJC has Memorandums of Understanding with 31 formal partners and dozens of supporting agencies that provide resources to victims/survivors.

The CHC FJC coordinates the Law Enforcement focused Lethality Assessment Program (with Hamilton County Sheriff's Office and Partnership Domestic Violence Shelter) and the High-Risk Intervention Team - a multidisciplinary panel committed to developing collaborations around wrap-around services for victim/survivors and holding offenders accountable. Both teams are evidence based and best practices.

The Center and partners provide training for professionals, law enforcement and other community groups on topics such as trauma, child abuse, domestic violence, compassion fatigue, homelessness and domestic violence, sexual assault, Lethality Assessment, Coordinated community responses, elder abuse, human trafficking and other topics. Partners are an active, integral resource to providing training about and holistic services to victims/survivors.

In response to the high rates of family violence in Tennessee and recognition of survivors varied and complex needs, the CHC FJC is committed to collectively providing a range of services, from legal assistance and financial planning to counseling and mental health services.

The county is integral in the mission of the CHC FJC as many victims reside outside the city limits within the county. We are requesting that the county support this joint community and nationwide movement that increases victim safety and offender accountability. **This request represents about 15% of our total budget while our clients who reside in the county account for 20% of the number served.**

23/23 Outcome Objective:

Goal 1:	Assessment and Intervention: Increase victim/survivor safety when engaged in the Criminal Justice process or seeking alternative community based supportive resource options
Goal 2:	Assessment and Intervention: Increase offender accountability addressing safety and accountability through the Lethality Assessment Program and a High-Risk Intervention Team. Coordinated
Goal 3:	Prevention and Education: Heighten community awareness and prevention about intimate partner violence, sexual assault, child abuse, elder abuse and human trafficking using trauma informed lens that supports hope centered theory.
Goal 4:	Community Partnerships and responses: Strengthen and increase cohesion, communication and collaboration among public and private community-based organizations including community members, fellow service providers, law enforcement, legal and judiciary systems

Priority Area:

Public Safety and Community Health

Objectives 22/23:

Goal 1 Objective: 99% of victims served will receive needs assessment, safety planning, information and referral to local resources, court support and safety planning.

Goal 2 Objective: Review high risk cases which includes the Lethality Assessments, hx of OOP, interaction with law enforcement, prosecution and Probation and parole status

Goal 3 Objective: Provide at least 70 community presentations, training and networking opportunities between the Department and the community at large.

Goal 4 Objective: Utilize community partnerships to develop a work plan that addresses a multidisciplinary approach to address areas of need identified by the Community wide DV needs assessment completed in 2022.

Means of Measurement

The FJC meets with partners bimonthly as a group and conducts smaller one on one and small group meetings regularly. Surveys that address effective collaboration are sent out annually. Training surveys are completed by conference and training attendees to determine effectiveness. In addition to these measurements: focus groups that involve survivors and other community groups are completed during the year as well. Statistics reflect the number of participants, services provided, and referrals given using excel and google spreadsheets.

21/22 Outcomes

605 survivors were provided assessment, safety planning, intervention, court advocacy and follow-up support.

2,480 referrals to supporting agencies and partners for direct services (87% connected to 1 or more referral source)

CHC FJC provided 92 training sessions including awareness events, conferences, workshops, and individualized training to community and governmental organizations.

CHC FJC coordinated and or participated in 715 meetings, community groups and multidisciplinary opportunities.

Comparative Information

Family Justice Centers are located in over 40 states and 26 countries throughout the world. There are 14 in Tennessee. CHC FJCs are considered a best Practice approach to serving victim/survivors of domestic violence, sexual assault, and elder abuse, human trafficking, and child abuse. The approach brings together multiple agencies in one location to provide resources and services. The CHC FJC serves as triage, referral, and follow up for survivors and the CHC FJC coordinates multidisciplinary teams to address victim/survivor safety and offender accountability. Onsite organizations are different based on community need but most include Law enforcement, District Attorney's Office, domestic violence shelter agencies, Children's Advocacy Centers, Legal Aid and other community nonprofits.

Families who receive services indicate an increase in safety and most report an increase in empowerment related to their ability to advocate for themselves, make informed choices and to navigate complex systems. Communities without Family Justice Centers have some of the highest domestic violence homicide rates in the country. Studies show that CHC FJCs dramatically reduce the likelihood of a client being murdered. Tennessee is 7th in the country in domestic violence homicides. There were 90 in 2020. The closest Family Justice Center to the Chattanooga Hamilton County CHC FJC is in Knoxville and Nashville. The Family Justice Center framework at its core brings together in one location a diverse array of private and public organizations providing support to address the whole person from trauma intervention to long term trauma recovery. This model has been identified as a best practice in supporting victim/survivor safety and offender accountability

Family Justice Centers decrease domestic related homicides in communities where CHC FJCs are located. Survivors often return to CHC FJC multiple times for follow up visits related to civil legal services, counseling for themselves or their children, court support services, and other types of assistance.

A survey of Tennessee FJCs indicates that 20% - 60% of referrals to the FJC are initiated by local law enforcement.

The Lethality Assessment Program and High-Risk Multidisciplinary Teams (HRMDT) when implemented in communities, decreases re-assault of victim/survivors, decreasing the number of times police are called out on the same individuals. HRMDTs decrease homicide risk and increase criminal justice intervention. The Multi-Disciplinary Team Model has been nationally recognized as a highly effective model to address IPV, child abuse, elder abuse, sexual assault and elder abuse.

PROGRAM OUTCOME INFORMATION

Chattanooga Hamilton County Family Justice Center (Program Name)

Agency Mission:

"Working together, creating pathways to safety and hope"

Working together, creating pathways to safety and hope.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

The primary goal of the Chattanooga Hamilton County Family Justice Center is to provide one place where victims can receive safety assessment and planning, civil legal support for Orders of Protection and Divorce, access to forensic services, linkage to community resources, counseling, parenting support, services for human trafficking victims, access to safe shelter and other services from 31 onsite and offsite partners and dozens of community allied organizations. Partner organizations support victims of domestic violence, sexual assault, child abuse, human trafficking and elder abuse. The CHCFJC has strong partnerships and collaborations with Hamilton County District Attorney's office, Hamilton County Mental Health Court and the Hamilton County Sheriff's Office that supports multi disciplinary teams addressing lethality of domestic violence. HCDA office and HC Mental Health court have no cost offices located on the premises of the CHC FJC and free access to our community spaces and conference rooms. The CHC FJC 3 overarching targets address 1) Assessment and Intervention, 2) Prevention and Education, and 3) Coordinated Community Responses and partnerships.

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The county is integral in the mission of the CHC FJC as many victims reside outside the city limits within county. We are requesting that the county support this joint community and nationwide movement that increases victim safety and offender accountability. **This request represents about 15% of our total budget while our clients who reside in the county account for 20% of the number served.**

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

1. Assessment and Intervention:

Increase victim/survivor safety when engaged in the Criminal Justice process or seeking alternative community based supportive resource options

2. Assessment and Intervention:

Increase offender accountability addressing safety and accountability through the Lethality Assessment Program and a High Risk Intervention Team. Coordinated

3. Prevention and Education:

Heighten community awareness and prevention about intimate partner violence, sexual assault, child abuse, elder abuse and human trafficking using trauma informed lens that supports hope centered theory.

4. Community Partnerships and responses:

Strengthen and increase cohesion, communication and collaboration among public and private community based organizations including community members, fellow service providers, law enforcement, legal and judiciary systems

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the Priority Areas please indicate both the Priority Area and the Expected Result)

Public Safety and Community Health

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

The FJC meets with partners bimonthly as a group and conducts smaller one on one and small group meetings regularly. Surveys that address effective collaboration are sent out annually. Training surveys are completed by conference and training attendees to determine effectiveness. In addition to these measurements: focus groups that involve survivors and other community groups are completed during the year as well.

Statistics reflect the number of participants, services provided and referrals given using excel and google spreadsheets.

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

21/22 Outcomes

605 survivors were provided assessment, safety planning, intervention, court advocacy and follow-up support.

2,480 referrals to supporting agencies and partners for direct services (87% connected to 1 or more referral sources)

CHC FJC provided 92 training sessions including awareness events, conferences, workshops, and individualized training to community and governmental organizations.

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

Family Justice Centers are located in over 40 states and 26 countries throughout the world. There are 14 in Tennessee. CHC FJCs are considered a best Practice approach to serving victim/survivors of domestic violence, sexual assault, and elder abuse, human trafficking, and child abuse. The approach brings together multiple agencies in one location to provide resources and services. The CHC FJC serves as triage, referral, and follow up for survivors and the CHC FJC coordinates multidisciplinary teams to address victim/survivor safety and offender accountability. Onsite organizations are different based on community need but most include: Law enforcement, District Attorney's Office, domestic violence shelter agencies, Children's Advocacy Centers, Legal Aid and other community nonprofits.

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Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

Chattanooga Hamilton County Family Justice Center

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program TOTAL	700	700	800
Beneficiaries			
a. Total Continuing from Previous Fiscal Year	50	30	40
b. Total New for the Year	700	700	760
c. Total Terminated During the Year	700	670	760
2. Age Group TOTAL	700	700	800
a. Infants-Under 5			
b. Between 5 and 12			
c. Between 13 and 17	5	4	5
d. Between 18 and 29	170	70	75
e. Between 30 and 64	483	616	680
f. 65 and over	32	9	30
g. Not Known	10	1	10
3. Sex TOTAL	700	700	800
a. Male	75	40	75
b. Female	610	645	710
c. Not Known	15	15	15
4. Ethnic Background TOTAL	700	700	800
a. White	335	340	435
b. Black	270	300	270
c. Hispanic	50	50	50
d. Oriental	6	3	6
e. Other - Ethnic Minority	9	6	9
f. Not Known	30	1	30
5. % Income Level TOTAL		n/a	n/a
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999			
e. 15,000-19,999			
f. 20,000-29,999			
g. 30,000 and Over			
h. Not Known			
6. Location of Residence TOTAL	700	700	800
a. Hamilton County	685	685	775
b. Outside of Hamilton County	15	15	25
c. Not Known			

Chattanooga Hamilton County Family Justice Center N/A

FUND BALANCE SHEET	TOTAL ALL FUNDS	
	20____	20____
ASSETS		
1. Cash		
2. Short-term Investments-at Cost, which is approx. Market Value		
3. Accounts Receivable, less allowance for uncollectibles of \$		
4. Pledges receivable, less allowance for uncollectibles of \$ Unrestricted fund and land, building and equipment fund		
5. Grants receivable		
6. Materials for sale or use-at cost or market, whichever is lower		
7. Prepaid expenses and deferred charges		
8. Board-designated long-term investments		
9. Endowment fund investments		
10. Land, Buildings, and Equipment-at costs, less accumulated distribution of \$		
11. _____		
12. _____		
13. TOTAL ASSETS		
LIABILITIES AND FUND BALANCES		
Liabilities:		
14. Accounts payable and accrued expenses		
15. Research grants		
16. Support and revenue designated for future period		
17. _____% Mortgage payable, due 20_____		
18. _____		
19. _____		
20. Total liabilities and deferred revenues		
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments		
22. Purchases of new equipment		
23. _____		
24. Current unrestricted, available for general activities		
Current Restricted, Designated by Donors for:		
25. _____		
26. _____		
27. Expended		
28. Unexpended-restricted		
29. Endowment Fund		
30. Total fund balances		
31. TOTAL LIABILITIES AND FUND BALANCES		

To be completed if there is a minimum 10% increase or decrease in the funding request.
 (Copy as needed for each program.)

**Major Differences In Support/Revenue and Expenses
 Between This Year Budgeted and Estimates for 20__**

Chattanooga Hamilton County Family Justice Center N/A
 (Name of Program)

List Major Differences and Explain

Account Number	Item	This Year 20__	Estimate Next Year 20__	Increase or Decrease		Explanation
				Amount	%	

**FEEES AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL**

PROGRAM/PROJECT TITLE		NAME OF SOURCE	FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
1	FJC	City Chattanooga	5 years	624,706	624,533.00	847,233.0
2	FJC	OVC grant	3 years	178,962	254,000	73,000
3	FJC	OCJP - VOCA	5 years	125,657	122,657	122,657
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19 Total Fees From Governmental Agencies C/F				929,325	1001,19	1,042,890

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Schedule of Positions, Salaries & Wages
Confidential

Chattanooga Hamilton County Family Justice Center
(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Title of Position	Name(s) Last Name, Initial	Part Time (a)	#Years Emp	Emp. Covered by Retirement (b)	Current			Requested		
					# Weeks Emp (c)	Annual Rate	Budgeted	# Weeks Emp.(c)	Annual Rate	Budgeted
Court Navigator		FTE	0	y	0	0	0	52	38,000	14820
FJC Education Coordinator		FTE	0	y	0	0	0	52	48,500	17940
Navigator		FTE	1	Y		38,939				
Navigator		FTE	1	Y		44,290				
Navigator		FTE	1	Y		37,084				
Client Svs. Supervisor		FTE	1	Y		53,041				
Asst. Director		FTE	6	Y		66,550				
Asst. Director		FTE	6	Y		66,551				
OVC Project Coordinator		FTE	1	Y		49,440				
CCR Coordinator		FTE	1	Y		46,141				
Executive Director		FTE	1	Y		89,756				
Administrative Support Sp		FTE	>1	Y		34,767				
					total	526,559				
									86,500	
					39% benefits	205,358			3354	
						731,917				

* If a position is changed from a part-time to a full-time position, show each as a separate position unit.
List positions in order of responsibility and include all staff and employees of agency in this schedule.
Non-professional employees performing similar services may be reported as a group.
(a.) Indicate only part-time employee. If necessary, footnote explanation.
(b.) Check if person is covered by retirement benefits.
(c.) Indicate only if less than 52 weeks.

Unit Cost

Copy as needed for each program

Chattanooga Hamilton County Family Justice Center

(Name of Program)

Current Year Defined Unit of Service: Person Served

Represents cost per client served to include assessment, safety planning, referral,
follow up, assistance, court advocacy, and counseling/therapy

Unit Cost	2024	20__	20__	20__
Number of Units of Service	700			
Direct Cost per Unit (1)	1376.54			
Total Cost per Unit	1376.54			
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description Client Served	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

Agency Name: **Chattanooga Hamilton County Family Justice Center**

1. Are the dollars Hamilton County appropriates to your agency designated for the benefit of a specific geographical segment of the community? _____ Yes X No

2. If the answer to question number 1 above is yes, please explain.

The dollars appropriated by Hamilton County will be used to support clients at Hamilton County Courts and to provide specific service to clients seen who live outside Chattanooga city limits. (20% of total of clients)

The center provides services to the entire community for victims who may experience intimate partner violence, sexual assault, elder abuse, child abuse, and human trafficking.

The Family Justice Center offers for 1\$ per year office space to Hamilton County District Attorney's Office, Hamilton County Mental Health Court, and space is available for the Sheriff's office to complete victim interviews.

3. Please estimate the percentage of your services provided to the geographic area listed below:

Unincorporated County	<u>19</u>
City of Chattanooga	<u>61</u>
City of East Ridge	<u>8</u>
City of Signal Mountain	<u>>1</u>
City of Red Bank	<u>4</u>
City of Soddy Daisy	<u>3</u>
City of Lakesite	<u>0</u>
City of Walden	<u>0</u>
City of Collegedale	<u>>1</u>
City of Ridgeside	<u>>1</u>
City of Lookout Mountain	<u>0</u>
All areas outside of Hamilton County	<u>4</u>
Total	<u><u>100%</u></u>

PROGRAM BUDGET SUPPORT REVENUE

NAME OF AGENCY Chattanooga Hamilton County Family Justice Center BUDGET BY SERVICES FOR	Total Col 2,3&6			SUPPORTING SERVICES			PROGRAM SERVICES DIRECT COSTS				
	2022-2023 Approved Budget	2023-2024 Proposed Budget	2 NATIONAL Dues or Support	3 TOTAL Supp. Servs.	4 Management & General	5 Fund Raising	6 TOTAL Prog. Servs.	7	8	9	10
SUPPORT/REVENUE FOR CURRENT OPERATIONS:											
4000 Contributions											
4200 Net Proceeds Special Events											
4600 Other United Ways											
4601 CFC/Designations											
4700 United Way											
5000 Fees/Grants from Governmental Agencies	376,657	195,657		65,219			130,438				
6000 Membership Dues											
6200 Program Income											
6400 Sales to Public											
6500 Investment Income											
6600 Transfers to Operating Budget	730,809	847,233		282,411			564,822				
6700 Income from Previous Year											
6900 Miscellaneous											
*Support Requested from Hamilton County	0	175,650		58,550			117,100				
TOTAL SUPPORT/REVENUE DIRECT (A)	1,107,466	1,218,540		406,180			812,360				
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:				812,360							
7000 Salaries Only (No Benefits)	484,180	548,253		182,751			365,502				
7100 Employee Health & Retirement Benefits	268,639	296,302		98,768			197,535				
7200 Employee Taxes, etc.	36,956	41,459		13,820			27,640				
8000 Professional Fees/Contract Service Payments	34,854	34,878		11,626			23,252				
8100 Supplies	10,456	27,326		9,109			18,218				
8200 Telephone and Telegraph	1,137	1,582		527			1,055				
8300 Postage and Shipping	152	72		24			48				
8400 Occupancy	256,102	243,066		81,022			162,044				
8500 Equipment Rental and Maintenance	4,610	3,596		1,199			2,397				
8600 Outside printing, Art Work, etc.	379	3,596		1,199			2,397				
8700 Local Transportation	1,515	1,438		479			959				
8800 Conferences, Conventions, etc.	5,455	9,780		3,260			6,520				
8900 Special Assistance to Individuals	3,031	2,877		959			1,918				
9000 Organization Dues (other than Acct. 9691)	-	0		-			-				
9100 Awards and Grants	-	0		-			-				
9200 Fund Raising/Self-Support Activities	-	0		-			-				
9300 Insurance	-	0		-			-				
9400 Miscellaneous	-	1,438		479			959				
9500 Depreciation	-	0		-			-				
9691 National Dues/Support Payments	-	0		-			-				
9700 Equipment Purchases	-	2,877		959			1,918				
TOTAL EXPENDITURES (B)	1,107,466	1,218,540		406,181			812,362				



Family Justice Center
Chattanooga - Hamilton County
Pathways to Hope and Safety

1/13/2023

Request for funding

Good Afternoon,

Please accept this request for funding from the Chattanooga Hamilton County Family Justice Center (CHC FJC). It includes Hamilton County Request Application and Letters of support from: General Sessions Court judges, Hamilton County Sheriff's Office, Hamilton County District Attorney's Office, Hamilton County Juvenile Court, Children's Advocacy Center, McNabb Center, Nurture the Next and Volunteers in Medicine.

The CHC FJC humble beginnings go back as far as 1996 when county, city, and nonprofit organizations began co-locating to serve victims of domestic violence. In 2013, Mayor Jim Coppinger and Mayor Andy Berke partnered to request original funding for the current CHC FJC. The City of Chattanooga, Tennessee Office of Criminal Justice, and Office for Victims of Crime are current funders of the CHC FJC, and we are requesting that the county support this joint community and nationwide movement that increases victim safety and offender accountability. This request represents about 15% of our total budget while our clients who reside in the county account for approximately 20% of the number served.

We are proud to support victims of domestic violence, intimate partner violence, sexual assault, elder abuse, child abuse and human trafficking in this community with the support of over 31 formal partners and dozens of supporting allied organizations. Thank you for considering this request to support this critical service to all of Hamilton County residents who may experiencing domestic violence or other types of interpersonal violence.

Respectfully Submitted,

Regina McDevitt M.Ed.

Executive Director

City of Chattanooga

Chattanooga Hamilton

County Family Justice Center

P: 423-643-7600

C: 423-718-0334

W: fjc.chattanooga.gov

facebook.com/CHAFJC



Office of District Attorney General Coty Wamp
11th Judicial District • Hamilton County, TN

600 Market Street, Suite 310
Chattanooga, TN 37402

(423) 209-7400

January 26, 2023

Mayor Wamp and County Commissioners,

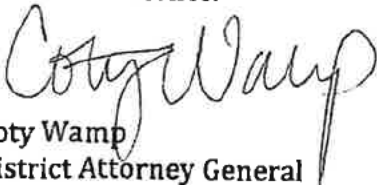
When people think of the criminal justice system they think of police officers, judges, courts, and prosecutors. Unfortunately, most don't realize that the criminal justice system only functions properly because of the handful of organizations in town that work tirelessly to prop us up and provide additional support for victims.

The support the Family Justice Center provides to victims of domestic violence is unparalleled in our community. While my office provides support in terms of the court process, the FJC picks up the slack and provides the services that allow victims to heal and move forward with their life after the trauma of domestic violence.

I've had the opportunity to work closely with the FJC for the last 8 months. I've sat in FJC board meetings and I've been able to send my staff to multiple trainings they've graciously hosted. I've spoken at FJC events alongside members of our community from Judges to the Police Chief. To say that I support their mission is an understatement.

The FJC is a partner of the DA's Office and is an invaluable resource for our community.

It's my desire that the FJC, and a few other organizations that provide services to victims of crime, receive the support from the County that they need to continue to serve all victims of domestic violence.


Coty Wamp
District Attorney General



GENERAL SESSIONS COURT OF HAMILTON COUNTY
600 Market Street • Room 203 • Chattanooga, Tennessee 37402

JUDGES

Hon. Christie Mahn Sell - Division I
Hon. Alexander K. McVeagh - Division II
Hon. Gerald Webb, Jr. - Division III
Hon. Lila Statom - Division IV
Hon. Gary W. Starnes - Division V

Telephone: (423) 209-7660
Fax: (423) 209-7661

January 24, 2022

Hamilton County Commission
605 Georgia Ave
Chattanooga, TN 37402


Dear Commissioners,

The Hamilton County General Sessions Court submits this letter in support of the Chattanooga/Hamilton County Family Justice Center (FJC). The FJC uniquely serves Hamilton County residents and is a consistent partner with the Hamilton County Courts, providing countless necessary resources to victims, victims' families and defendants. Additionally, the FJC provides office space to the Hamilton County Mental Health Court's trauma clinician and it has opened its on-site office space and group therapy space to both Mental Health Court and Drug Recovery Court.

On a daily basis, the FJC and its partners, such as Legal Aid of East Tennessee and the Partnership for Families, Children & Adults, are present to assist both criminal and civil courts. Recently, we were excited to meet with the FJC's newest on-site partner, HerSong, an organization that will assist sex trafficking victims in Hamilton County. Finally, it is our honor to regularly visit the FJC and to attend graduation ceremonies of the Hamilton County Crisis Intervention Team (CIT), which trains officers from across the southeast TN/north GA area to appropriately respond to mental health and substance abuse emergencies in our community.

It is our understanding that the FJC hopes to provide additional support to victims in our courts, including having dedicated staff present at the courthouse every day. We greatly appreciate their efforts to serve those affected by our criminal and civil justice systems.

Sincerely,


Judge Christie Sell
Judge Alex McVeagh
Judge Gerald Webb
Judge Lila Statom
Judge Gary Starnes



HAMILTON COUNTY JUVENILE COURT

1600 EAST THIRD STREET • CHATTANOOGA, TENNESSEE 37404-2556

HON. ROBERT D. PHILYAW
JUDGE

SAMUEL G. MAIRS
COURT ADMINISTRATOR

January 24, 2022

To Whom It May Concern:

I would like to express my support of the Chattanooga Hamilton County Family Justice Center (CHC FJC) for funding from Hamilton County. The CHC FJC is a community-wide collaboration of public and private agencies in a centralized location that serves victims of domestic violence, intimate partner, sexual assault, elder abuse, human trafficking and child abuse and their families. It promotes safety and well-being and is often called a "one-stop shop" for domestic violence and other victims of crime seeking assistance. They served 468 individuals in 2021 and made 766 referrals to community organizations. The CHC FJC reports that 20% of the population served live in the Hamilton County area outside Chattanooga city limits.

The Hamilton County Juvenile Court utilizes the CHC FJC and its partners to provide support and consultation to employees and assistance to victims. This funding will allow the CHC FJC to provide court support to victims and training to Law Enforcement. They will coordinate the Hamilton County High Risk Intervention Team in order to support a coordinated community effort that offers wrap-around services based on survivor needs, supports law enforcement and prosecution of cases. The Team works to increase safety for victims/survivors of interpersonal violence and hold offenders accountable for their crimes.

Taking a "no wrong door" approach the CHC FJC provides assessment and referral to community partners who may be on-site or off-site. These include: Hamilton County Mental Health Court, Hamilton County Sheriff's Office, Hamilton County District Attorney's Office, Legal Aid of East Tennessee, and Partnership for Families, Children and Adults, Chattanooga Police Department Special Victims Unit, Hamilton County Children's Advocacy Center, Southern University, UTC, Street Grace, Her Song, McNabb Center, Nurture the Next, and Tennessee Child Protective Services, McKamey Animal Center, Rise Up, Chattanooga Public Library, and Loves Arm.

Thank you for your consideration of this request for funding for the CHC FJC.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rob Philyaw".

Rob Philyaw



HAMILTON COUNTY SHERIFF'S OFFICE

JIM HAMMOND
SHERIFF

January 24, 2022

Letter of Support

Hamilton County Funding Request

Chattanooga Hamilton County Family Justice Center


The Hamilton County Sheriff's Office would like to express our support for the Chattanooga Hamilton County Family Justice Center (FJC) for funding from Hamilton County Government. The FJC is a community-wide collaboration of public and private agencies in a centralized location that serves victims of domestic violence, intimate partner, sexual assault, elder abuse, human trafficking, and child abuse. It promotes safety and wellbeing and is often called a "one-stop shop" for domestic violence and other victims of crime seeking assistance. They served 468 individuals in 2021 and made 766 referrals to community organizations. The FJC reports that 20% of the population they served live in the Hamilton County area outside Chattanooga city limits.

The FJC partners with Hamilton County Sheriff's Office by providing support and consultation to employees and assistance to victims. Your funding will allow the FJC to provide court support to victims and training to Law Enforcement. They will coordinate the Hamilton County High-Risk Intervention Team to support a coordinated community effort that offers wrap-around services based on survivor needs, supporting law enforcement and prosecuting cases. The Team works to increase safety for victims and survivors of interpersonal violence and hold offenders accountable for their crimes.

Taking a "no wrong door" approach, the FJC provides assessment and referral to community partners who may be on-site or off-site. These include the Hamilton County Mental Health Court, Hamilton County Sheriff's Office, Hamilton County District Attorney's Office, Legal Aid of East Tennessee, and Partnership for Families, Children and Adults, Chattanooga Police Department Special Victims Unit, Hamilton County Children's Advocacy Center, Southern University, UTC, Street Grace, Her Song, McNabb Center, Nurture the Next, Tennessee Child Protective Services, McKamey Animal Center, Rise Up, Chattanooga Public Library, and Loves Arm.

We fully support this request for funding for the Chattanooga Hamilton County Family Justice Center.

Sincerely,


Jim Hammond, Sheriff

OFFICE OF THE SHERIFF

HAMILTON COUNTY COURTS BUILDING 600 MARKET STREET CHATTANOOGA, TENNESSEE 37402 (423) 209-7000



February 11, 2022

Letter of Support
Hamilton County Funding Request
Chattanooga Hamilton County Family Justice Center

The Children's Advocacy Center of Hamilton County (CAC) would like to express our support of the Chattanooga Hamilton County Family Justice Center (CHC FJC) for funding from Hamilton County Government. The CHC FJC is a community-wide collaboration of public and private agencies in a centralized location that serves victims of domestic violence, intimate partner, sexual assault, elder abuse, human trafficking, and child abuse and their families. It promotes safety and well-being and is often called a "one-stop shop" for domestic violence and other victims of crime seeking assistance. They served 468 individuals in 2021 and made 766 referrals to community organizations. The CHC FJC reports that 20% of the population served live in the Hamilton County area outside Chattanooga city limits.

The CHC FJC partners with CAC by providing support and consultation to employees and assistance to victims. This funding will allow the CHC FJC to provide court support to victims and training to Law Enforcement. They will coordinate the Hamilton County High Risk Intervention Team in order to support a coordinated community effort that offers wrap-around services based on survivor needs, supports law enforcement and prosecution of cases. The Team works to increase safety for victims/survivors of interpersonal violence and hold offenders accountable for their crimes.

Taking a "no wrong door" approach the CHC FJC provides assessment and referral to community partners who may be on-site or off-site. These include: Hamilton County Mental Health Court, Hamilton County Sheriff's Office, Hamilton County District Attorney's Office, Legal Aid of East Tennessee, Partnership for Families, Children and Adults, Chattanooga Police Department: Special Victims Unit, Children's Advocacy Center of Hamilton County, Southern Adventist University, UTC, Street Grace, Her Song, McNabb Center, Nurture the Next, and Department of Children Services, McKamey Animal Center, Rise Up, Chattanooga Public Library, and Love's Arm.

We fully support this request for funding for the CHC FJC.

Sincerely,

Kristen Pavlik McCallie

Kristen Pavlik McCallie, Executive Director



January 24, 2022

Letter of Support
Hamilton County Funding Request
Chattanooga Hamilton County Family Justice Center

The Helen Ross McNabb Center (McNabb) would like to express our support of the Chattanooga Hamilton County Family Justice Center (CHC FJC) for funding from Hamilton County Government. The CHC FJC is a community-wide collaboration of public and private agencies in a centralized location that serves victims of domestic violence, intimate partner, sexual assault, elder abuse, human trafficking and child abuse and their families. It promotes safety and well-being and is often called a "one-stop shop" for domestic violence and other victims of crime seeking assistance. They served 468 individuals in 2021 and made 766 referrals to community organizations. The CHC FJC reports that 20% of the population served live in the Hamilton County area outside Chattanooga city limits.

The CHC FJC partners with McNabb Center by providing support and consultation to employees and assistance to victims. This funding will allow the CHC FJC to provide court support to victims and training to Law Enforcement. They will coordinate the Hamilton County High Risk Intervention Team in order to support a coordinated community effort that offers wrap-around services based on survivor needs, supports law enforcement and prosecution of cases. The Team works to increase safety for victims/survivors of interpersonal violence and hold offenders accountable for their crimes.

Taking a "no wrong door" approach the CHC FJC provides assessment and referral to community partners who may be on-site or off-site. These include: Hamilton County Mental Health Court, Hamilton County Sheriff's Office, Hamilton County District Attorney's Office, Legal Aid of East Tennessee, and Partnership for Families, Children and Adults, Chattanooga Police Department Special Victims Unit, Hamilton County Children's Advocacy Center, Southern University, UTC, Street Grace, Her Song, McNabb Center, Nurture the Next, and Tennessee Child Protective Services, McKamey Animal Center, Rise Up, Chattanooga Public Library, and Loves Arm.

We fully support this request for funding for the CHC FJC.

Sincerely,

Gayle A Lodato LCSW
Senior Director , Greater Chattanooga



January 24, 2022

Letter of Support
Hamilton County Funding Request
Chattanooga Hamilton County Family Justice Center

Nurture the Next would like to express our support of the Chattanooga Hamilton County Family Justice Center (CHC FJC) for funding from Hamilton County Government. The CHC FJC is a community-wide collaboration of public and private agencies in a centralized location that serves victims of domestic violence, intimate partner, sexual assault, elder abuse, human trafficking and child abuse and their families. It promotes safety and well-being and is often called a "one-stop shop" for domestic violence and other victims of crime seeking assistance. They served 468 individuals in 2021 and made 766 referrals to community organizations. The CHC FJC reports that 20% of the population served live in the Hamilton County area outside Chattanooga city limits. It is a primary goal to increase their visibility and interaction with the community it serves.

The CHC FJC partners with Nurture the Next by providing support and consultation to employees and assistance to victims. This funding will allow the CHC FJC to provide court support to victims and training to Law Enforcement. They will coordinate the Hamilton County High Risk Intervention Team in order to support a coordinated community effort that offers wrap-around services based on survivor needs, supports law enforcement and prosecution of cases. The Team works to increase safety for victims/survivors of interpersonal violence and hold offenders accountable for their crimes.

Taking a "no wrong door" approach the CHC FJC provides assessment and referral to community partners who may be on-site or off-site. These include: Hamilton County Mental Health Court, Hamilton County Sheriff's Office, Hamilton County District Attorney's Office, Legal Aid of East Tennessee, and Partnership for Families, Children and Adults, Chattanooga Police Department Special Victims Unit, Hamilton County Children's Advocacy Center, Southern University, UTC, Street Grace, Her Song, McNabb Center, Nurture the Next, and Tennessee Child Protective Services, McKamey Animal Center, Rise Up, Chattanooga Public Library, and Loves Arm.

We fully support this request for funding for the CHC FJC.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard Tate', with a long horizontal flourish extending to the right.

Richard Tate, Regional Program Manager
Nurture the Next



VOLUNTEERS IN MEDICINE, CHATTANOOGA, INC.

January 24, 2022

Officers

- Stephan Wright, Esq.
Chair
Rev. Clark Taylor, Jr., PhD
Vice Chair
Roger Davis
Treasurer
Rae Bond
Secretary

Letter of Support
Hamilton County Funding Request
Chattanooga Hamilton County Family Justice Center

Volunteers in Medicine, Chattanooga Inc. would like to express our support of the Chattanooga Hamilton County Family Justice Center (CHC FJC) for funding from Hamilton County Government. The CHC FJC is a community-wide collaboration of public and private agencies in a centralized location that serves victims of domestic violence, intimate partner, sexual assault, elder abuse, human trafficking and child abuse and their families. It promotes safety and well-being and is often called a "one-stop shop" for domestic violence and other victims of crime seeking assistance. They served 468 individuals in 2021 and made 766 referrals to community organizations. The CHC FJC reports that 20% of the population served live in the Hamilton County area outside Chattanooga city limits.

Board of Directors

- Becky Hall
Martina Harris, PhD
Lynda Minks Hood
Marshall Horton III, MD
Craig Miller
Peter Rawlings, MD
Mack Worthington, MD

The CHC FJC partners with Volunteers in Medicine, Chattanooga Inc. providing support and consultation to employees and assistance to victims. This funding will allow the CHC FJC to provide court support to victims and training to Law Enforcement. They will coordinate the Hamilton County High Risk Intervention Team in order to support a coordinated community effort that offers wrap-around services based on survivor needs, supports law enforcement and prosecution of cases. The Team works to increase safety for victims/survivors of interpersonal violence and hold offenders accountable for their crimes.

Mitchell L. Mutter, MD
Medical Director

Joel Henderson
Executive Director

Taking a "no wrong door" approach the CHC FJC provides assessment and referral to community partners who may be on-site or off-site. These include: Hamilton County Mental Health Court, Hamilton County Sheriff's Office, Hamilton County District Attorney's Office, Legal Aid of East Tennessee, and Partnership for Families, Children and Adults, Chattanooga Police Department Special Victims Unit, Hamilton County Children's Advocacy Center, Southern University, UTC, Street Grace, Her Song, McNabb Center, Nurture the Next, and Tennessee Child Protective Services, McKamey Animal Center, Rise Up, Chattanooga Public Library, and Loves Arm.

We fully support this request for funding for the CHC FJC.

Sincerely,

[Handwritten signature]

Executive Director
Volunteers in Medicine, Chattanooga Inc.



P.O. Box 81057 * Chattanooga, TN 37414 * 423 855 8220 * vim-chatt.org

May we have eyes to see, with Christian love, those to whom we have been blind, arms to embrace those who have been excluded, hands to touch those needing compassion, wisdom and skill to alleviate suffering, with hearts bonded together.

RESOLUTION NO. 31442

A RESOLUTION AUTHORIZING THE FAMILY JUSTICE CENTER TO APPLY FOR, AND IF AWARDED, ACCEPT A GRANT FROM HAMILTON COUNTY GOVERNMENT TO SUPPORT THE SERVICES PROVIDED TO VICTIMS LIVING WITHIN HAMILTON COUNTY, FOR A GRANT PERIOD BEGINNING JULY 1, 2023, THROUGH JUNE 30, 2024, FOR AN AMOUNT NOT TO EXCEED ONE HUNDRED EIGHTY THOUSAND DOLLARS (\$180,000.00).

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CHATTANOOGA, TENNESSEE, That it is hereby authorizing the Family Justice Center to apply for, and if awarded, accept a grant from Hamilton County Government to support the services provided to victims living within Hamilton County, for a grant period beginning July 1, 2023, through June 30, 2024, for an amount not to exceed \$180,000.00.

ADOPTED: January 24, 2023

/mem

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 172,802,396	\$ 172,802,396	\$ 171,121,365	\$ (1,681,031)
Payments in lieu of tax:				
PILOT CHA	191,900	191,900	189,477	(2,423)
PILOT TVA	1,900,800	1,900,800	1,923,319	22,519
PILOT Good Neighbors	2,800	2,800	2,808	8
PILOT Dev Corp O Knob	500	500	466	(34)
PILOT UnumProvident Corporation	57,200	57,200	83,445	26,245
PILOT Wm Wrigley Jr Co	25,000	25,000	26,171	1,171
PILOT Blue Cross Blue Shield	998,100	998,100	1,196,440	198,340
PILOT MK LLC	13,000	13,000	19,304	6,304
PILOT Southern Champion Tray	74,800	74,800	100,152	25,352
PILOT Gestamp Chattanooga, LLC	981,900	981,900	861,774	(120,126)
PILOT Westinghouse Electric Co.	62,600	62,600	-	(62,600)
PILOT EPB	7,401,739	7,401,739	7,401,739	-
PILOT Coca Cola	162,700	162,700	165,854	3,154
PILOT Plastic Omnium Auto Exteriors LLC	222,100	222,100	170,995	(51,105)
PILOT UTC Two LLC	10,100	10,100	10,148	48
PILOT UTC Three LLC	5,800	5,800	5,790	(10)
PILOT Alco Woodlawn Partners	33,900	33,900	33,300	(600)
PILOT Yanfeng US Automotive Interior Systems LLC	38,400	38,400	56,636	18,236
PILOT Choo Choo Partners	20,700	20,700	-	(20,700)
PILOT M & M Industries Inc	35,400	35,400	61,848	26,448
PILOT Homeserve USA	14,300	14,300	-	(14,300)
Interest and penalty on taxes				
Current year	-	-	75,487	75,487
Prior years	1,300,000	1,300,000	1,423,634	123,634
Collection fees on delinquent taxes	237,100	237,100	225,164	(11,936)
Total property taxes	<u>186,593,235</u>	<u>186,593,235</u>	<u>185,155,316</u>	<u>(1,437,919)</u>
Other local taxes:				
Franchise Taxes	4,328,500	4,328,500	5,077,166	748,666
Liquor Taxes	3,637,609	3,637,609	3,281,851	(355,758)
Beer Taxes	5,401,300	5,401,300	5,759,144	357,844
Local Litigation City Court	2,600	2,600	2,251	(349)
Gross receipts Tax	6,500,000	6,500,000	7,363,403	863,403
Corp Intangible Property Tax	600,000	600,000	947,225	347,225
NonDep Excise Tax TCA 67-4-2020	675,000	675,000	11,295	(663,705)
Total other taxes	<u>21,145,009</u>	<u>21,145,009</u>	<u>22,442,335</u>	<u>1,297,326</u>
Total taxes	<u>207,738,244</u>	<u>207,738,244</u>	<u>207,597,651</u>	<u>(140,593)</u>

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Licenses, fees and permits:				
Licenses:				
Business License Int & Pen	-	-	5	5
Wrecker Business License	3,700	3,700	1,550	(2,150)
Liquor by Drink License	163,300	163,300	150,252	(13,048)
Liquor by Drink Int & Pen	5,000	5,000	1,938	(3,062)
Transient Vendor License	200	200	250	50
Motor Vehicle License	441,700	441,700	527,480	85,780
Wrecker Contractor License	300	300	640	340
Original Business License Fee	24,100	24,100	24,480	380
Special Gathering Permit	100	100	-	(100)
Permits:				
Building Permits	1,866,400	1,866,400	2,820,626	954,226
Electrical Permits	390,000	390,000	534,486	144,486
Plumbing Fixtures Connection Permits	230,000	230,000	327,622	97,622
Street Cut-in Permits	280,400	280,400	430,684	150,284
Mechanical Code Permits	250,000	250,000	326,314	76,314
Hotel Permits	4,000	4,000	1,400	(2,600)
Gas Permits	44,600	44,600	50,500	5,900
Sign Permits	106,500	106,500	102,263	(4,237)
Taxicab Driver Permits	3,800	3,800	4,150	350
Temporary Use Permits	1,700	1,700	1,540	(160)
Traffic Eng Special Events Permits	1,900	1,900	13,815	11,915
Push Cart Permits	100	100	25	(75)
Mobile Food Unit	400	400	550	150
Tree Ordinance Permit	25,000	25,000	24,000	(1,000)
Tire Haulers Permit	-	-	50	50
Short Term Vacation Rental Permit	30,300	30,300	74,100	43,800
Fees:				
Business License Issuance Fees	67,200	67,200	73,149	5,949
Plumbing Examiners Fees	20,700	20,700	37,405	16,705
Electrical Examiners Fees	55,400	55,400	81,820	26,420
Gas Examiners Fees	1,400	1,400	28,286	26,886
Beer Board Application Fees	39,100	39,100	20,387	(18,713)
Mechanical Exam Fees	67,200	67,200	100,479	33,279
Permit Issuance Fees	60,400	60,400	83,490	23,090
Exhibitors Fees	-	-	7	7
Subdivision Review & Inspection Fees	26,100	26,100	35,070	8,970
Adult Entertain Application Fees	5,200	5,200	4,600	(600)
Zoning Letter Fees	19,400	19,400	30,450	11,050
Variance Request Fees	13,200	13,200	10,200	(3,000)
Certificate of Occupancy Fees	38,300	38,300	41,452	3,152
Code Compliance Letter Fees	3,000	3,000	3,933	933
Modular Home Site Investigation Fees	-	-	150	150
Plan Checking Fees	260,000	260,000	444,263	184,263
Phased Construction Plan Review Fees	5,000	5,000	-	(5,000)
Construction Board of Appeals Fees	900	900	2,100	1,200

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Sign Board of Appeals Fees	200	200	900	700
Historic Zone Construction Fee	-	-	22,325	22,325
Northshore Design Appeal Fee	4,700	4,700	5,200	500
Fire District Removal Request Fee	600	600	-	(600)
Fire Permits City Code 16-29	216,000	216,000	266,453	50,453
Fire Re-Inspection of Business & Hotels	400	400	-	(400)
Wine in Grocery Store Application	400	400	400	-
Beer Permit	45,700	45,700	57,692	11,992
Re Inspection Fee	-	-	200	200
Total licenses, fees & permits	<u>4,824,000</u>	<u>4,824,000</u>	<u>6,769,131</u>	<u>1,945,131</u>
Intergovernmental:				
Federal funds	-	-	43,002	43,002
State funds:				
State Operations Funds TEMA	-	-	(59,467)	(59,467)
State Operations Funds Training Supplement F&P	707,200	707,200	654,400	(52,800)
State Shared Ops Maintenance of Streets	128,700	128,700	118,570	(10,130)
State Shared City Alloc State Sales Tax	17,339,100	17,339,100	20,352,689	3,013,589
State Shared City Alloc State Income Tax	-	-	170,346	170,346
State Shared City Alloc State Beer Tax	79,000	79,000	82,723	3,723
State Shared Mixed Drink Tax	3,241,800	3,241,800	5,355,187	2,113,387
State Shared Ci Interstate Telecommunication Sales Tax	250,000	250,000	294,591	44,591
State Shared Alcoholic Beverage Tax	165,400	165,400	183,675	18,275
State Shared Gas Inspection Fees	331,200	331,200	332,147	947
State Shared Commission Gross Receipts	525,000	525,000	687,644	162,644
State Shared Sports Gambling TCA 4-51-304	62,000	62,000	172,800	110,800
County funds:				
Ham Co Oper Appropriation	-	-	314	314
Ham Co Oper Ross's Landing	1,516,700	1,516,700	1,478,690	(38,010)
Ham Co Local Option Sales Tax	55,836,396	55,836,396	64,511,180	8,674,784
Ham Co Local Option Sales Tax TDZ	-	-	607,246	607,246
Designated revenue:				
Ham Co Local Option Sales Tax (Economic Dev)	15,700,000	15,700,000	17,377,689	1,677,689
State Shared TDZ Sales Tax	3,200,000	3,200,000	375,915	(2,824,085)
FEMA April 2020 Disaster	-	-	76,604	76,604
Other	11,993,351	9,957,903	10,085,847	127,944
Total intergovernmental revenues	<u>111,075,847</u>	<u>109,040,399</u>	<u>122,901,792</u>	<u>13,861,393</u>
Charges for services				
Court charges:				
Court Cost Current	148,000	148,000	139,987	(8,013)
Court Commissions	5,600	5,600	4,812	(788)
Court Clerk's Fee Current	500,000	500,000	462,059	(37,941)
Court Clerk's Fee Delinquent	-	-	1,343	1,343
Court Service of Process Current	-	-	56	56
Court Service of Process Delinquent	-	-	(4,065)	(4,065)
Court Processing of Release Forms	13,000	13,000	11,069	(1,931)

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Court Administrative Cost	300	300	125	(175)
Court Current State Cost	1,600	1,600	1,260	(340)
Facility charges:				
Facility Rents	-	-	4,245	4,245
Property Rental Revenue	150,000	150,000	126,909	(23,091)
Ballfield Income	20,000	20,000	19,250	(750)
Skateboard Park Fees	-	-	60	60
Carousel Ridership	1,300	1,300	123,904	122,604
Walker Pavilion Rent	5,000	5,000	28,850	23,850
Heritage Park House Rent	5,000	5,000	1,005	(3,995)
Renaissance Park Rent	500	500	3,250	2,750
Greenway Facility Rent	-	-	220	220
Fitness Center Fees	-	-	5,838	5,838
Dock Rental	43,900	43,900	42,166	(1,734)
Ross' Landing Rent	16,000	16,000	11,129	(4,871)
Champion's Club Fees	8,900	8,900	21,344	12,444
Recreation Center Rental	100	100	1,585	1,485
Carousel Room Rental	-	-	21,381	21,381
Coolidge Park Rental	-	-	15,470	15,470
Walnut Street Bridge Rental	-	-	6,150	6,150
Program charges:				
Program Fees	-	-	6	6
Park Event Fees	-	-	27,336	27,336
Kidz Kamp Fees	-	-	(639)	(639)
Sports Program Fees	-	-	15,200	15,200
OutVenture Fees	4,300	4,300	13,815	9,515
Therapeutic Fees	-	-	450	450
Swimming Pool Fees	9,300	9,300	87,298	77,998
Counter sales:				
Police Report Fees	500	500	4,872	4,372
Memberships	-	-	412	412
Credit Card Processing Fee	5,600	5,600	4,698	(902)
Concessions	-	-	3,410	3,410
Other charges:				
Financial Service EPB	7,200	7,200	7,200	-
General Pension Admin Cost	400	400	46,773	46,373
Technology Fee	-	-	9,675	9,675
Returned Check Fee	1,500	1,500	3,614	2,114
Waste Container Purchases	15,000	15,000	43,575	28,575
Non Profit Request Fee	2,800	2,800	2,350	(450)
E-citation fee TCA 55-10-207 (sunset 2022)	-	-	27	27
CBID Admin Fee 2%	16,300	16,300	20,027	3,727
Revenue adjustments:				
Chargebacks	-	-	654	654
Over & Under	-	-	1,682	1,682
Designated revenue	2,281,573	2,281,573	2,535,548	253,975
Total charges for services	3,263,673	3,263,673	3,877,385	613,712

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Fines, forfeitures and penalties				
City court fines	460,100	460,100	428,695	(31,405)
Criminal court fines	90,700	90,700	97,812	7,112
Traffic court fines	18,400	18,400	30,596	12,196
Air pollution penalties	-	-	21,556	21,556
Designated revenue	700,000	700,000	1,678,572	978,572
Total fines and forfeitures	<u>1,269,200</u>	<u>1,269,200</u>	<u>2,257,231</u>	<u>988,031</u>
Miscellaneous:				
Investment income	400,000	400,000	570,299	170,299
Sale of property	430,300	430,300	144,718	(285,582)
Donations	-	-	1,000	1,000
Departmental billings	6,553,935	6,553,935	6,549,106	(4,829)
Miscellaneous revenue	350,600	350,600	579,587	228,987
Designated revenue:				
Investment income	-	-	198,302	198,302
Donations	2,600	2,600	140,396	137,796
Miscellaneous revenue	23,256	23,256	539,818	516,562
Total miscellaneous revenue	<u>7,760,691</u>	<u>7,760,691</u>	<u>8,723,226</u>	<u>962,535</u>
Total revenues	<u>335,931,655</u>	<u>333,896,207</u>	<u>352,126,416</u>	<u>18,230,209</u>

EXPENDITURES

General government:				
City Council	946,750	946,750	728,706	(218,044)
City Judges	1,062,219	1,062,219	1,063,634	1,415
City Attorney	1,882,305	1,882,305	1,760,840	(121,465)
Records Retention Management	48,235	48,235	39,027	(9,208)
Internal Audit	746,734	746,734	771,828	25,094
Information Technology:				
Information Technology	9,523,347	9,523,347	10,107,369	584,022
GG IS Smart Cities	5,850,589	5,850,589	4,517,035	(1,333,554)
Purchasing	990,567	990,567	867,753	(122,814)
External Appropriations:				
Arts Build	266,252	266,252	266,250	(2)
Chatt Neighborhood Enterprise	705,000	705,000	705,000	-
WTCI-TV Channel 45	80,000	80,000	80,000	-
Tennessee River Park	1,490,591	1,490,591	1,507,144	16,553
Children's Advocacy Center	63,700	63,700	63,700	-
Chatt Area Urban League	132,000	132,000	132,000	-
Bessie Smith Cultural Center	95,000	95,000	95,000	-
Enterprise South Nature Park	1,087,672	1,087,672	663,161	(424,511)
Chattanooga Area Food Bank	20,000	20,000	20,000	-
Homeless Coalition	70,000	70,000	70,000	-
Partnership Family, Child, Adult	63,700	63,700	63,700	-
Chambliss Center for Children	350,000	350,000	350,000	-
Fortwood Ctr (Helen Ross McNabb)	60,760	60,760	60,760	-

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Joe Johnson Mental Health	81,225	81,225	58,800	(22,425)
Speech & Hearing Center	67,700	67,700	67,700	-
Orange Grove	106,000	106,000	106,000	-
Signal Center	962,763	962,763	875,000	(87,763)
Family Promise of Greater Chattanooga	17,750	17,750	-	(17,750)
AIM Center, Inc	63,700	63,700	63,700	-
Bethlehem Center	63,700	63,700	63,700	-
Greater Chattanooga Sports & Events	100,000	100,000	100,000	-
Chattanooga Room in the Inn	30,000	30,000	24,000	(6,000)
LaPaz Chattanooga	49,000	49,000	49,000	-
Green Spaces	5,000	5,000	-	(5,000)
Chattanooga Goodwill Industries	10,000	10,000	10,000	-
United Way of Greater Chattanooga	558,392	558,392	465,438	(92,954)
Chattanooga Basketball	90,000	90,000	90,000	-
Chattanooga Design Studio	200,000	200,000	200,000	-
Chattanooga Football Club Foundation	17,500	17,500	17,500	-
Habitat for Humanity of Greater Chattanooga Area	40,000	40,000	40,000	-
Lookout Mountain Conservancy	12,000	12,000	12,000	-
LAUNCH	59,375	59,375	59,375	-
Tennessee Golf Foundation	16,000	16,000	-	(16,000)
Creative Discovery Museum	20,000	20,000	20,000	-
CADAS (Council for Alcohol and Drug Abuse Services)	25,000	25,000	25,000	-
Pathway Lending	50,000	50,000	50,000	-
Chattanooga Community Kitchen	70,000	70,000	70,000	-
Component Unit Appropriations:				
CARTA Subsidy	5,824,996	5,824,996	5,800,000	(24,996)
Election Expense	25,000	25,000	198,658	173,658
City Code Revision	22,536	22,536	1,598	(20,938)
Unemployment Insurance	150,000	150,000	22,485	(127,515)
Contingency Fund	4,515,212	4,515,212	849,854	(3,665,358)
Renewal & Replacement	1,062,179	1,062,179	479,329	(582,850)
Audits, Dues & Surveys	175,000	175,000	119,747	(55,253)
Intergovernmental Relations	308,979	308,979	352,102	43,123
City Water Quality Mgmt Fees	675,000	675,000	625,089	(49,911)
Liability Insurance Premiums	1,000,000	1,000,000	1,000,000	-
Education Per TCA 57-4-306	1,500,000	1,500,000	2,677,594	1,177,594
ESIP Administration	16,910	16,910	3,093	(13,817)
Tuition Assistance Program	25,000	25,000	13,000	(12,000)
Designated expenditures:				
Automated Traffic Enforcement	1,033,128	1,033,128	1,330,230	297,102
Public Library	7,984,448	7,984,448	8,574,251	589,803
Economic Development	9,900,000	9,900,000	8,973,943	(926,057)
Total general government	62,468,914	62,468,914	57,421,093	(5,047,821)

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Executive Office of the Mayor:				
Executive Office Admin	2,737,508	2,737,508	2,916,230	178,722
MAYOR Community Health	2,018,742	2,018,742	599,009	(1,419,733)
Family Justice Center	624,706	624,706	747,937	123,231
Mayor Communications	354,647	354,647	292,550	(62,097)
Designated expenditures:				
Mayors Youth Council	-	-	(1,551)	(1,551)
Economic Mobility	-	-	400	400
Cities for Financial Empowerment Fund & Inc	-	-	2,400	2,400
FJC Miscellaneous Donations	-	-	2,959	2,959
Chattanooga FJC VOCA Grant	118,969	118,969	118,969	-
OVW Abuse in Later Life Program Grant	-	-	36	36
FJC OVC Hope & Healing 2019 V3 GX K036	148,581	148,581	148,581	-
FY22 ONH Public Health Grant	104,943	104,943	104,943	-
American Rescue Plan Act of 2021	4,129,481	4,129,481	4,129,481	-
FY22 TANF Grant	20,476	20,476	20,476	-
Total executive office	10,258,053	10,258,053	9,082,420	(1,175,633)
Finance and administration:				
Finance Office	3,668,622	3,668,622	3,528,212	(140,410)
Office of the City Treasurer	1,870,979	1,870,979	1,695,038	(175,941)
City Court Clerk's Office	1,542,311	1,542,311	1,237,772	(304,539)
Total finance and administration	7,081,912	7,081,912	6,461,022	(620,890)
Human resources:				
Human Resoucre Administration	2,565,440	2,565,440	2,127,141	(438,299)
Insurance Officer and Programs	743,415	743,415	772,015	28,600
Total human resources	3,308,855	3,308,855	2,899,156	(409,699)
Community development:				
Neighborhood Services Administration	48	48	17,990	17,942
Codes & Community Services	2,060,286	2,060,286	2,004,987	(55,299)
Community Development Administration	333,485	333,485	855,873	522,388
Community Centers	8,057,371	8,057,371	7,041,758	(1,015,613)
Homeless andd Supportive Housing	1,107,619	1,107,619	1,101,960	(5,659)
Community Development Neighborhood Services	506,346	506,346	346,067	(160,279)
Designated expenditures:				
Neighborhood Partners Projects & Initiatives	1,907,107	1,907,107	1,917,887	10,780
Special Projects	-	-	96,318	96,318
Community Development Programs	-	-	19,000	19,000
Public Art Initiative	-	-	203,081	203,081
Eastgate Grant	25,735	25,735	25,735	-
Open Spaces	-	-	7,000	7,000
Total community development	13,997,997	13,997,997	13,637,656	(360,341)

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Police:				
Police Administration	3,058,897	3,058,897	2,978,639	(80,258)
Uniform Services	39,104,443	39,104,443	36,795,728	(2,308,715)
Investigative Services	16,622,163	16,622,163	17,091,822	469,659
Support Services	24,805,028	24,805,028	26,102,750	1,297,722
Designated expenditures:				
Reduction of Part 1 Offenses	-	-	11,891	11,891
Police Special Programs	-	-	22,137	22,137
Law Enforcement Planning	89,447	89,447	1,022	(88,425)
Other Police Grants	761,785	761,785	850,288	88,503
Total police	84,441,763	84,441,763	83,854,277	(587,486)
Fire:				
Fire Administration	500,913	500,913	805,211	304,298
Station Operations	53,620,305	53,620,305	50,931,211	(2,689,094)
Safety, Training and Tactical Services	5,003,688	5,003,688	4,629,111	(374,577)
Designated expenditures:				
Fire Programs and Grants	7,304	7,304	49,977	42,673
Total fire	59,132,210	59,132,210	56,415,510	(2,716,700)
Public works:				
Public Works Administration	122,517	122,517	1,143,805	1,021,288
City Engineer's Office	1,711,333	1,711,333	1,303,882	(407,451)
Field Surveyors	194,208	194,208	172,730	(21,478)
Facilities Management	862,185	862,185	612,714	(249,471)
Mail Room	101,888	101,888	96,435	(5,453)
Building Maintenance	2,347,953	2,347,953	1,966,338	(381,615)
Storage on Main Street	44,500	44,500	51,932	7,432
GIS	270,494	270,494	305,475	34,981
Summer Youth Worker Program	79,249	79,249	12,421	(66,828)
YFD Facilities Maintenance	171,500	171,500	329,236	157,736
Utilities	172,301	172,301	174,125	1,824
Solid Waste Disposal	5,370,370	5,370,370	5,564,850	194,480
Farmer's Market	1,000	1,000	-	(1,000)
City-wide Services Administration	1,401,246	1,401,246	1,376,453	(24,793)
Emergency	927,334	927,334	714,490	(212,844)
Central Business District	640,939	640,939	528,820	(112,119)
Street Cleaning Crews	1,320,515	1,320,515	996,782	(323,733)
Mowing Tractors/Leaf Collection	923,342	923,342	1,131,736	208,394
Street Sweeping	808,924	808,924	811,980	3,056
Waste Pickup	10,700,735	10,700,735	11,711,417	1,010,682
Municipal Forestry	1,192,691	1,192,691	1,201,933	9,242
Land Development Office	3,405,877	3,405,877	3,195,738	(210,139)
Traffic Engineering	142,210	142,210	11	(142,199)
Street Lighting	-	-	4,765	4,765
Park Management	16,195	16,195	-	(16,195)
Transportation	4,560,110	4,560,110	3,947,096	(613,014)

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Designated expenditures:				
Public Works Programs	-	-	156,497	156,497
Heritage Hall Maintenance	181,021	181,021	113,729	(67,292)
Municipal Forestry Grants and Tree Program	-	-	58,330	58,330
Building Operations	361,669	361,669	139,581	(222,088)
Transportation Programs	-	-	2,392	2,392
Other Public Works Grants	149,451	149,451	149,451	-
Total public works	38,181,757	38,181,757	37,975,144	(206,613)
Parks and outdoors:				
Parks and Outdoors - Administration	946,936	946,936	1,159,518	212,582
Parks and Outdoors - Recreation	3,514,354	3,514,354	3,171,457	(342,897)
Therapeutic Programs	355,284	355,284	162,234	(193,050)
Fitness Center	-	-	20,287	20,287
Recreation Facilities	993	993	17,622	16,629
Outdoor Chattanooga	636,266	636,266	537,711	(98,555)
Park Management	3,797,447	3,797,447	3,294,075	(503,372)
Hamilton County Shared Parks Maintenance	3,794,305	3,794,305	3,316,977	(477,328)
Zoo	751,030	751,030	750,000	(1,030)
Designated expenditures:				
Brainerd Golf Course	944,848	944,848	1,044,767	99,919
Brown Acres Golf Course	993,791	993,791	1,123,456	129,665
Parks and Outdoors Special Programs	-	-	1,323	1,323
Parks and Outdoors Grants	-	-	3,586	3,586
Total parks and outdoors	15,735,254	15,735,254	14,603,013	(1,132,241)
Early learning:				
Early Learning Administration	1,154,993	1,154,993	448,298	(706,695)
Youth Development	36,900	36,900	19,616	(17,284)
Youth Development CAPS	83	83	25,443	25,360
Youth Devevelopment Education	212,575	212,575	259,605	47,030
Office of Early Learning	26,882	26,882	35,709	8,827
Designated expenditures:				
HSD Community Foundation Family Connects and Prit:	-	-	18,406	18,406
Total early learning	1,431,433	1,431,433	807,077	(624,356)
City planning:				
City Planning Administration	723,421	723,421	339,458	(383,963)
Strategic Capital Planning	203,166	203,166	135,166	(68,000)
Sustainability	126,321	126,321	127,081	760
Total city planning	1,052,908	1,052,908	601,705	(451,203)
Equity and community engagement:				
Equity and Community Engagement Administration	886,862	886,862	354,487	(532,375)
Total equity and community engagement	886,862	886,862	354,487	(532,375)

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2022

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Economic development:				
Economic Development Administration	803,240	803,240	306,405	(496,835)
Economic Development	86,473	86,473	17,872	(68,601)
Back Tax Properties Abatement	109,352	109,352	66,343	(43,009)
ED Workforce Development	126,971	126,971	176,654	49,683
ED Arts & Culture	368,245	368,245	109,394	(258,851)
Shared Maint Riverpark Art	-	-	8,230	8,230
ED Memorial Auditorium	160	160	4,410	4,250
ED Tivoli Theatre	-	-	934	934
Total economic development	<u>1,494,441</u>	<u>1,494,441</u>	<u>690,242</u>	<u>(804,199)</u>
Innovation delivery and performance:				
Innovation Delivery and Performance Administration	535,319	535,319	395,697	(139,622)
Office of Performance Mgmt & Open Data	663,465	663,465	376,837	(286,628)
311 Call Center	1,084,332	1,084,332	844,722	(239,610)
Total innovation delivery and performance	<u>2,283,116</u>	<u>2,283,116</u>	<u>1,617,256</u>	<u>(665,860)</u>
Total expenditures	<u>301,755,475</u>	<u>301,755,475</u>	<u>286,420,058</u>	<u>(15,335,417)</u>
Excess of revenues over expenditures	<u>34,176,180</u>	<u>32,140,732</u>	<u>65,706,358</u>	<u>33,565,626</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(52,017,845)	(52,017,845)	(51,980,980)	36,865
Capital lease	-	-	1,369,956	1,369,956
Total other financing sources (uses)	<u>(52,017,845)</u>	<u>(52,017,845)</u>	<u>(50,611,024)</u>	<u>1,406,821</u>
Net change in fund balances	(17,841,665)	(19,877,113)	15,095,334	34,972,447
FUND BALANCES, beginning	<u>128,221,197</u>	<u>128,221,197</u>	<u>128,221,197</u>	<u>-</u>
FUND BALANCES, ending	<u>\$ 110,379,532</u>	<u>\$ 108,344,084</u>	<u>\$ 143,316,531</u>	<u>\$ 34,972,447</u>

*Hamilton County Government
Budget Year 2023 - 2024
Account Analysis for Total Expenses*

SHERIFF DIVISION

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
8365010 - ADMINISTRATION SHERIFF	3,539,422	3,439,381	0	3,439,381	(100,041)	-2.8%
8365020 - PATROL	11,296,613	12,102,672	0	12,102,672	806,059	7.1%
8365021 - PUBLIC INFORMATION OFFICE	230,637	169,183	0	169,183	(61,454)	-26.6%
8365025 - SCHOOL RESOURCE OFFICERS	3,392,823	3,482,712	0	3,482,712	89,889	2.6%
8365030 - JAIL	28,052,993	26,898,397	0	26,898,397	(1,154,596)	-4.1%
8365040 - COURTS	1,538,530	2,608,116	0	2,608,116	1,069,586	69.5%
8365050 - RECORDS	687,333	593,813	0	593,813	(93,520)	-13.6%
8365060 - CRIMINAL INVESTIGATION	2,387,621	2,419,147	0	2,419,147	31,526	1.3%
8365071 - FUGITIVE	2,081,992	2,267,680	0	2,267,680	185,688	8.9%
8365072 - CIVIL PROCESS	990,915	1,034,180	0	1,034,180	43,265	4.3%
8365090 - SPECIAL OPERATIONS	1,328,907	1,238,244	0	1,238,244	(90,663)	-6.8%
8365190 - DHS GRANT (IV-D)	260,497	285,459	0	285,459	24,962	9.5%
8365300 - INFORMATION SYSTEMS	2,290,195	2,289,200	0	2,289,200	(995)	-0.0%
8365310 - TRAINING	1,161,324	1,161,661	0	1,161,661	337	0.0%
8365340 - SHERIFF HUMAN RESOURCES	489,425	486,315	0	486,315	(3,110)	-0.6%
8365350 - INTERNAL AFFAIRS	558,995	527,535	0	527,535	(31,460)	-5.6%
8365360 - MAINTENANCE DEPT	926,504	932,719	0	932,719	6,215	0.6%
8365370 - LEGAL & ACCREDITATION	471,694	418,015	0	418,015	(53,679)	-11.3%
8865800 - SHERIFF MENTAL HEALTH	375,022	180,223	0	180,223	(194,799)	-51.9%
TOTAL	62,061,442	62,534,652	0	62,534,652	473,211	0.7%

***Hamilton County Government
Budget Year 2024
8365010 - ADMINISTRATION SHERIFF***

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	1,950,160	1,878,456	0	1,878,456	(71,704) -3.6%
51002	SALARIES-OVERTIME (REGULAR)	15,000	15,000	0	15,000	0 0.0%
51015	SALARIES - LONGEVITY	12,900	13,500	0	13,500	600 4.6%
52001	FICA	151,193	144,927	0	144,927	(6,266) -4.1%
52002	MEDICAL INSURANCE	203,839	180,325	0	180,325	(23,514) -11.5%
52003	LIFE INSURANCE	504	432	0	432	(72) -14.2%
52007	STATE PENSION-TCRS, LEGACY	210,806	204,637	0	204,637	(6,169) -2.9%
52008	SELF INSURANCE	7,588	8,664	0	8,664	1,076 14.1%
52009	STATE TCRS HYBRID 401K 5% CONT	13,959	17,978	0	17,978	4,019 28.7%
52010	STATE-TCRS-HYBRD 4% BENEFIT	6,766	9,600	0	9,600	2,834 41.8%
52013	TCRS-BRIDGE PLAN, LEGACY	4,025	4,270	0	4,270	245 6.0%
52014	TCRS-BRIDGE PLAN, HYBRID	1,090	0	0	0	(1,090) -100.0%
		2,577,830	2,477,789	0	2,477,789	(100,041) -3.8%
<u>OPERATING EXPENDITURES</u>						
53009	REP & MAINT MAINTENANCE	433,138	433,138	0	433,138	0 0.0%
53015	UTILITY SERVICES-ELECTRICITY	21,275	21,275	0	21,275	0 0.0%
53016	UTILITY SERVICES-WATER	500	500	0	500	0 0.0%
53017	UTILITY SERVICES-GAS	2,170	2,170	0	2,170	0 0.0%
53018	CELLULAR SERVICE	232,472	232,472	0	232,472	0 0.0%
53042	MEETINGS,SEMINARS,ETC.	19,700	19,700	0	19,700	0 0.0%
53044	POSTAGE FREIGHT & OTHER TRANS	17,850	17,850	0	17,850	0 0.0%

*Hamilton County Government
 Budget Year 2024
 8365010 - ADMINISTRATION SHERIFF*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
53047 MEMBERSHIPS	14,500	14,500	0	14,500	0	0.0%
53050 MISCELLANEOUS PURCHASED	42,000	42,000	0	42,000	0	0.0%
53054 TRUSTEES COMMISSION 1%	10,000	10,000	0	10,000	0	0.0%
53071 INTERNET SERVICE	93,990	93,990	0	93,990	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	7,250	7,250	0	7,250	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	500	500	0	500	0	0.0%
54009 TELECOMMUNICATION SUPPLIES	9,300	9,300	0	9,300	0	0.0%
54013 NEWSPAPERS & PERIODICALS	1,000	1,000	0	1,000	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	700	700	0	700	0	0.0%
54020 REPAIR PARTS	6,100	6,100	0	6,100	0	0.0%
54022 RECORDING & CAMERA SUP & PROC	545	545	0	545	0	0.0%
54023 UNIFORM ALLOWANCE	16,080	16,080	0	16,080	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	6,900	6,900	0	6,900	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	15,000	15,000	0	15,000	0	0.0%
55010 PRINCIPAL ON CAPITAL LEASES	6,068	6,068	0	6,068	0	0.0%
55015 INTEREST ON CAPITAL LEASES	54	54	0	54	0	0.0%
55090 DAMAGE TO EMP. PERSONAL PROP	1,000	1,000	0	1,000	0	0.0%
56002 MATCHING FUNDS FOR GRANTS	3,500	3,500	0	3,500	0	0.0%
	961,592	961,592	0	961,592	0	0.0%
	3,539,422	3,439,381	0	3,439,381	(100,041)	-2.8%

8365010 ADMINISTRATION SHERIFF

Salaries

	FY 2023	FY 2024
Salaries - full-time	1,124,175	1,043,456
Salaries - part-time	0	0
Call ins	100,000	150,000
Salaries - overtime	15,000	15,000
Promotions	685,000	685,000
Longevity	12,900	13,500
Raises	40,985	0
Total Salaries	1,978,060	1,906,956

Authorized Positions

	FY 2023	FY 2024	Vacant - Frozen
Full-time			
Administrative Assistant	1.00	1.00	
Administrative Coordinator	1.00	1.00	
Chief Sheriff's Deputy	1.00	1.00	1.00
Chief of Staff	1.00	1.00	
Sheriff's Deputy Chief	1.00	1.00	
Director of Human Resources	1.00	1.00	
Director of Technology/Finance	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	
Finance Assistant	2.00	2.00	
Finance Manager	1.00	1.00	
Grants Coordinator	1.00	1.00	
Senior Accounting Manager	1.00	1.00	
Sheriff	1.00	1.00	
Full-time Total	14.00	14.00	

*Hamilton County Government
Budget Year 2024
8365020 - PATROL*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	5,948,757	6,922,374	0	6,922,374	973,617 16.3%
51002	SALARIES-OVERTIME (REGULAR)	771,822	458,759	0	458,759	(313,063) -40.5%
51015	SALARIES - LONGEVITY	64,575	74,025	0	74,025	9,450 14.6%
52001	FICA	519,064	570,319	0	570,319	51,255 9.8%
52002	MEDICAL INSURANCE	1,948,744	1,722,233	0	1,722,233	(226,511) -11.6%
52003	LIFE INSURANCE	3,996	3,816	0	3,816	(180) -4.5%
52007	STATE PENSION-TCRS, LEGACY	684,676	677,437	0	677,437	(7,239) -1.0%
52008	SELF INSURANCE	38,058	42,932	0	42,932	4,874 12.8%
52009	STATE TCRS HYBRID 401K 5% CONT	112,264	125,517	0	125,517	13,253 11.8%
52010	STATE-TCRS-HYBRD 4% BENEFIT	24,775	67,026	0	67,026	42,251 170.5%
52013	TCRS-BRIDGE PLAN, LEGACY	115,624	130,331	0	130,331	14,707 12.7%
52014	TCRS-BRIDGE PLAN, HYBRID	16,539	19,482	0	19,482	2,943 17.7%
		10,248,894	10,814,251	0	10,814,251	565,357 5.5%
<u>OPERATING EXPENDITURES</u>						
53004	REP & MAINT AUTOMOBILES & TRUC	260,000	260,000	0	260,000	0 0.0%
53047	MEMBERSHIPS	555	555	0	555	0 0.0%
53050	MISCELLANEOUS PURCHASED	11,472	11,472	0	11,472	0 0.0%
53090	SERVICE AGREEMENTS-OFFICE MACH	700	700	0	700	0 0.0%
54001	OFFICE SUPPLIES & FORMSTS	11,850	11,850	0	11,850	0 0.0%
54002	SMALL TOOLS & MINOR FURN&EQUIP	16,730	16,730	0	16,730	0 0.0%
54016	EXPLOSIVES MMU & LAW ENFOR SUP	9,734	9,734	0	9,734	0 0.0%

*Hamilton County Government
 Budget Year 2024
 8365020 - PATROL*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54018 MOTOR FUEL LUBRICANTS ANTIFREZ	569,298	800,000	0	800,000	230,702	40.5%
54022 RECORDING & CAMERA SUP & PROC	1,800	1,800	0	1,800	0	0.0%
54023 UNIFORM ALLOWANCE	76,480	76,480	0	76,480	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	42,100	52,100	0	52,100	10,000	23.7%
54032 RADIO PARTS AND SUPPLIES	7,000	7,000	0	7,000	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	28,400	28,400	0	28,400	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	11,600	11,600	0	11,600	0	0.0%
	1,047,719	1,288,421	0	1,288,421	240,702	22.9%
<u>CAPITAL EXPENDITURES</u>						
	0	0	0	0	0	0.0%
	11,296,613	12,102,672	0	12,102,672	806,059	7.1%

8365020 PATROL

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	5,510,367	6,597,374
Salaries - part-time	0	0
Call ins	135,000	325,000
Salaries - overtime	771,822	458,759
Promotions	0	0
Longevity	64,575	74,025
Raises	303,390	0
Total Salaries	<u>6,785,154</u>	<u>7,455,158</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Administrative Assistant	1.00	1.00	
Auto Mechanic	3.00	3.00	
Clerical Aide	0.00	3.00	
Crime/Intelligence Analyst	0.00	1.00	
Law Enforcement Clerk	0.00	1.00	
Property & Evidence Supervisor	0.00	1.00	
Property & Evidence Technician	0.00	2.00	
Records Clerk	6.00	0.00	
Sheriff Lieutenant	5.00	6.00	
Sheriff's Captain	3.00	2.00	1.00
Sheriff's Corporal	7.00	6.00	
Sheriff's Deputy	72.00	72.00	6.00
Sheriff's Sergeant	10.00	11.00	
Traffic Homicide Investigator	4.00	4.00	
Full-time Total	<u>111.00</u>	<u>113.00</u>	

Hamilton County Government
Budget Year 2024
8365021 - PUBLIC INFORMATION OFFICE

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	148,332	108,756	0	108,756	(39,576)	-26.6%
51002 SALARIES-OVERTIME (REGULAR)	1,000	1,000	0	1,000	0	0.0%
51015 SALARIES - LONGEVITY	525	600	0	600	75	14.2%
52001 FICA	11,464	8,442	0	8,442	(3,022)	-26.3%
52002 MEDICAL INSURANCE	47,028	31,360	0	31,360	(15,668)	-33.3%
52003 LIFE INSURANCE	108	72	0	72	(36)	-33.3%
52007 STATE PENSION-TCRS, LEGACY	10,806	10,155	0	10,155	(651)	-6.0%
52008 SELF INSURANCE	906	604	0	604	(302)	-33.3%
52009 STATE TCRS HYBRID 401K 5% CONT	4,236	2,004	0	2,004	(2,232)	-52.6%
52010 STATE-TCRS-HYBRD 4% BENEFIT	1,112	1,070	0	1,070	(42)	-3.7%
	225,517	164,063	0	164,063	(61,454)	-27.2%
<u>OPERATING EXPENDITURES</u>						
53047 MEMBERSHIPS	80	80	0	80	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	500	500	0	500	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	1,000	1,000	0	1,000	0	0.0%
54022 RECORDING & CAMERA SUP & PROC	400	400	0	400	0	0.0%
54023 UNIFORM ALLOWANCE	540	540	0	540	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	2,600	2,600	0	2,600	0	0.0%
	5,120	5,120	0	5,120	0	0.0%
<u>CAPITAL EXPENDITURES</u>						

Hamilton County Government
Budget Year 2024
8365021 - PUBLIC INFORMATION OFFICE

Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
0	0	0	0	0	0.0%
230,637	169,183	0	169,183	(61,454)	-26.6%

8365021 PUBLIC INFORMATION OFFICE

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	136,987	108,756
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	1,000	1,000
Promotions	0	0
Longevity	525	600
Raises	11,345	0
Total Salaries	<u>149,857</u>	<u>110,356</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Public Information Officer	2.00	2.00	1.00
Public Relations Manager	1.00	1.00	
Full-time Total	<u>3.00</u>	<u>3.00</u>	

Hamilton County Government
Budget Year 2024
8365025 - SCHOOL RESOURCE OFFICERS

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	1,973,462	2,102,833	0	2,102,833	129,371	6.5%
51002 SALARIES-OVERTIME (REGULAR)	180,000	180,000	0	180,000	0	0.0%
51015 SALARIES - LONGEVITY	23,925	21,375	0	21,375	(2,550)	-10.6%
52001 FICA	166,570	176,272	0	176,272	9,702	5.8%
52002 MEDICAL INSURANCE	709,409	659,223	0	659,223	(50,186)	-7.0%
52003 LIFE INSURANCE	1,332	1,224	0	1,224	(108)	-8.1%
52007 STATE PENSION-TCRS, LEGACY	190,925	176,122	0	176,122	(14,803)	-7.7%
52008 SELF INSURANCE	11,174	10,268	0	10,268	(906)	-8.1%
52009 STATE TCRS HYBRID 401K 5% CONT	46,242	55,020	0	55,020	8,778	18.9%
52010 STATE-TCRS-HYBRD 4% BENEFIT	18,088	29,381	0	29,381	11,293	62.4%
52013 TCRS-BRIDGE PLAN, LEGACY	34,770	31,830	0	31,830	(2,940)	-8.4%
52014 TCRS-BRIDGE PLAN, HYBRID	7,666	9,904	0	9,904	2,238	29.1%
	3,363,563	3,453,452	0	3,453,452	89,889	2.6%
<u>OPERATING EXPENDITURES</u>						
54023 UNIFORM ALLOWANCE	23,760	23,760	0	23,760	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	5,500	5,500	0	5,500	0	0.0%
	29,260	29,260	0	29,260	0	0.0%
	3,392,823	3,482,712	0	3,482,712	89,889	2.6%

8365025 SCHOOL RESOURCE OFFICERS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,880,344	2,102,833
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	180,000	180,000
Promotions	0	0
Longevity	23,925	21,375
Raises	93,118	0
Total Salaries	<u><u>2,177,387</u></u>	<u><u>2,304,208</u></u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Records Clerk	1.00	1.00	
Sheriff Lieutenant	2.00	1.00	
Sheriff's Deputy	31.00	32.00	3.00
Sheriff's Sergeant	3.00	3.00	
Full-time Total	<u><u>37.00</u></u>	<u><u>37.00</u></u>	

*Hamilton County Government
Budget Year 2024
8365030 - JAIL*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	9,968,065	9,821,906	0	9,821,906	(146,159) -1.4%
51002	SALARIES-OVERTIME (REGULAR)	1,496,953	1,183,889	0	1,183,889	(313,064) -20.9%
51015	SALARIES - LONGEVITY	74,850	64,800	0	64,800	(10,050) -13.4%
52001	FICA	882,800	846,900	0	846,900	(35,900) -4.0%
52002	MEDICAL INSURANCE	3,373,305	3,025,223	0	3,025,223	(348,082) -10.3%
52003	LIFE INSURANCE	7,956	6,696	0	6,696	(1,260) -15.8%
52007	STATE PENSION-TCRS, LEGACY	731,835	608,964	0	608,964	(122,871) -16.7%
52008	SELF INSURANCE	75,848	59,532	0	59,532	(16,316) -21.5%
52009	STATE TCRS HYBRID 401K 5% CONT	356,024	338,439	0	338,439	(17,585) -4.9%
52010	STATE-TCRS-HYBRD 4% BENEFIT	70,933	180,726	0	180,726	109,793 154.7%
		17,038,569	16,137,075	0	16,137,075	(901,494) -5.2%
<u>OPERATING EXPENDITURES</u>						
53003	REP & MAINT BUILDINGS	900	900	0	900	0 0.0%
53007	REP & MAINT FURNITURE & OFF EQ	300	300	0	300	0 0.0%
53014	UTILITY SERVICES-TELEPHONE	6,850	6,850	0	6,850	0 0.0%
53015	UTILITY SERVICES-ELECTRICITY	287,000	287,000	0	287,000	0 0.0%
53016	UTILITY SERVICES-WATER	447,150	447,150	0	447,150	0 0.0%
53017	UTILITY SERVICES-GAS	77,000	77,000	0	77,000	0 0.0%
53019	MEDICAL DENTAL & HOSPITAL SERV	500	500	0	500	0 0.0%
53020	MEDICAL SERVICES	17,000	17,000	0	17,000	0 0.0%
53025	HOSPITAL SERVICES	690,000	690,000	0	690,000	0 0.0%

***Hamilton County Government
Budget Year 2024
8365030 - JAIL***

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
53028 DENTAL SERVICES	125,000	125,000	0	125,000	0	0.0%
53036 CARE OF PRISONERS	3,853,284	3,853,284	0	3,853,284	0	0.0%
53040 TRAVEL-RETURNING PRISONERS	3,000	3,000	0	3,000	0	0.0%
53042 MEETINGS,SEMINARS,ETC.	75,000	75,000	0	75,000	0	0.0%
53044 POSTAGE FREIGHT & OTHER TRANS	150	150	0	150	0	0.0%
53047 MEMBERSHIPS	250	250	0	250	0	0.0%
53050 MISCELLANEOUS PURCHASED	935,000	1,085,000	0	1,085,000	150,000	16.0%
53063 EVALUATION	300	300	0	300	0	0.0%
53072 SUB CONTRACTED SERVICES	15,000	15,000	0	15,000	0	0.0%
53090 SERVICE AGREEMENTS-OFFICE MACH	73,290	73,290	0	73,290	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	38,700	38,700	0	38,700	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	29,000	29,000	0	29,000	0	0.0%
54004 FOOD & KITCHEN SUPPLIES	2,938,000	2,499,898	0	2,499,898	(438,102)	-14.9%
54005 CLOTHING INSIGNIA & LINENS	200,000	200,000	0	200,000	0	0.0%
54014 BOOKS,PAMPHLETS, MOVIES,ETC	800	800	0	800	0	0.0%
54015 CONSUMABLE MAINTENANCE	505,000	505,000	0	505,000	0	0.0%
54020 REPAIR PARTS	400,000	400,000	0	400,000	0	0.0%
54022 RECORDING & CAMERA SUP & PROC	6,000	6,000	0	6,000	0	0.0%
54023 UNIFORM ALLOWANCE	150,000	150,000	0	150,000	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	30,000	30,000	0	30,000	0	0.0%
54032 RADIO PARTS AND SUPPLIES	0	35,000	0	35,000	35,000	0.0%
54038 DUPLICATING AND PRINTING SUPP	48,550	48,550	0	48,550	0	0.0%

*Hamilton County Government
Budget Year 2024
8365030 - JAIL*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54039 EDUCATIONAL SUPPLIES	11,400	11,400	0	11,400	0	0.0%
54041 DENTAL SUPPLIES	7,300	7,300	0	7,300	0	0.0%
54043 MEDICAL SUPPLIES	12,000	12,000	0	12,000	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	30,700	30,700	0	30,700	0	0.0%
	11,014,424	10,761,322	0	10,761,322	(253,102)	-2.2%
	28,052,993	26,898,397	0	26,898,397	(1,154,596)	-4.1%

8365030 JAIL

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	9,100,632	9,721,906
Salaries - part-time	0	0
Call ins	271,000	100,000
Salaries - overtime	1,496,953	1,183,889
Promotions	0	0
Longevity	74,850	64,800
Raises	596,433	0
Total Salaries	<u>11,539,868</u>	<u>11,070,595</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Account Clerk	1.00	0.00	
Administrative Assistant	1.00	1.00	
Associate Jail Chaplain	0.00	2.00	
Clerical Aide	3.00	4.00	
Corrections Captain	5.00	5.00	2.00
Corrections Corporal	15.00	13.00	2.00
Corrections Counselor	1.00	1.00	
Corrections Lieutenant	6.00	6.00	
Corrections Officer	130.00	134.00	23.00
Corrections Sergeant	12.00	11.00	
Deputy Chief Corrections	1.00	1.00	
Food Service Supervisor	1.00	1.00	
Inmate Programs Operations Manager	1.00	1.00	1.00
Inmate Programs Project Manager	1.00	1.00	
Intake Specialist	1.00	1.00	
Jail Chaplain	3.00	2.00	1
Law Enforcement Clerk	31.00	28.00	4
Records Specialist	1.00	1.00	172

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Records Supervisor	1.00	1.00	
Reentry Case Worker	3.00	3.00	
Re-Entry Supervisor	1.00	1.00	
Skilled Craft Specialist	1.00	0.00	
Social Counselor	1.00	1.00	
Full-time Total	<u>221.00</u>	<u>219.00</u>	

*Hamilton County Government
Budget Year 2024
8365040 - COURTS*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	933,374	1,740,520	0	1,740,520	807,146	86.4%
51002 SALARIES-OVERTIME (REGULAR)	40,000	40,000	0	40,000	0	0.0%
51015 SALARIES - LONGEVITY	12,075	12,225	0	12,225	150	1.2%
52001 FICA	75,387	137,145	0	137,145	61,758	81.9%
52002 MEDICAL INSURANCE	333,944	435,870	0	435,870	101,926	30.5%
52003 LIFE INSURANCE	720	1,116	0	1,116	396	55.0%
52007 STATE PENSION-TCRS, LEGACY	101,189	137,221	0	137,221	36,032	35.6%
52008 SELF INSURANCE	6,578	9,362	0	9,362	2,784	42.3%
52009 STATE TCRS HYBRID 401K 5% CONT	16,748	42,918	0	42,918	26,170	156.2%
52010 STATE-TCRS-HYBRD 4% BENEFIT	1,471	22,918	0	22,918	21,447	1457.7%
52013 TCRS-BRIDGE PLAN, LEGACY	68	0	0	0	(68)	-100.0%
52014 TCRS-BRIDGE PLAN, HYBRID	1,046	1,391	0	1,391	345	32.9%
	1,522,600	2,580,686	0	2,580,686	1,058,086	69.4%
<u>OPERATING EXPENDITURES</u>						
54001 OFFICE SUPPLIES & FORMSTS	300	300	0	300	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	700	700	0	700	0	0.0%
54016 EXPLOSIVES MMU & LAW ENFOR SUP	0	7,000	0	7,000	7,000	0.0%
54023 UNIFORM ALLOWANCE	10,600	15,100	0	15,100	4,500	42.4%
54038 DUPLICATING AND PRINTING SUPP	4,330	4,330	0	4,330	0	0.0%
	15,930	27,430	0	27,430	11,500	72.1%

***Hamilton County Government
 Budget Year 2024
 8365040 - COURTS***

Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
1,538,530	2,608,116	0	2,608,116	1,069,586	69.5%

8365040 COURTS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	864,374	1,740,520
Salaries - part-time	0	0
Call ins	16,000	0
Salaries - overtime	40,000	40,000
Promotions	0	0
Longevity	12,075	12,225
Raises	53,000	0
Total Salaries	<u>985,449</u>	<u>1,792,745</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Judicial Security Corporal	1.00	0.00
Judicial Security Deputy	14.00	25.00
Judicial Security Deputy - Certified	3.00	3.00
Judicial Security Lieutenant	1.00	2.00
Judicial Security Sergeant	1.00	1.00
Full-time Total	<u>20.00</u>	<u>31.00</u>

*Hamilton County Government
Budget Year 2024
8365050 - RECORDS*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	418,345	357,755	0	357,755	(60,590)	-14.4%
51002 SALARIES-OVERTIME (REGULAR)	8,000	8,000	0	8,000	0	0.0%
51015 SALARIES - LONGEVITY	12,525	11,250	0	11,250	(1,275)	-10.1%
52001 FICA	33,574	28,841	0	28,841	(4,733)	-14.0%
52002 MEDICAL INSURANCE	135,624	112,110	0	112,110	(23,514)	-17.3%
52003 LIFE INSURANCE	360	324	0	324	(36)	-10.0%
52007 STATE PENSION-TCRS, LEGACY	55,225	55,405	0	55,405	180	0.3%
52008 SELF INSURANCE	4,129	2,718	0	2,718	(1,411)	-34.1%
52009 STATE TCRS HYBRID 401K 5% CONT	1,682	0	0	0	(1,682)	-99.9%
52010 STATE-TCRS-HYBRD 4% BENEFIT	459	0	0	0	(459)	-99.9%
	669,923	576,403	0	576,403	(93,520)	-13.9%
<u>OPERATING EXPENDITURES</u>						
54001 OFFICE SUPPLIES & FORMSTS	3,150	3,150	0	3,150	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	1,000	1,000	0	1,000	0	0.0%
54023 UNIFORM ALLOWANCE	4,860	4,860	0	4,860	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	900	900	0	900	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	3,300	3,300	0	3,300	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	4,200	4,200	0	4,200	0	0.0%
	17,410	17,410	0	17,410	0	0.0%
	687,333	593,813	0	593,813	(93,520)	-13.6%

8365050 RECORDS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	359,843	357,755
Salaries - part-time	0	0
Call ins	33,000	0
Salaries - overtime	8,000	8,000
Promotions	0	0
Longevity	12,525	11,250
Raises	25,502	0
Total Salaries	<u>438,870</u>	<u>377,005</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Records Clerk	9.00	9.00	1.00
Records Supervisor	1.00	1.00	
Full-time Total	<u>10.00</u>	<u>10.00</u>	

Hamilton County Government
Budget Year 2024
8365060 - CRIMINAL INVESTIGATION

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	1,316,359	1,389,856	0	1,389,856	73,497 5.5%
51002	SALARIES-OVERTIME (REGULAR)	156,825	156,825	0	156,825	0 0.0%
51015	SALARIES - LONGEVITY	27,750	24,675	0	24,675	(3,075) -11.0%
52001	FICA	114,821	120,209	0	120,209	5,388 4.6%
52002	MEDICAL INSURANCE	408,404	337,862	0	337,862	(70,542) -17.2%
52003	LIFE INSURANCE	756	684	0	684	(72) -9.5%
52007	STATE PENSION-TCRS, LEGACY	186,341	214,158	0	214,158	27,817 14.9%
52008	SELF INSURANCE	7,955	5,738	0	5,738	(2,217) -27.8%
52009	STATE TCRS HYBRID 401K 5% CONT	9,538	5,555	0	5,555	(3,983) -41.7%
52010	STATE-TCRS-HYBRD 4% BENEFIT	4,268	2,966	0	2,966	(1,302) -30.5%
52013	TCRS-BRIDGE PLAN, LEGACY	35,715	41,924	0	41,924	6,209 17.3%
52014	TCRS-BRIDGE PLAN, HYBRID	1,194	1,000	0	1,000	(194) -16.2%
		2,269,926	2,301,452	0	2,301,452	31,526 1.3%
<u>OPERATING EXPENDITURES</u>						
53009	REP & MAINT MAINTENANCE	50,000	50,000	0	50,000	0 0.0%
53047	MEMBERSHIPS	11,690	11,690	0	11,690	0 0.0%
53050	MISCELLANEOUS PURCHASED	2,000	2,000	0	2,000	0 0.0%
53072	SUB CONTRACTED SERVICES	5,000	5,000	0	5,000	0 0.0%
54001	OFFICE SUPPLIES & FORMSTS	4,900	4,900	0	4,900	0 0.0%
54002	SMALL TOOLS & MINOR FURN&EQUIP	1,500	1,500	0	1,500	0 0.0%
54022	RECORDING & CAMERA SUP & PROC	1,100	1,100	0	1,100	0 0.0%

Hamilton County Government
Budget Year 2024
8365060 - CRIMINAL INVESTIGATION

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54023 UNIFORM ALLOWANCE	10,600	10,600	0	10,600	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	5,000	5,000	0	5,000	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	1,200	1,200	0	1,200	0	0.0%
54047 MINOR COMPUTER EQUIPMENT	5,700	5,700	0	5,700	0	0.0%
54049 INVESTIGATION EXPENSES	15,505	15,505	0	15,505	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	3,500	3,500	0	3,500	0	0.0%
	117,695	117,695	0	117,695	0	0.0%
	2,387,621	2,419,147	0	2,419,147	31,526	1.3%

8365060 CRIMINAL INVESTIGATION

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,208,591	1,389,856
Salaries - part-time	0	0
Call ins	48,000	0
Salaries - overtime	156,825	156,825
Promotions	0	0
Longevity	27,750	24,675
Raises	59,768	0
Total Salaries	<u>1,500,934</u>	<u>1,571,356</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Administrative Assistant	1.00	1.00	
Law Enforcement Clerk	1.00	1.00	1.00
Sheriff Lieutenant	1.00	1.00	
Sheriff's Captain	1.00	1.00	
Sheriff's Detective	15.00	15.00	1.00
Sheriff's Sergeant	2.00	2.00	
Full-time Total	<u>21.00</u>	<u>21.00</u>	

Hamilton County Government
Budget Year 2024
8365071 - FUGITIVE

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	1,204,343	1,367,587	0	1,367,587	163,244	13.5%
51002 SALARIES-OVERTIME (REGULAR)	130,000	130,000	0	130,000	0	0.0%
51015 SALARIES - LONGEVITY	23,400	25,200	0	25,200	1,800	7.6%
52001 FICA	103,867	116,493	0	116,493	12,626	12.1%
52002 MEDICAL INSURANCE	296,744	277,163	0	277,163	(19,581)	-6.5%
52003 LIFE INSURANCE	636	600	0	600	(36)	-5.6%
52007 STATE PENSION-TCRS, LEGACY	160,009	184,881	0	184,881	24,872	15.5%
52008 SELF INSURANCE	10,447	12,597	0	12,597	2,150	20.5%
52009 STATE TCRS HYBRID 401K 5% CONT	7,015	1,854	0	1,854	(5,161)	-73.5%
52010 STATE-TCRS-HYBRD 4% BENEFIT	234	990	0	990	756	322.5%
52013 TCRS-BRIDGE PLAN, LEGACY	27,080	32,894	0	32,894	5,814	21.4%
52014 TCRS-BRIDGE PLAN, HYBRID	796	0	0	0	(796)	-99.9%
	1,964,571	2,150,259	0	2,150,259	185,688	9.4%
<u>OPERATING EXPENDITURES</u>						
53040 TRAVEL-RETURNING PRISONERS	98,500	98,500	0	98,500	0	0.0%
53047 MEMBERSHIPS	188	188	0	188	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	2,225	2,225	0	2,225	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	2,500	2,500	0	2,500	0	0.0%
54023 UNIFORM ALLOWANCE	9,180	9,180	0	9,180	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	2,500	2,500	0	2,500	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	2,328	2,328	0	2,328	0	0.0%

*Hamilton County Government
 Budget Year 2024
 8365071 - FUGITIVE*

Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
117,421	117,421	0	117,421	0	0.0%
2,081,992	2,267,680	0	2,267,680	185,688	8.9%

8365071 FUGITIVE

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	1,003,798	1,142,587
Salaries - part-time	0	0
Call ins	152,000	225,000
Salaries - overtime	130,000	130,000
Promotions	0	0
Longevity	23,400	25,200
Raises	48,545	0
Total Salaries	<u>1,357,743</u>	<u>1,522,787</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Administrative Assistant	1.00	1.00	
Corrections Officer	1.00	1.00	
Law Enforcement Clerk	2.00	2.00	
Sheriff Lieutenant	1.00	1.00	
Sheriff's Captain	1.00	1.00	1.00
Sheriff's Detective	10.68	10.68	
Sheriff's Sergeant	1.00	1.00	
Full-time Total	<u>17.68</u>	<u>17.68</u>	

*Hamilton County Government
Budget Year 2024
8365072 - CIVIL PROCESS*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	586,904	653,659	0	653,659	66,755	11.3%
51002 SALARIES-OVERTIME (REGULAR)	37,900	37,900	0	37,900	0	0.0%
51015 SALARIES - LONGEVITY	15,075	15,750	0	15,750	675	4.4%
52001 FICA	48,951	54,109	0	54,109	5,158	10.5%
52002 MEDICAL INSURANCE	201,012	161,829	0	161,829	(39,183)	-19.4%
52003 LIFE INSURANCE	456	420	0	420	(36)	-7.8%
52007 STATE PENSION-TCRS, LEGACY	71,349	81,601	0	81,601	10,252	14.3%
52008 SELF INSURANCE	3,829	3,527	0	3,527	(302)	-7.8%
52009 STATE TCRS HYBRID 401K 5% CONT	7,987	7,565	0	7,565	(422)	-5.2%
52010 STATE-TCRS-HYBRD 4% BENEFIT	3,672	4,040	0	4,040	368	10.0%
	977,135	1,020,400	0	1,020,400	43,265	4.4%
<u>OPERATING EXPENDITURES</u>						
54001 OFFICE SUPPLIES & FORMSTS	3,900	3,900	0	3,900	0	0.0%
54023 UNIFORM ALLOWANCE	6,480	6,480	0	6,480	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	1,100	1,100	0	1,100	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	2,300	2,300	0	2,300	0	0.0%
	13,780	13,780	0	13,780	0	0.0%
	990,915	1,034,180	0	1,034,180	43,265	4.3%

8365072 CIVIL PROCESS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	553,374	653,659
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	37,900	37,900
Promotions	0	0
Longevity	15,075	15,750
Raises	33,530	0
Total Salaries	<u>639,879</u>	<u>707,309</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Civil Process Coordinator	1.00	1.00
Civil Process Manager	1.00	1.00
Civil Process Server	9.68	8.68
Records Clerk	1.00	1.00
Full-time Total	<u>12.68</u>	<u>11.68</u>

*Hamilton County Government
 Budget Year 2024
 8365090 - SPECIAL OPERATIONS*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	734,233	708,615	0	708,615	(25,618)	-3.4%
51002 SALARIES-OVERTIME (REGULAR)	110,000	110,000	0	110,000	0	0.0%
51015 SALARIES - LONGEVITY	13,725	12,900	0	12,900	(825)	-6.0%
52001 FICA	65,634	63,611	0	63,611	(2,023)	-3.0%
52002 MEDICAL INSURANCE	203,033	152,088	0	152,088	(50,945)	-25.0%
52003 LIFE INSURANCE	432	360	0	360	(72)	-16.6%
52007 STATE PENSION-TCRS, LEGACY	126,002	113,949	0	113,949	(12,053)	-9.5%
52008 SELF INSURANCE	3,624	3,020	0	3,020	(604)	-16.6%
52009 STATE TCRS HYBRID 401K 5% CONT	0	2,778	0	2,778	2,778	0.0%
52010 STATE-TCRS-HYBRD 4% BENEFIT	0	1,483	0	1,483	1,483	0.0%
52013 TCRS-BRIDGE PLAN, LEGACY	23,898	20,614	0	20,614	(3,284)	-13.7%
52014 TCRS-BRIDGE PLAN, HYBRID	0	500	0	500	500	0.0%
	1,280,581	1,189,918	0	1,189,918	(90,663)	-7.0%
<u>OPERATING EXPENDITURES</u>						
53004 REP & MAINT AUTOMOBILES & TRUC	750	750	0	750	0	0.0%
53009 REP & MAINT MAINTENANCE	7,000	7,000	0	7,000	0	0.0%
53014 UTILITY SERVICES-TELEPHONE	2,000	2,000	0	2,000	0	0.0%
53047 MEMBERSHIPS	500	500	0	500	0	0.0%
53050 MISCELLANEOUS PURCHASED	700	700	0	700	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	4,207	4,207	0	4,207	0	0.0%
54002 SMALL TOOLS & MINOR FURN&EQUIP	1,300	1,300	0	1,300	0	0.0%

Hamilton County Government
Budget Year 2024
8365090 - SPECIAL OPERATIONS

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54023 UNIFORM ALLOWANCE	5,940	5,940	0	5,940	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	10,000	10,000	0	10,000	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	2,175	2,175	0	2,175	0	0.0%
54049 INVESTIGATION EXPENSES	9,004	9,004	0	9,004	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	4,750	4,750	0	4,750	0	0.0%
	48,326	48,326	0	48,326	0	0.0%
	1,328,907	1,238,244	0	1,238,244	(90,663)	-6.8%

8365090 SPECIAL OPERATIONS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	704,233	708,615
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	110,000	110,000
Promotions	0	0
Longevity	13,725	12,900
Raises	30,000	0
Total Salaries	<u>857,958</u>	<u>831,515</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Records Clerk	1.00	1.00	
Sheriff Lieutenant	1.00	1.00	
Sheriff's Detective	9.00	9.00	2.00
Sheriff's Sergeant	1.00	1.00	
Full-time Total	<u>12.00</u>	<u>12.00</u>	

*Hamilton County Government
 Budget Year 2024
 8365190 - DHS GRANT (IV-D)*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	140,615	170,894	0	170,894	30,279	21.5%
52001 FICA	10,757	13,073	0	13,073	2,316	21.5%
52002 MEDICAL INSURANCE	30,537	21,222	0	21,222	(9,315)	-30.5%
52003 LIFE INSURANCE	95	95	0	95	0	0.0%
52007 STATE PENSION-TCRS, LEGACY	20,670	25,121	0	25,121	4,451	21.5%
52008 SELF INSURANCE	797	797	0	797	0	0.0%
52013 TCRS-BRIDGE PLAN, LEGACY	2,769	0	0	0	(2,769)	-100.0%
	206,240	231,202	0	231,202	24,962	12.1%
<u>OPERATING EXPENDITURES</u>						
53018 CELLULAR SERVICE	2,701	2,701	0	2,701	0	0.0%
54018 MOTOR FUEL LUBRICANTS ANTIFREZ	28,413	28,413	0	28,413	0	0.0%
54023 UNIFORM ALLOWANCE	1,294	1,294	0	1,294	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	21,849	21,849	0	21,849	0	0.0%
	54,257	54,257	0	54,257	0	0.0%
	260,497	285,459	0	285,459	24,962	9.5%

8365190 DHS GRANT (IV-D)

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	134,015	170,894
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	6,600	0
Total Salaries	<u>140,615</u>	<u>170,894</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Civil Process Server	1.32	1.32
Sheriff's Detective	1.32	1.32
Full-time Total	<u>2.64</u>	<u>2.64</u>

Hamilton County Government
Budget Year 2024
8365300 - INFORMATION SYSTEMS

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	711,673	712,738	0	712,738	1,065	0.1%
51002 SALARIES-OVERTIME (REGULAR)	17,500	17,500	0	17,500	0	0.0%
51015 SALARIES - LONGEVITY	5,625	6,000	0	6,000	375	6.6%
52001 FICA	56,212	56,322	0	56,322	110	0.1%
52002 MEDICAL INSURANCE	164,634	156,811	0	156,811	(7,823)	-4.7%
52003 LIFE INSURANCE	432	432	0	432	0	0.0%
52007 STATE PENSION-TCRS, LEGACY	50,553	56,430	0	56,430	5,877	11.6%
52008 SELF INSURANCE	5,136	3,624	0	3,624	(1,512)	-29.4%
52009 STATE TCRS HYBRID 401K 5% CONT	17,998	17,518	0	17,518	(480)	-2.6%
52010 STATE-TCRS-HYBRD 4% BENEFIT	7,962	9,355	0	9,355	1,393	17.4%
	1,037,725	1,036,730	0	1,036,730	(995)	-0.0%
<u>OPERATING EXPENDITURES</u>						
54002 SMALL TOOLS & MINOR FURN&EQUIP	500	500	0	500	0	0.0%
54023 UNIFORM ALLOWANCE	4,860	4,860	0	4,860	0	0.0%
54047 MINOR COMPUTER EQUIPMENT	41,850	41,850	0	41,850	0	0.0%
54048 MINOR COMPUTER SOFTWARE	11,260	11,260	0	11,260	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	1,194,000	1,194,000	0	1,194,000	0	0.0%
	1,252,470	1,252,470	0	1,252,470	0	0.0%
	2,290,195	2,289,200	0	2,289,200	(995)	-0.0%

8365300 INFORMATION SYSTEMS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	625,275	712,738
Salaries - part-time	0	0
Call ins	45,000	0
Salaries - overtime	17,500	17,500
Promotions	0	0
Longevity	5,625	6,000
Raises	41,398	0
Total Salaries	<u>734,798</u>	<u>736,238</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Info System Manager	1.00	1.00
Info System Specialist	4.00	5.00
Network Specialist	4.00	4.00
Records Clerk	1.00	1.00
Senior Programmer/Software Specialist	2.00	1.00
Full-time Total	<u>12.00</u>	<u>12.00</u>

Hamilton County Government
Budget Year 2024
8365310 - TRAINING

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001	SALARIES	311,664	327,273	0	327,273	15,609 5.0%
51002	SALARIES-OVERTIME (REGULAR)	28,000	28,000	0	28,000	0 0.0%
51015	SALARIES - LONGEVITY	5,250	4,575	0	4,575	(675) -12.8%
52001	FICA	26,386	27,528	0	27,528	1,142 4.3%
52002	MEDICAL INSURANCE	112,882	91,718	0	91,718	(21,164) -18.7%
52003	LIFE INSURANCE	216	180	0	180	(36) -16.6%
52007	STATE PENSION-TCRS, LEGACY	38,000	45,312	0	45,312	7,312 19.2%
52008	SELF INSURANCE	1,812	1,510	0	1,510	(302) -16.6%
52009	STATE TCRS HYBRID 401K 5% CONT	4,526	2,575	0	2,575	(1,951) -43.1%
52010	STATE-TCRS-HYBRD 4% BENEFIT	2,025	1,375	0	1,375	(650) -32.0%
52013	TCRS-BRIDGE PLAN, LEGACY	6,325	7,617	0	7,617	1,292 20.4%
52014	TCRS-BRIDGE PLAN, HYBRID	704	464	0	464	(240) -34.1%
		537,790	538,127	0	538,127	337 0.0%
<u>OPERATING EXPENDITURES</u>						
53042	MEETINGS,SEMINARS,ETC.	175,000	175,000	0	175,000	0 0.0%
54001	OFFICE SUPPLIES & FORMSTS	500	500	0	500	0 0.0%
54016	EXPLOSIVES MMU & LAW ENFOR SUP	444,874	444,874	0	444,874	0 0.0%
54023	UNIFORM ALLOWANCE	2,160	2,160	0	2,160	0 0.0%
54038	DUPLICATING AND PRINTING SUPP	1,000	1,000	0	1,000	0 0.0%
		623,534	623,534	0	623,534	0 0.0%

Hamilton County Government
Budget Year 2024
8365310 - TRAINING

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>CAPITAL EXPENDITURES</u>						
	0	0	0	0	0	0.0%
	1,161,324	1,161,661	0	1,161,661	337	0.0%

8365310 TRAINING

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	291,886	327,273
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	28,000	28,000
Promotions	0	0
Longevity	5,250	4,575
Raises	19,778	0
Total Salaries	<u>344,914</u>	<u>359,848</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Administrative Assistant	1.00	1.00
Sheriff Lieutenant	1.00	1.00
Sheriff's Deputy	3.00	2.00
Sheriff's Sergeant	1.00	1.00
Full-time Total	<u>6.00</u>	<u>5.00</u>

Hamilton County Government
Budget Year 2024
8365340 - SHERIFF HUMAN RESOURCES

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	229,242	215,142	0	215,142	(14,100)	-6.1%
51002 SALARIES-OVERTIME (REGULAR)	11,000	11,000	0	11,000	0	0.0%
51015 SALARIES - LONGEVITY	2,625	2,700	0	2,700	75	2.8%
52001 FICA	18,579	17,506	0	17,506	(1,073)	-5.7%
52002 MEDICAL INSURANCE	71,337	71,337	0	71,337	0	0.0%
52003 LIFE INSURANCE	180	180	0	180	0	0.0%
52007 STATE PENSION-TCRS, LEGACY	9,187	10,274	0	10,274	1,087	11.8%
52008 SELF INSURANCE	1,510	1,510	0	1,510	0	0.0%
52009 STATE TCRS HYBRID 401K 5% CONT	9,248	7,918	0	7,918	(1,330)	-14.3%
52010 STATE-TCRS-HYBRD 4% BENEFIT	4,397	4,228	0	4,228	(169)	-3.8%
	357,305	341,795	0	341,795	(15,510)	-4.3%
<u>OPERATING EXPENDITURES</u>						
53020 MEDICAL SERVICES	8,000	8,000	0	8,000	0	0.0%
53042 MEETINGS,SEMINARS,ETC.	3,000	3,000	0	3,000	0	0.0%
53045 LEGAL NOTICES & ADVERTISING	5,000	13,000	0	13,000	8,000	160.0%
53050 MISCELLANEOUS PURCHASED	10,000	10,000	0	10,000	0	0.0%
53072 SUB CONTRACTED SERVICES	100,000	100,000	0	100,000	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	500	1,450	0	1,450	950	190.0%
54013 NEWSPAPERS & PERIODICALS	0	2,500	0	2,500	2,500	0.0%
54023 UNIFORM ALLOWANCE	1,620	1,620	0	1,620	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	3,000	3,000	0	3,000	0	0.0%

Hamilton County Government
Budget Year 2024
8365340 - SHERIFF HUMAN RESOURCES

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
54038 Duplicating and Printing Supp	1,000	1,950	0	1,950	950	95.0%
	132,120	144,520	0	144,520	12,400	9.3%
	489,425	486,315	0	486,315	(3,110)	-0.6%

8365340 SHERIFF HUMAN RESOURCES

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	216,742	215,142
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	11,000	11,000
Promotions	0	0
Longevity	2,625	2,700
Raises	12,500	0
Total Salaries	<u>242,867</u>	<u>228,842</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Administrative Assistant	1.00	1.00
Human Resources Manager	1.00	0.00
Human Resources Records Specialist	2.00	3.00
Law Enforcement Clerk	1.00	1.00
Full-time Total	<u>5.00</u>	<u>5.00</u>

Hamilton County Government
Budget Year 2024
8365350 - INTERNAL AFFAIRS

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	342,996	340,803	0	340,803	(2,193)	-0.6%
51002 SALARIES-OVERTIME (REGULAR)	11,000	11,000	0	11,000	0	0.0%
51015 SALARIES - LONGEVITY	4,050	4,575	0	4,575	525	12.9%
52001 FICA	27,391	27,263	0	27,263	(128)	-0.4%
52002 MEDICAL INSURANCE	118,365	85,451	0	85,451	(32,914)	-27.8%
52003 LIFE INSURANCE	216	180	0	180	(36)	-16.6%
52007 STATE PENSION-TCRS, LEGACY	34,113	36,798	0	36,798	2,685	7.8%
52008 SELF INSURANCE	1,812	1,510	0	1,510	(302)	-16.6%
52009 STATE TCRS HYBRID 401K 5% CONT	7,611	5,303	0	5,303	(2,308)	-30.3%
52010 STATE-TCRS-HYBRD 4% BENEFIT	529	2,832	0	2,832	2,303	435.1%
52013 TCRS-BRIDGE PLAN, LEGACY	6,785	8,020	0	8,020	1,235	18.2%
52014 TCRS-BRIDGE PLAN, HYBRID	827	500	0	500	(327)	-39.5%
	555,695	524,235	0	524,235	(31,460)	-5.6%
<u>OPERATING EXPENDITURES</u>						
54001 OFFICE SUPPLIES & FORMSTS	1,000	1,000	0	1,000	0	0.0%
54023 UNIFORM ALLOWANCE	1,800	1,800	0	1,800	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	500	500	0	500	0	0.0%
	3,300	3,300	0	3,300	0	0.0%
	558,995	527,535	0	527,535	(31,460)	-5.6%

8365350 INTERNAL AFFAIRS

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	323,458	340,803
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	11,000	11,000
Promotions	0	0
Longevity	4,050	4,575
Raises	19,538	0
Total Salaries	<u>358,046</u>	<u>356,378</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Administrative Assistant	1.00	1.00
Sheriff Lieutenant	1.00	1.00
Sheriff's Detective	3.00	2.00
Sheriff's Sergeant	1.00	1.00
Full-time Total	<u>6.00</u>	<u>5.00</u>

*Hamilton County Government
 Budget Year 2024
 8365360 - MAINTENANCE DEPT*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	549,903	602,392	0	602,392	52,489	9.5%
51002 SALARIES-OVERTIME (REGULAR)	25,000	25,000	0	25,000	0	0.0%
52001 FICA	43,980	47,995	0	47,995	4,015	9.1%
52002 MEDICAL INSURANCE	251,616	189,715	0	189,715	(61,901)	-24.6%
52003 LIFE INSURANCE	432	432	0	432	0	0.0%
52007 STATE PENSION-TCRS, LEGACY	17,189	32,286	0	32,286	15,097	87.8%
52008 SELF INSURANCE	3,624	3,624	0	3,624	0	0.0%
52009 STATE TCRS HYBRID 401K 5% CONT	23,287	20,388	0	20,388	(2,899)	-12.4%
52010 STATE-TCRS-HYBRD 4% BENEFIT	11,473	10,887	0	10,887	(586)	-5.1%
	926,504	932,719	0	932,719	6,215	0.6%
	926,504	932,719	0	932,719	6,215	0.6%

8365360 MAINTENANCE DEPT

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	529,903	602,392
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	25,000	25,000
Promotions	0	0
Longevity	0	0
Raises	20,000	0
Total Salaries	<u>574,903</u>	<u>627,392</u>

Authorized Positions

Full-time

	<u>FY 2023</u>	<u>FY 2024</u>
Clerical Aide	0.00	1.00
Facilities & Fleet Senior Manager	0.00	1.00
Facilities Maintenance Manager	1.00	3.00
Finance Assistant	1.00	1.00
Fleet Maintenance Supervisor	1.00	0.00
Skilled Craft Specialist	9.00	6.00
Full-time Total	<u>12.00</u>	<u>12.00</u>

Hamilton County Government
Budget Year 2024
8365370 - LEGAL & ACCREDITATION

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	312,104	284,066	0	284,066	(28,038)	-8.9%
51002 SALARIES-OVERTIME (REGULAR)	10,000	10,000	0	10,000	0	0.0%
52001 FICA	24,641	22,496	0	22,496	(2,145)	-8.7%
52002 MEDICAL INSURANCE	79,183	64,287	0	64,287	(14,896)	-18.8%
52003 LIFE INSURANCE	180	144	0	144	(36)	-20.0%
52007 STATE PENSION-TCRS, LEGACY	41,366	28,528	0	28,528	(12,838)	-31.0%
52008 SELF INSURANCE	1,510	1,208	0	1,208	(302)	-20.0%
52009 STATE TCRS HYBRID 401K 5% CONT	1,850	4,750	0	4,750	2,900	156.7%
52010 STATE-TCRS-HYBRD 4% BENEFIT	860	2,536	0	2,536	1,676	194.9%
	471,694	418,015	0	418,015	(53,679)	-11.3%
	471,694	418,015	0	418,015	(53,679)	-11.3%

8365370 LEGAL & ACCREDITATION

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	296,370	284,066
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	10,000	10,000
Promotions	0	0
Longevity	0	0
Raises	15,734	0
Total Salaries	<u>322,104</u>	<u>294,066</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
Clerical Aide	1.00	1.00	1.00
Court Liaison	1.00	1.00	
General Counsel	1.00	1.00	
Professional Standards & Accreditation Program Manager	2.00	2.00	
Full-time Total	<u>5.00</u>	<u>5.00</u>	

Hamilton County Government
Budget Year 2024
8865800 - SHERIFF MENTAL HEALTH

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>SALARIES AND FRINGE BENEFITS</u>						
51001 SALARIES	155,800	0	0	0	(155,800)	-100.0%
51002 SALARIES-OVERTIME (REGULAR)	1,000	1,000	0	1,000	0	0.0%
51015 SALARIES - LONGEVITY	975	0	0	0	(975)	-100.0%
52001 FICA	12,070	76	0	76	(11,994)	-99.3%
52002 MEDICAL INSURANCE	7,846	0	0	0	(7,846)	-100.0%
52003 LIFE INSURANCE	72	0	0	0	(72)	-100.0%
52007 STATE PENSION-TCRS, LEGACY	11,742	147	0	147	(11,595)	-98.7%
52008 SELF INSURANCE	604	0	0	0	(604)	-100.0%
52009 STATE TCRS HYBRID 401K 5% CONT	3,960	0	0	0	(3,960)	-100.0%
52010 STATE-TCRS-HYBRD 4% BENEFIT	1,953	0	0	0	(1,953)	-100.0%
	196,022	1,223	0	1,223	(194,799)	-99.3%
<u>OPERATING EXPENDITURES</u>						
53042 MEETINGS,SEMINARS,ETC.	2,500	2,500	0	2,500	0	0.0%
53050 MISCELLANEOUS PURCHASED	5,000	5,000	0	5,000	0	0.0%
53072 SUB CONTRACTED SERVICES	40,000	40,000	0	40,000	0	0.0%
53329 ADVOCACY SERVICES	125,000	125,000	0	125,000	0	0.0%
54001 OFFICE SUPPLIES & FORMSTS	1,000	1,000	0	1,000	0	0.0%
54030 MISCELLANEOUS SUPPLIES & PARTS	1,000	1,000	0	1,000	0	0.0%
54038 DUPLICATING AND PRINTING SUPP	3,000	3,000	0	3,000	0	0.0%
58002 RENT ON OFF MACHINES FURN & EQ	1,500	1,500	0	1,500	0	0.0%

Hamilton County Government
Budget Year 2024
8865800 - SHERIFF MENTAL HEALTH

Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
179,000	179,000	0	179,000	0	0.0%
375,022	180,223	0	180,223	(194,799)	-51.9%

8865800 SHERIFF MENTAL HEALTH

Salaries

	<u>FY 2023</u>	<u>FY 2024</u>
Salaries - full-time	150,800	0
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	1,000	1,000
Promotions	0	0
Longevity	975	0
Raises	5,000	0
Total Salaries	<u>157,775</u>	<u>1,000</u>

Authorized Positions

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Vacant - Frozen</u>
Full-time			
FUSE Operations Manager	1.00	0.00	
FUSE Program Manager	1.00	1.00	1.00
Full-time Total	<u>2.00</u>	<u>1.00</u>	

*Hamilton County Government
 Budget Year 2024
 1010119 - C/O SHERIFF*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>CAPITAL EXPENDITURES</u>						
59004	BUILDING IMPROVEMENTS	0	6,337,154	0	6,337,154	6,337,154 0.0%
59021	M&E-COMPUTER HARDWARE	205,300	302,210	0	302,210	96,910 47.2%
59024	M&E-COMPUTER SOFTWARE	214,759	300,000	0	300,000	85,241 39.6%
59036	M&E-FURNITURE and FIXTURES	0	484,879	0	484,879	484,879 0.0%
59042	M&E-HEAVY DUTY EQUIPMENT	23,000	585,545	0	585,545	562,545 2445.8%
59045	M&E-KITCHEN EQUIPMENT	40,000	0	0	0	(40,000) -100.0%
59048	M&E-LAW ENFORCEMENT	83,294	621,676	0	621,676	538,382 646.3%
59057	M&E-MOTOR VEHICLES	533,647	905,329	0	905,329	371,682 69.6%
		1,100,000	9,536,793	0	9,536,793	8,436,793 766.9%
		1,100,000	9,536,793	0	9,536,793	8,436,793 766.9%

***Hamilton County Government
Budget Year 2024
1010119 - C/O Sheriff***

<u>OBJECT</u>	<u>INCREASE AMOUNT</u>	<u>PERCENT</u>	<u>COMMENT</u>
59004	6,337,154.00	100.0%	Proposed projects for Silverdale & West Annex
59021	96,910.00	47.2%	Request from the Information Systems Division of the Sheriff's Office
59024	85,241.00	39.6%	Request from the Information Systems Division of the Sheriff's Office
59036	484,879.00	100.0%	Upgrades needed at East Annex, West Annex, & Silverdale
59042	562,545.00	2445.8%	Armored Vehicle
59048	538,382.00	646.3%	Funds needed to outfit vehicles & other related law enforcement equipment.
59057	371,682.00	69.6%	Estimated cost to purchase 31 vehicles.

*Hamilton County Government
 Budget Year 2024
 1015710 - UNITED WAY 211*

		Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>							
56003	APPROPRIATION	0	470,000	0	470,000	470,000	0.0%
		0	470,000	0	470,000	470,000	0.0%
		0	470,000	0	470,000	470,000	0.0%

Budget Request Summary

Hamilton County, Tennessee

FISCAL YEAR 2023-2024

Corporate Agency Name: _____ United Way of Greater Chattanooga

To: Hamilton County, Tennessee

The following schedule, embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year July 1, 2023-June 30, 2024 was considered and approved by our Board of Directors on _____:

In the judgment of our Board, it represents the minimum needs of our organization for this fiscal year.

PROG 1	Operating budget requested	<u>\$ 470,000.00</u>
	Capital budget requested	_____
PROG 2	Operating budget requested	<u>\$ _____</u>
	Capital budget requested	_____
PROG 3	Operating budget requested	<u>\$ _____</u>
	Capital budget requested	_____
	Total requested from Hamilton County Government	<u><u>\$ 470,000.00</u></u>

Lesley S. Searce
(Signature of President)

3/10/2023
(Date)

(Signature of Agency Executive)

(Date)

Use this format to indicate the following information; a separate page for each program is needed.

PROGRAM OUTCOME INFORMATION

United Way of Greater Chattanooga 2-1-1 Service
(Program Name)

Agency Mission:

Uniting people and resources in building a stronger, healthier community.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential

211 is a service - not a program - that connects individuals and families experiencing crisis with emergency resources, including food, utility assistance, and housing. **The service is administered by the United Way of Greater Chattanooga on behalf of local governments, including the Hamilton County Basic Emergency Operations Plan for both mass care and recovery.** While our regional 211 service technically serves a six-county area, 82.6% of calls for help came from within Hamilton County in 2022. In previous years, the United Way has been able to fund 211 operations through its general operating budget and the generosity of its donors. However, the COVID-19 pandemic, natural disasters and resulting economic shocks have significantly altered the landscape in several meaningful ways that now compel the United Way to seek a higher level of operating support from the City of Chattanooga and Hamilton County Government.

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program

Increased capacity to address increased level of demand and ability to respond efficiently and
Maintain 75% answer rate

Increased number of individuals connected to resources as a direct result of call to 211.

Maintain current number of 211 Resource Specialists.

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results
Areas please indicate both the Priority Area and the

Provide timely and adequate referrals to services in Hamilton County and surrounding coverage area to address client needs for (from highest demand to lowest): Food, utility assistance, housing and shelter, clothing and household needs, healthcare, government and legal assistant, healthcare & COVID-19, mental health & addictions, employment & income, transportation assistance, education assistance, disaster assistance.

UWGC is working with statewide and nationwide stakeholders to create an RFP to enable us to have closed-loop referrals services, in order to effectively measure which services clients receive to effectively track their trajectory to stability

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

-Acquire 100% of funds needed in order to fulfill ~10% increase in 2-1-1 budget , which increased for fiscal year 2023-24 to meet rising demand for 2-1-1 services

-Use EPB metrics to determine what percentage of calls were answered in 23-24 calendar year as compared to 22-23 calendar year

UWGC is working with statewide and nationwide stakeholders to create an RFP to enable us to have closed-loop referrals services, in order to effectively measure which services clients receive to effectively track their trajectory to stability

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

- In order for 2-1-1 to meet the continuing demand of our community, success is achieving 100% of projected budget needs for fiscal year 2023-2024 via funding from committed community stakeholders

Provide real-time data on most requested needs to our community stakeholders to help drive community partnerships and allocation of resources.

Comparative Information: (Using local, regional, national data and/or similar type programs, program compares relative to effectiveness)

According to United Way Worldwide data, in 2021, 4.3 million connections to help to reduce and prevent housing insecurity and homelessness were made worldwide, including more than 701,000 referrals to homeless shelters and diversion services. Also in 2021, 2.7 million connections were made to help reduce hunger and food insecurity, and 2.3 million connections to utilities assistance were made. Ready to aid in a crisis, 2-1-1 was designated by governors and health departments in 32 states as the official COVID-19 resource line.

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

United Way of Greater Chattanooga 2-1-1 Resource Line

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program TOTAL Beneficiaries			
a. Total Continuing from Previous Fiscal Year			
b. Total New for the Year	81,912	81,912	94,198
c. Total Terminated During the Year			
2. Age Group TOTAL			
a. Infants-Under 5			
b. Between 5 and 12			
c. Between 13 and 17			
d. Between 18 and 29			
e. Between 30 and 64			
f. 65 and over			
g. Not Known	*		
3. Sex TOTAL			
a. Male			
b. Female			
c. Not Known	*		
4. Ethnic Background TOTAL			
a. White			
b. Black			
c. Hispanic			
d. Oriental			
e. Other - Ethnic Minority			
f. Not Known	*		
5. % Income Level TOTAL			
a. Below 4,999	59,192	59,192	
b. 5,000-7,499	10	10	
c. 7,500-9,999			
d. 10,000-14,999	1	1	
e. 15,000-19,999			
f. 20,000-29,999	3	3	
g. 30,000 and Over	1	1	
h. Not Known	25,623	25,623	
6. Location of Residence TOTAL			
a. Hamilton County	78,635	78,635	
b. Outside of Hamilton County	3,276	3,276	
c. Not Known			

FUND BALANCE SHEET United Way of Greater Chattanooga	TOTAL ALL FUNDS	
	2022	2021
ASSETS		
1. Cash	1,142,751	1,844,684
2. Short-term Investments-at Cost, which is approx. Market Value		
3. Accounts Receivable, less allowance for uncollectibles of \$	60,270	34,944
4. Pledges receivable, less allowance for uncollectibles of \$	3,613,369	3,940,439
	(423,200)	(391,284)
5. Grants receivable		
6. Materials for sale or use-at cost or market, whichever is lower		
7. Prepaid expenses and deferred charges	58,799	80,256
8. Board-designated long-term investments	19,530,845	22,758,876
9. Endowment fund investments	1,673,941	1,673,941
10. Land, Buildings, and Equipment-at costs, less accumulated distribution of \$	4,202,280	4,159,329
	(1,480,827)	(1,342,599)
11. _____		
12. _____		
13. TOTAL ASSETS	28,378,228	32,758,586
LIABILITIES AND FUND BALANCES		
Liabilities:		
14. Accounts payable and accrued expenses	557,973	371,007
15. Research grants		
16. Support and revenue designated for future period		
17. SBA loan (later forgiven)	-	620,400
18. Community Investments and designations payable	4,854,102	3,946,291
19. Accrued employee benefits	575,276	686,003
20. Total liabilities and deferred revenues	5,987,351	5,623,701
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments	250,895	234,487
22. Purchases of new equipment		
23. _____		
24. Current unrestricted, available for general activities	2,623,448	2,532,491
Current Restricted, Designated by Donors for:		
25. Internal programs and community investment	3,942,410	3,977,314
26. Current unrestricted, board designated	12,970,451	17,105,208
27. Expended		
28. Unexpended-restricted	929,732	1,611,444
29. Endowment Fund	1,673,941	1,673,941
30. Total fund balances	22,390,877	27,134,885
31. TOTAL LIABILITIES AND FUND BALANCES	28,378,228	32,758,586

**FEES AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL**

PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG?	FY22	FY23	FY24
			LAST YEAR	THIS YEAR	NEXT YEAR
1 211 call center	Hamilton County - ARPA	11/15/22-10/15/25	0	500,000	0
2 American Rescue Plan (ESSER) for TN All Corps Tutoring	State of TN DOE	8/5/22-9/30/24	0	1,500,000	1,500,000
3 TANF- Temporary Assistance for Needy Families	State of TN DHS	10/1/2020-9/30/22	1,125,658	699,656	70,000
4 Emergency Solutions Grant	TN Housing Dev Agency	22-24	55,000	105,000	
5 211 call center	City of Chattanooga	22-24	25,000	118,000	168,000
6 Stormwater Fee Assistance	City of Chattanooga	22-24	286,617	425,000	425,000
7 CHA 2.0 Quality Matters -fiscal agent	City of Chattanooga - ARPA	FY23		500,000	
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19 Total Fees From Governmental Agencies C/F			1,492,275	3,847,656	2,163,000

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Schedule of Positions, Salaries & Wages
Confidential

United Way of Greater Chattanooga
(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Title of Position	Name(s) Last Name, Initial	Part Time (a)	#Years Emp	Emp. Covered by Retirement (b)	FY23			FY24		
					Current		Requested			
					# Weeks Emp (c)	Annual Rate	Budgeted	# Weeks Emp.(c)	Annual Rate	Budgeted
Analyst			5.0	X		58,000	58,000		60,320	60,320
Assistant			1.0	X		55,000	55,000		57,200	57,200
Assistant			2.1	X		46,000	46,000		47,840	47,840
Associate			1.1	X		41,600	41,600		43,264	43,264
Coordinator		X	4.0	X		23,525	23,525		24,466	24,466
Coordinator			2.8	X		49,000	49,000		50,960	50,960
Coordinator			1.5	X		40,000	40,000		41,600	41,600
Coordinator			0.6	X	31	50,000	30,000		52,000	52,000
Coordinator			0.6	X	31	45,000	27,000		46,800	46,800
Coordinator			0.4	X	21	50,000	20,000		52,000	52,000
Coordinator				X	12	44,720	44,720		46,509	46,509
Coordinator				X	0	45,000	45,000		46,800	46,800
Director			4.2	X		70,000	70,000		72,800	72,800
Director			5.6	X		107,000	107,000		111,280	111,280
Director			3.8	X		90,000	90,000		93,600	93,600
Director			5.3	X		80,000	80,000		83,200	83,200
Director			0.3	X	15	72,000	21,600		74,880	74,880
Director			3.7	X		68,000	68,000		70,720	70,720
Director			0.9	X	47	75,000	67,500		78,000	78,000
Director			1.9	X		60,000	60,000		62,400	62,400
Director			2.0	X		90,000	90,000		93,600	93,600
Director				X	12	65,000	65,000		67,600	67,600
Director				X	12	80,000	80,000		83,200	83,200

Manager		0.9	X	47	55,000	49,500		57,200	57,200
Manager		2.4	X		58,344	58,344		60,678	60,678
Manager		0.8	X	42	62,000	49,600		64,480	64,480
Manager		4.1	X		60,000	60,000		62,400	62,400
Manager		3.6	X		52,000	52,000		54,080	54,080
Manager		6.0	X		71,327	71,327		74,180	74,180
Manager		0.8	X	42	45,000	36,000		46,800	46,800
Manager		1.0	X		45,000	45,000		46,800	46,800
Manager		1.6	X		60,000	60,000		62,400	62,400
Manager		5.9	X		60,766	60,766		63,197	63,197
Manager			X	0	60,000	60,000		62,400	62,400
President		7.9	X		215,000	215,000		223,600	223,600
Specialist			X	0	40,000	10,000		41,600	41,600
Specialist			X	0	40,000	10,000		41,600	41,600
Specialist		35.5	X		54,094	54,094		56,258	56,258
Specialist		2.5	X		41,600	41,600		43,264	43,264
Specialist		0.5	X	26	43,000	21,500		44,720	44,720
Specialist		25.8	X		49,272	49,272		51,243	51,243
Specialist		9.3	X		44,554	44,554		46,336	46,336
Specialist		0.9	X	47	40,000	36,000		41,600	41,600
Specialist		0.6	X	31	45,000	27,000		46,800	46,800
Specialist		0.5	X	26	47,000	23,500		48,880	48,880
Specialist		4.1	X		49,000	49,000		50,960	50,960
Specialist		2.5	X		41,600	41,600		43,264	43,264
Specialist		2.6	X		41,600	41,600		43,264	43,264
Specialist		1.9	X		41,600	41,600		43,264	43,264
Vice President		1.2	X		114,400	114,400		118,976	118,976
Vice President		6.0	X		133,006	133,006		138,326	138,326
Vice President		3.3	X		127,400	127,400		132,496	132,496
					3,242,408	2,962,608		3,372,104	3,372,104

If a position is changed from a part-time to a full-time position, show each as a separate position unit.
List positions in order of responsibility and include all staff and employees of agency in this schedule.

Non-professional employees performing similar services may be reported as a group.

(a.) Indicate only part-time employee. If necessary, footnote explanation.

(b.) Check if person is covered by retirement benefits.

(c.) Indicate only if less than 52 weeks.

Unit Cost

Copy as needed for each program

United Way of Greater Chattanooga

(Name of Program)

Current Year Defined Unit of Service: _____

Calls to 211 Call Center to refer community member in need to resources available

to assist.

Unit Cost	2024	2023	2022	2021
Number of Units of Service	94,198	81,912	78,256	61,171
Direct Cost per Unit (1)	\$ 1,131,625	\$ 1,037,217	\$ 978,528	\$ 764,904
Total Cost per Unit	\$ 12.01	\$ 12.66	\$ 12.50	\$ 12.50
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

Agency Name: _____ United Way of Greater Chattanooga

1. Are the dollars Hamilton County appropriates to your agency designated for the benefit of a specific geographical segment of the community? _____ Yes No

2. If the answer to question number 1 above is yes, please explain. *

3. Please estimate the percentage of your services provided to the geographic area listed below:

Unincorporated County	29	*data collected via zip code, not city
City of Chattanooga	67	
City of East Ridge	_____	
City of Signal Mountain	_____	
City of Red Bank	_____	
City of Soddy Daisy	_____	
City of Lakesite	_____	
City of Walden	_____	
City of Collegedale	_____	
City of Ridgeside	_____	
City of Lookout Mountain	_____	
All areas outside of Hamilton County	4	
 Total	 <u>100%</u>	

PROGRAM BUDGET SUPPORT REVENUE

NAME OF AGENCY UNITED WAY OF GREATER CHATTANOOGA BUDGET BY SERVICES FOR	2022-2023 Approved Budget	Total Col.2,3&6 2023-2024 Proposed Budget	SUPPORTING SERVICES					PROGRAM SERVICES DIRECT COSTS					
			2 NATIONAL Dues or Support	3 TOTAL Supp. Servs.	4 Management & General	5 Fund Raising	6 TOTAL Prog. Servs.	7 211 Call Center	8 Bridge Funds	9 Community Investments	10 Impact Data	11 DoE Tutoring	12 Other
SUPPORT/REVENUE FOR CURRENT OPERATIONS													
4000 Contributions	10,554,949	8,555,255		1,969,910	21,409	1,948,501	6,585,345	352,510	400,000	5,332,128	318,820		181,887
4200 Net Proceeds Special Events	110,000	50,000		50,000		50,000	-						
4600 Other United Ways		-		-			-						
4601 CFC/Designations		-		-			-						
4700 United Way		-		-			-						
5000 Fees/Grants from Governmental Agencies	3,847,656	2,163,000		-			2,163,000	238,000	425,000			1,500,000	
6000 Membership Dues		7,296		7,296	7,296		-						
6200 Program Income	153,330	50,330		-			50,330	50,330					
6400 Sales to Public		-		-			-						
6500 Investment Income	1,110,829	1,080,329	72,962	986,582	986,582		20,785	20,785					
6600 Transfers to Operating Budget		-		-			-						
6700 Income from Previous Year		-		-			-						
6900 Miscellaneous		163,395		163,395	139,395	24,000	-						
*Support Requested from Hamilton County		470,000		-			470,000	470,000					
TOTAL SUPPORT/REVENUE DIRECT (A)	15,776,764	12,539,605	72,962	3,177,183	1,154,682	2,022,501	9,289,460	1,131,625	825,000	5,332,128	318,820	1,500,000	181,887
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:													
7000 Salaries Only (No Benefits)	2,962,608	3,372,104		1,991,049	739,278	1,251,771	1,381,055	697,444	30,433	178,509	218,466	150,000	106,203
7100 Employee Health & Retirement Benefits	1,011,622	1,009,071		567,136	206,569	360,567	441,935	251,369	9,739	57,123	69,909	48,000	5,796
7200 Employee Taxes, etc	226,640	257,966		152,315	56,555	95,760	105,651	53,354	2,328	13,656	16,713	11,475	8,125
8000 Professional Fees/Contract Service Payments	3,281,966	780,992		67,300	55,300	12,000	713,692					703,692	10,000
8100 Supplies	616,969	244,228		124,371	22,505	101,866	119,857	44,453			1,204	55,000	19,200
8200 Telephone and Telegraph		-		-			-						
8300 Postage and Shipping		-		-			-						
8400 Occupancy	215,960	235,960		120,605	35,568	85,037	115,355	71,522		9,769	10,528	6,833	16,703
8500 Equipment Rental and Maintenance		-		-			-						
8600 Outside printing, Art Work, etc		3,848		1,348	1,348		2,500	2,500					
8700 Local Transportation		-		-			-						
8800 Conferences, Conventions, etc	37,300	34,795		18,000	7,000	11,000	16,795	6,295		3,000	2,000		5,500
8900 Special Assistance to Individuals	874,485	782,500		-			782,500		782,500				
9000 Organization Dues (other than Acct 9691)	20,944	20,334		18,854	16,659	2,195	1,480	1,120					360
9100 Awards and Grants	5,754,292	5,634,216		39,145		39,145	5,595,071			5,070,071		525,000	
9200 Fund Raising/Self-Support Activities	588,611	55,160		55,160		55,160	-						
9300 Insurance		-		-			-						
9400 Miscellaneous	83,993	35,468		21,900	13,900	8,000	13,568	3,568					10,000
9500 Depreciation		-		-			-						
9691 National Dues/Support Payments	101,375	72,962	72,962	-			-						
9700 Equipment Purchases		-		-			-						
TOTAL EXPENDITURES (B)	15,776,764	12,539,604	72,962	3,177,183	1,154,682	2,022,501	9,289,459	1,131,625	825,000	5,332,128	318,820	1,500,000	181,887

Last, First Name	Employment / Position	Email	Number
UW Board of Directors			
EXECUTIVE COMMITTEE			
Dr. Edna Varner	Board Chair	ednavarner@gmail.com	
Tom White	Unum - Immediate Past Board Chair	tawhite@unum.com	(423) 294-8996
Chris McKee	McKee Foods - Campaign Chair	elaineswafford@cglonline.com	(423) 875-6051
Glenn, Tom	Elders Ace Hardware - Former Treasurer	tglenn@eldershardware.com	(423) 899-6306
Cambron, Amber	BlueCross BlueShield of Tennessee	ambber_cambron@bcbst.com	(423) 535-7604
Jones, Ken	EPB, CI Chair	joneske@epb.net	(423) 648-1558
Dale, Jay	First Horizon Bank, Vice Chair	jwdale@firthorizon.com	(423) 757-4474
Catanzaro, Jr., Jim	Chambliss, Bahner, and Stophel, P.C.	jcatanzaro@chamblisslaw.com	(423) 902-5888
Russell, Patricia	Hamilton County Schools, Secretary	russell_patricia@hcde.org	(423) 892-9691
TBD	Treasurer		
PERSONNEL COMMITTEE			
Dr. Edna Varner	Board Chair	tawhite@unum.com	(423) 294-8996
White, Tom	Immediate Past Chair	mstcharles@cbslawfirm.com	(423) 757-0260
TBD	Treasurer	tglenn@eldershardware.com	(423) 899-6306
GOVERNANCE BOARD			
Blakely, Russ	RBA Benefits	russ@rbabenefits.com	(423) 266-8306
Cambron, Amber J.	BlueCross BlueShield of Tennessee	amber_cambron@bcbst.com	(423) 535-7604
Catanzaro, Jr., Jim	Chambliss, Bahner and Stophel, P.C.	jcatanzaro@chamblisslaw.com	(423) 757-0274
Dale, Jay	First Horizon Bank	jwdale@firthorizon.com	(423) 757-4474
Davis, Jon Paul	HHM CPA Firm	jpdavis@hhmcpas.com	(423) 667-9850
Dungan, Patti	Community Advocate	pattikent@epbfi.com	(423) 645-3611
García, Angela	CulturAlly Consulting	angela@culturallynow.com	(423) 290-5176
Glenn, Tom	Elders Ace Hardware	tglenn@eldershardware.com	(423) 899-6306
Hutson, Paulo	A Medida Communications LLC	paulo.hutson@me.com	(423) 645-7328
Jelks, Amanda	Jelks Law Chattanooga	amanda@jelkslaw.com	(423) 475-4870
Jenkins, Dionne	Tennessee Valley Federal Credit Union	Dionne.Jenkins@tvfcu.com	(423) 634-3565
Jones, Althea	TVA	arjones@tva.gov	(865) 385-5183
Jones, Ken	EPB	joneske@epb.net	(423) 648-1558

Jordan, DeJuan	LAUNCH	djordan@launchchattanooga.org	(423) 503-0708
Ortiz, Fabiola	SmartBank	fabiola.ortiz11@gmail.com	(423) 838-1192
Russell, Patricia	Hamilton County Schools	russell_patricia@hcde.org	(423) 892-9691
Smith, Kenneth	Avondale Neighborhood Association President	kenestate@hotmail.com	(423) 704-7451
St. Charles, Michael	Chambliss, Bahner and Stophel, P.C.	mstcharles@chamblisslaw.com	(423) 757-0260
White, Tom	Unum	tawhite@unum.com	(423) 294-8996

UNITED WAY OF GREATER CHATTANOOGA
Financial Statements and Other Financial Information
June 30, 2022 and 2021
(With Independent Auditors' Report Thereon)



UNITED WAY OF GREATER CHATTANOOGA

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UNITED WAY OF GREATER CHATTANOOGA

Roster of Board of Directors and Executive Staff

June 30, 2022

Board of Directors

Tom White	Chairman
Russ Blakely	Board Member
Amber J. Cambron	Board Member
Jim Catanzaro, Jr.	Board Member
Jay Dale	Board Member
Jon Paul Davis	Board Member
Patti Dungan	Board Member
Angela Garcia	Board Member
Tom Glenn	Board Member
Tom Greenholtz	Board Member
Paulo Hutson	Board Member
Amanda Jelks	Board Member
Dionne Jenkins	Board Member
Lurone Jennings, Sr.	Board Member
Althea Jones	Board Member
Ken Jones	Board Member
DeJuan Jordan	Board Member
Fabiola Ortiz	Board Member
Troy Rogers	Board Member
Patricia Russell	Board Member
Mike St. Charles	Board Member
Chris Sands	Board Member
Kenneth Smith	Board Member
Elaine Swafford	Board Member

Executive Staff

Lesley Searce	President and Chief Executive Officer
Suzy Anthony	VP of Finance and Operations



INDEPENDENT AUDITORS' REPORT

The Board of Directors of
United Way of Greater Chattanooga

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of United Way of Greater Chattanooga (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, the related statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of United Way of Greater Chattanooga as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the United Way of Greater Chattanooga's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the United Way of Greater Chattanooga's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the United Way of Greater Chattanooga's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and related notes, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The roster of board of directors and executive staff on Page 1, as required by the Tennessee Audit Manual issued by the State of Tennessee Comptroller of the Treasury, is presented for purposes of additional analysis and is not a required part of the financial statements and has not been subjected to the auditing procedures applied in the audit of the financial statements. Accordingly, we do not express an opinion or provide any assurance on that information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2022 on our consideration of the United Way of Greater Chattanooga's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the United Way of Greater Chattanooga's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the United Way of Greater Chattanooga's internal control over financial reporting and compliance.

LBMC, PC

Chattanooga, Tennessee
November 2, 2022

UNITED WAY OF GREATER CHATTANOOGA

Statements of Financial Position

June 30, 2022 and 2021

Assets

	<u>2022</u>	<u>2021</u>
Assets:		
Cash and cash equivalents	\$ 1,142,751	\$ 1,844,684
Accounts receivable	60,270	34,944
Contributions receivable, net	3,190,169	3,549,155
Prepaid expenses	58,799	80,256
Investments	20,953,891	24,198,330
Cash surrender value of life insurance	250,895	234,487
Property and equipment, net	<u>2,721,453</u>	<u>2,816,730</u>
Total assets	\$ <u>28,378,228</u>	\$ <u>32,758,586</u>

Liabilities and Net Assets

Liabilities:		
Accounts payable and accrued liabilities	\$ 557,973	\$ 371,007
Community investments and designations payable	4,854,102	3,946,291
Accrued employee benefits	575,276	686,003
SBA loan payable	<u>-</u>	<u>620,400</u>
Total liabilities	<u>5,987,351</u>	<u>5,623,701</u>
Net assets:		
Without donor restrictions	15,593,899	19,637,699
With donor restrictions	<u>6,796,978</u>	<u>7,497,186</u>
Total net assets	<u>22,390,877</u>	<u>27,134,885</u>
Total liabilities and net assets	\$ <u>28,378,228</u>	\$ <u>32,758,586</u>

See accompanying notes to the financial statements.

UNITED WAY OF GREATER CHATTANOOGA

Statement of Activities and Changes in Net Assets

Year ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public support and revenue:			
Gross campaign results	\$ -	\$ 8,277,815	\$ 8,277,815
Less, provision for uncollectible contributions, net of recoveries	-	(271,760)	(271,760)
Less, donor designations	-	(540,435)	(540,435)
Net campaign revenue	-	7,465,620	7,465,620
Grants awarded	-	516,511	516,511
Investment return	(3,168,599)	(58,402)	(3,227,001)
Fee for service income	83,548	-	83,548
Special event income	-	681,821	681,821
Other income	643,419	-	643,419
Net assets released from restrictions	<u>9,305,758</u>	<u>(9,305,758)</u>	-
Total public support and revenue	<u>6,864,126</u>	<u>(700,208)</u>	<u>6,163,918</u>
Program services:			
211 Center	2,266,971	-	2,266,971
Building stable lives	123,815	-	123,815
Imagination Library	22,377	-	22,377
Early learning scholarships	26,116	-	26,116
Venture Forward	441,576	-	441,576
Other community investment programs	<u>5,361,300</u>	-	<u>5,361,300</u>
Total program services	8,242,155	-	8,242,155
Supporting services:			
Fundraising	1,533,617	-	1,533,617
Management and general	<u>1,132,154</u>	-	<u>1,132,154</u>
Total supporting services	<u>2,665,771</u>	-	<u>2,665,771</u>
Total expenses	<u>10,907,926</u>	-	<u>10,907,926</u>
Decrease in net assets	(4,043,800)	(700,208)	(4,744,008)
Net assets at beginning of year	<u>19,637,699</u>	<u>7,497,186</u>	<u>27,134,885</u>
Net assets at end of year	<u>\$ 15,593,899</u>	<u>\$ 6,796,978</u>	<u>\$ 22,390,877</u>

See accompanying notes to the financial statements.

UNITED WAY OF GREATER CHATTANOOGA

Statement of Activities and Changes in Net Assets

Year ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public support and revenue:			
Gross campaign results	\$ -	\$ 7,741,180	\$ 7,741,180
Less, provision for uncollectible contributions, net of recoveries	-	197,712	197,712
Less, donor designations	-	<u>(766,475)</u>	<u>(766,475)</u>
Net campaign revenue	-	7,172,417	7,172,417
Grants awarded	-	2,372,398	2,372,398
Investment return	5,443,393	86,954	5,530,347
Fee for service income	162,684	-	162,684
Special event income	-	226,951	226,951
Other income	41,229	-	41,229
Net assets released from restrictions	<u>11,115,133</u>	<u>(11,115,133)</u>	-
Total public support and revenue	<u>16,762,439</u>	<u>(1,256,413)</u>	<u>15,506,026</u>
Program services:			
211 Center	1,972,761	-	1,972,761
Building stable lives	147,218	-	147,218
Imagination Library	182,321	-	182,321
Early childhood	112,933	-	112,933
Early learning scholarships	82,992	-	82,992
Venture Forward	469,377	-	469,377
Mentoring	63,472	-	63,472
Other community investment programs	<u>4,539,867</u>	-	<u>4,539,867</u>
Total program services	7,570,941	-	7,570,941
Supporting services:			
Fundraising	1,554,364	-	1,554,364
Management and general	<u>991,461</u>	-	<u>991,461</u>
Total supporting services	<u>2,545,825</u>	-	<u>2,545,825</u>
Total expense	<u>10,116,766</u>	-	<u>10,116,766</u>
Increase (decrease) in net assets	6,645,673	(1,256,413)	5,389,260
Net assets at beginning of year	<u>12,992,026</u>	<u>8,753,599</u>	<u>21,745,625</u>
Net assets at end of year	\$ <u>19,637,699</u>	\$ <u>7,497,186</u>	\$ <u>27,134,885</u>

See accompanying notes to the financial statements.

UNITED WAY OF GREATER CHATTANOOGA

Statements of Cash Flows

Years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ <u>(4,744,008)</u>	\$ <u>5,389,260</u>
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation	138,229	164,532
Provision for uncollectible contributions	(271,760)	197,712
Gain (loss) on investments, net	3,323,732	(5,695,367)
Forgiveness of SBA loan	(620,400)	-
(Increase) decrease in operating assets:		
Accounts receivable	(25,326)	35,813
Contributions receivable	630,746	395,369
Prepaid expenses	21,457	(47,724)
Cash surrender value of life insurance	(16,408)	(18,601)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued liabilities	186,966	229,760
Community investments and designations payable	907,811	(297,038)
Accrued employee benefits	<u>(110,727)</u>	<u>(24,076)</u>
Total adjustments	<u>4,164,320</u>	<u>(5,059,620)</u>
Net cash provided (used) by operating activities	<u>(579,688)</u>	<u>329,640</u>
Cash flows from investing activities:		
Proceeds from sale of investments	19,527,491	4,692,933
Purchase of investments	(19,606,783)	(4,202,877)
Purchase of property and equipment	<u>(42,953)</u>	<u>(11,117)</u>
Net cash provided (used) by investing activities	<u>(122,245)</u>	<u>478,939</u>
Increase (decrease) in cash and cash equivalents	(701,933)	808,579
Cash and cash equivalents at beginning of period	<u>1,844,684</u>	<u>1,036,105</u>
Cash and cash equivalents at end of period	\$ <u>1,142,751</u>	\$ <u>1,844,684</u>

See accompanying notes to the financial statements.

UNITED WAY OF GREATER CHATTANOOGA

Statement of Functional Expenses

Year ended June 30, 2022

	Program Services							Supporting Services			
	211 Center	Building Stable Lives	Imagination Library	Early Learning Scholarships	Venture Forward	Other Programs	Community Investments	Total Program Services	Fundraising	Management and General	Total
Building/occupancy	\$ -	\$ -	\$ -	\$ -	\$ 2,138	\$ -	\$ -	\$ 2,138	\$ 13	\$ 188,200	\$ 190,351
Communications/marketing	1,053	-	-	-	207	-	-	1,260	29,523	2,178	32,961
Consultants/contractors	-	-	-	-	2,000	104,727	-	106,727	8,963	-	115,690
Income taxes	-	-	-	-	-	-	-	-	-	959	959
Materials, equipment & technology	31,868	9,500	-	594	11,085	564	500	54,111	94,106	104,969	253,186
Meetings and events	3,085	2,879	-	-	38,325	7,592	361	52,242	202,138	9,998	264,378
Memberships and dues	669	250	-	-	299	273	-	1,491	699	144,659	146,849
Professional fees	824	-	-	-	627	-	10,000	11,451	15,161	58,958	85,570
Salaries and benefits	785,016	93,742	-	165	341,409	228,397	-	1,448,729	1,023,413	859,432	3,331,574
Staff development/training	3,390	673	-	-	761	1,886	-	6,710	3,902	31,848	42,460
Community impact projects	-	-	22,377	-	-	12,678	-	35,055	-	-	35,055
Designations to community agencies	-	-	-	-	-	-	540,434	540,434	-	-	540,434
Grants and direct funding	505,612	-	-	25,357	-	748	-	531,717	-	-	531,717
Community investment grants	782,831	-	-	-	-	-	4,415,682	5,198,513	-	-	5,198,513
	2,114,348	107,044	22,377	26,116	396,851	356,865	4,966,977	7,990,578	1,377,918	1,401,201	10,769,697
Depreciation	40,468	4,447	-	-	11,859	9,931	-	66,705	41,284	30,240	138,229
Allocation of support services	112,155	12,324	-	-	32,866	27,527	-	184,872	114,415	(299,287)	-
Total	\$ 2,266,971	\$ 123,815	\$ 22,377	\$ 26,116	\$ 441,576	\$ 394,323	\$ 4,966,977	\$ 8,242,155	\$ 1,533,617	\$ 1,132,154	\$ 10,907,926

See accompanying notes to the financial statements.

UNITED WAY OF GREATER CHATTANOOGA

Statement of Functional Expenses

Year ended June 30, 2021

	Program Services								Supporting Services				
	211 Center	Building Stable Lives	Imagination Library	Early Childhood	Early Learning Scholarships	Venture Forward	Mentoring	Other Programs	Community Investments	Total Program Services	Fundraising	Management and General	Total
Building/occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,908	\$ -	\$ -	\$ -	\$ 7,908	\$ -	\$ 154,708	\$ 162,616
Communications/marketing	900	-	1,226	-	252	1,916	1,881	-	-	6,175	18,138	2,526	26,839
Consultants/contractors	-	-	-	-	11,900	48,500	-	-	1,400	6,175	6,000	5,938	174,807
Income taxes	-	-	-	-	-	-	-	-	-	-	-	500	500
Materials, equipment & technology	25,304	4,181	-	-	496	11,747	92	543	2,219	44,582	212,933	86,947	344,462
Meetings and events	939	394	30	-	30	14,696	8,461	172	-	24,722	128,143	7,712	160,577
Memberships and dues	23,270	5,059	309	3,794	2,024	13,265	1,993	14,078	-	63,792	38,367	28,649	130,808
Professional fees	35	-	-	-	-	-	-	-	-	10,000	14,456	65,498	89,989
Salaries and benefits	641,496	123,242	5,218	98,608	29,857	335,672	46,208	340,237	62,263	1,682,801	1,029,510	738,336	3,450,647
Staff development/training	289	300	-	-	-	100	-	-	-	689	1,307	14,498	16,494
Community impact projects	9,638	-	174,680	-	-	-	-	-	-	189,836	-	-	189,836
Designations to community agencies	-	-	-	-	-	-	-	5,518	-	766,475	-	-	766,475
Grants and direct funding	808,749	-	-	-	-	-	-	-	-	2,625	-	-	844,190
Community investment grants	399,108	-	-	-	32,816	-	-	-	-	3,194,886	-	-	3,593,994
	1,909,728	133,176	181,463	102,402	77,375	433,804	58,635	361,948	4,139,537	7,398,068	1,448,854	1,105,312	9,952,234
Depreciation	31,663	7,054	431	5,290	2,822	17,870	2,430	19,281	-	86,841	53,002	24,689	164,532
Allocation of support services	31,370	6,988	427	5,241	2,795	17,703	2,407	19,101	-	86,032	52,508	(138,540)	-
Total	\$ 1,972,761	\$ 147,218	\$ 182,321	\$ 112,933	\$ 82,992	\$ 469,377	\$ 63,472	\$ 400,330	\$ 4,139,537	\$ 7,570,941	\$ 1,554,364	\$ 991,461	\$10,116,766

See accompanying notes to the financial statements.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

(1) Nature of activities

With a goal to help everyone in Greater Chattanooga reach their full potential, United Way of Greater Chattanooga (the "Organization") unites people and resources to build a stronger and healthier community. As a nonprofit organization, the Organization focuses on increasing access to education, stability, and health resources as the main drivers of opportunity for all community members. Through giving, advocating, and volunteering, the Organization mobilizes and creates partnerships with corporations, nonprofit partners, public policy influencers, and community leaders to empower experts with resources to create informed, sustainable impact.

(2) Summary of significant accounting policies

The financial statements of the Organization are presented on the accrual basis. The significant accounting policies followed are described below:

(a) Basis of presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- (i) Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions.
- (ii) Net assets with donor restrictions - Net assets subject to donor-imposed restrictions that:
 - 1) may or will be met either by actions of the Organization and/or the passage of time or
 - 2) may be maintained permanently by the Organization.

All contributions are considered to be without donor restrictions unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as net assets with donor restrictions.

(b) Cash equivalents

The Organization considers all highly liquid investments with original maturities of less than three months to be cash equivalents, except for cash and investments held in the funds functioning as endowments.

(c) Contributions and accounts receivable

The Organization reports contributions and accounts receivable, net of a discount and an allowance for doubtful accounts, at the amount which represents management's estimate of the amount that ultimately will be realized. The Organization reviews the adequacy of its allowance for uncollectible accounts on an ongoing basis, using historical payment trends and existing economic conditions, as well as review of specific accounts, and makes adjustments in the allowance as necessary.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

(d) Investments

Investments are shown at their fair values in the statements of financial position. Investment return shown in the statements of activities and changes in net assets includes interest, dividends, and realized and unrealized gains and losses, net of investment expenses. Investment income is reported in the period earned as an increase in net assets without donor restrictions unless the use of the assets received is limited by donor-imposed restrictions. Investment income that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restrictions are met or expire in the year in which the income is recognized. All other donor-restricted investment income is reported as an increase in net assets with donor restrictions depending on the nature of the restrictions.

(e) Property and equipment

Property and equipment is stated at cost, net of accumulated depreciation. Depreciation is provided over the assets' estimated useful lives using the straight-line method. All buildings are constructed on property owned by the Organization, and are depreciated over forty years. Improvements are depreciated over fifteen years, while furniture, fixtures, and computer equipment are generally depreciated over five to ten years. Donated property and equipment are recorded at fair value on the date of the gift.

Expenditures for maintenance and repairs are expensed when incurred. Expenditures for renewals or betterments are capitalized. When property is retired or sold, the cost and the related accumulated depreciation are removed from the accounts, and the resulting gain or loss is included in net assets without donor restrictions.

(f) Community investments payable

Community investments payable represent commitments of funds by the Organization for program services related to community investments, grants and initiatives and community services and are recorded as community investments payable and program services expense when the Organization has committed to an unconditional obligation.

(g) Income taxes

The Organization is exempt from federal income taxes under the provisions of Internal Revenue Code Section 501(c)(3). Certain activities of the Organization may be subject to Unrelated Business Income Taxes, such as earnings from investment in limited partnerships. These taxes are reflected in income tax expense in the statements of functional expenses.

As of June 30, 2022 and 2021, the Organization has accrued no interest and no penalties related to uncertain tax positions. It is the Organization's policy to recognize interest and/or penalties related to income tax matters in income tax expense.

The Organization files a U.S. Federal information tax return.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

(h) Revenue recognition

Contributions are recognized when the donor makes an unconditional promise to give to the Organization. Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a donor restriction expires, that is when a time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities and changes in net assets as net assets released from restriction. The Organization considers the pledges received under the current year community-wide campaign, to be restricted for use in the following year.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions.

Program revenues are generally recognized when services are rendered. The Organization recognizes revenue from fundraising on the day of a fundraising event.

(i) Donor designations

Annual campaign gifts in which United Way agrees to transfer the gift to another beneficiary as designated by the donor constitute agency transactions and are deducted from gross campaign results to arrive at contribution revenue. In accordance with United Way Worldwide membership requirements, these designations are presented as part of gross campaign results on the statements of activities and changes in net assets, but are then deducted to arrive at United Way's actual revenue under accounting principles generally accepted in the United States of America.

(j) Functional allocation of expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, building and occupancy, membership dues, and other shared costs such as interest expense and supplies. These costs are allocated using a ratio of each department to entity total full-time equivalents. Salaries and benefits are directly allocated to the program for which the staff works. Staff who work for more than one program are charged on the basis of estimates of time and effort for each department. Administrative personnel are not allocated and are charged wholly to general and administrative expense.

(k) Use of estimates

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

(l) Events occurring after reporting date

The Organization has evaluated events and transactions that occurred between June 30, 2022, and November 2, 2022, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

(3) Credit risk and other concentrations

The Organization generally maintains cash on deposit at banks in excess of federally insured amounts. The Organization has not experienced any losses in such accounts and management believes the Organization is not exposed to any significant credit risk related to cash.

Because the majority of the contributors reside in and around Hamilton County, Tennessee, collection of contributions receivable is substantially dependent upon the economic stability of the area.

(4) Contributions receivable

A summary of contributions receivable at June 30, 2022 and 2021, is as follows:

	<u>2022</u>	<u>2021</u>
Receivable within one year	\$ 3,538,369	\$ 3,790,439
Receivable in one to five years	<u>75,000</u>	<u>150,000</u>
	3,613,369	3,940,439
Present value discount	(2,648)	(6,385)
Allowance for doubtful accounts	<u>(420,552)</u>	<u>(384,899)</u>
	<u>\$ 3,190,169</u>	<u>\$ 3,549,155</u>

Pledges receivable that are due in more than one year are recorded at the present value of estimated future cash flows using a discount rate of approximately 2.50% as of June 30, 2022 and 2021.

(5) Liquidity and availability

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize the investment of its available funds and use of its line of credit. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, receivables and investments. In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover expenditures not covered by donor restricted resources or, where appropriate, borrowings.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

Financial assets available for general expenditures within one year of the statements of financial position date as of June 30, 2022 and 2021, is as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,142,751	\$ 1,844,684
Accounts receivable	60,270	34,944
Contributions receivable, net	3,190,169	3,549,155
Investments	<u>20,953,891</u>	<u>24,198,330</u>
Total financial assets	25,347,081	29,627,113
Adjustments:		
Less: contributions to be received after June 30 of the following year, net	(62,352)	(138,615)
Less: contributions receivable with donor purpose restrictions	(60,657)	(10,000)
Less: board designated endowment	(12,970,451)	(17,105,208)
Less: endowment with donor restrictions	<u>(1,673,941)</u>	<u>(1,673,941)</u>
	<u>\$ 10,579,680</u>	<u>\$ 10,699,349</u>

The Organization maintains funds designated by the Board of Directors to function as endowments, totaling \$12,970,451 and \$17,105,208 as of June 30, 2022 and 2021, respectively, which the Board of Directors could make available for general use upon amendment of the Organization's endowment policy.

(6) Investments

At June 30, 2022 and 2021, investments consist of common stock, mutual funds, hedge funds, and investments in privately traded limited partnerships, and are categorized as follows:

	<u>2022</u>	<u>2021</u>
Endowment	\$ 14,644,392	\$ 18,779,149
Other investments	<u>6,309,499</u>	<u>5,419,181</u>
	<u>\$ 20,953,891</u>	<u>\$ 24,198,330</u>

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

The following table summarizes the investment return in the statements of activities and changes in net assets for 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Net gain (loss) on investments	\$ (3,323,732)	\$ 5,695,403
Interest and dividend income	194,803	77,073
Fees paid	<u>(98,072)</u>	<u>(242,129)</u>
	<u>\$ (3,227,001)</u>	<u>\$ 5,530,347</u>

Certain investments in limited partnerships may have time restrictions or no immediate availability related to the withdrawal of funds.

(7) Endowment

The Organization's endowment consists of approximately 6 individual funds established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies net assets with donor restrictions: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

The Organization updated its endowment spending policy in 2021. Endowment spending for funds designated by the Board of Directors to function as endowments will be an amount up to 5.5% of the trailing five-year quarterly average market value of the total Board directed endowment fund. Endowment spending was \$1,150,000 for the years ended June 30, 2022 and 2021. In 2021, the Board released \$3,389,326 of funds designated by the Board of Directors to function as endowments to undesignated net assets.

Endowment net assets composition by type of fund as of June 30, 2022 and 2021, are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2022:			
Donor restricted endowment funds	\$ -	\$ 1,673,941	\$ 1,673,941
Board designated endowment funds	<u>12,970,451</u>	<u>-</u>	<u>12,970,451</u>
	<u>\$ 12,970,451</u>	<u>\$ 1,673,941</u>	<u>\$ 14,644,392</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2021:			
Donor restricted endowment funds	\$ -	\$ 1,673,941	\$ 1,673,941
Board designated endowment funds	<u>17,105,208</u>	<u>-</u>	<u>17,105,208</u>
	<u>\$ 17,105,208</u>	<u>\$ 1,673,941</u>	<u>\$ 18,779,149</u>

Changes in Endowment Net Assets for the fiscal period ended June 30, 2022 and 2021, are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2022:			
Endowment assets, beginning of year	\$ 17,105,208	\$ 1,673,941	\$ 18,779,149
Investment return	(2,984,757)	-	(2,984,757)
Appropriation of endowment:			
Assets for expenditure	<u>(1,150,000)</u>	<u>-</u>	<u>(1,150,000)</u>
	<u>\$ 12,970,451</u>	<u>\$ 1,673,941</u>	<u>\$ 14,644,392</u>

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2021:			
Endowment assets, beginning of year	\$ 16,381,352	\$ 1,673,941	\$ 18,055,293
Investment return	5,263,182	-	5,263,182
Appropriation of endowment:			
Assets for expenditure	(1,150,000)	-	(1,150,000)
Other changes:			
Released from board designated endowment fund	<u>(3,389,326)</u>	<u>-</u>	<u>(3,389,326)</u>
	<u>\$ 17,105,208</u>	<u>\$ 1,673,941</u>	<u>\$ 18,779,149</u>

(8) Assets and liabilities measured at fair value

Fair value is defined as the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

Level 1 - Quoted prices in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; and

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following is a description of the valuation methodology used for assets measured at fair value:

- (i) *Common stock, and mutual funds:* Valued at quoted market prices available in an active market.
- (ii) *Hedge funds:* Valued at estimated net asset value per share of underlying long and short equity positions.
- (iii) *Investments in privately traded limited partnerships:* Investments in privately traded limited partnerships have no quoted market prices and are stated at estimated fair value as provided by the general partner and/or the investment manager. These estimated values may be determined based on the value of the underlying assets, sales of comparable assets, projected cash flows or some combination thereof. Due to the inherent uncertainty of the valuation, the assigned fair values may differ significantly from the values that would have been used had a ready market for the investments existed, and the differences could be material.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments are held in agency accounts at Regions Bank, First Horizon Bank, Pinnacle Bank, Truist Bank, and several investment limited partnerships and money market accounts, and are carried at their fair market value.

The following tables set forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2022 and 2021:

**Fair Value Measurements as of
June 30, 2022 Using the Following Inputs**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stock	\$ 1,620,484	\$ -	\$ -	\$ 1,620,484
Mutual funds	15,329,745	-	-	15,329,745
Hedge funds	-	-	743,611	743,611
Limited partnerships	-	-	<u>3,260,051</u>	<u>3,260,051</u>
Investments at fair value	<u>\$ 16,950,229</u>	<u>\$ -</u>	<u>\$ 4,003,662</u>	<u>\$ 20,953,891</u>

**Fair Value Measurements as of
June 30, 2021 Using the Following Inputs**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stock	\$ 1,770,241	\$ -	\$ -	\$ 1,770,241
Mutual funds	6,026,409	-	-	6,026,409
Hedge funds	-	-	921,609	921,609
Limited partnerships	-	-	<u>13,606,941</u>	<u>13,606,941</u>
Total	<u>\$ 7,796,650</u>	<u>\$ -</u>	<u>\$ 14,528,550</u>	22,325,200
Investments measured at NAV as a practical expedient (a)				<u>1,873,130</u>
Investments at fair value				<u>\$ 24,198,330</u>

- (a) Certain investments are measured at net asset value (NAV) as a practical expedient to estimate fair value and, therefore, has not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

The following table summarizes investments for which the fair value is measured using the NAV per share practical expedient as of June 30, 2022 and 2021.

<u>Description</u>	<u>Fair Value 6/30/2022</u>	<u>Fair Value 6/30/2021</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Currently Eligible)</u>	<u>Redemption Notice Period</u>
Limited partnership	\$-	\$1,873,130	n/a	Annually	90 days

(9) Property and equipment

Property and equipment at June 30, 2022 and 2021, consisted of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 227,782	\$ 227,782
Buildings	2,799,347	2,799,347
Improvements	622,083	586,787
Computer equipment	178,558	166,465
Furniture and fixtures	374,510	374,510
Construction in progress	<u>-</u>	<u>4,438</u>
	4,202,280	4,159,329
Accumulated depreciation	<u>(1,480,827)</u>	<u>(1,342,599)</u>
Property and equipment, net	<u>\$ 2,721,453</u>	<u>\$ 2,816,730</u>

Construction in progress at June 30, 2021, consisted primarily of building improvements. Depreciation expense was \$138,229 and \$164,532 for the years ended June 30, 2022 and 2021, respectively.

(10) Accrued employee benefits

A summary of accrued employee benefits as of June 30, 2022 and 2021, is as follows:

	<u>2022</u>	<u>2021</u>
Post-retirement benefits liability	\$ 516,374	\$ 579,442
Accrued sick and vacation	45,319	86,343
Other current employee benefits	<u>13,583</u>	<u>20,218</u>
	<u>\$ 575,276</u>	<u>\$ 686,003</u>

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

The Organization provides a health insurance supplement at age 65 for employees who have met the minimum service requirements upon normal retirement age of 62. Employees who were employed as of December 5, 2012, and have at least 10 years of service will receive the benefit. Employees who were employed as of December 5, 2012, having less than 10 years of service receive the benefit if they complete 20 years of service. Anyone employed after December 5, 2012, will not receive the benefit. The estimated liability is recorded at the present value of estimated future cash flows using a discount rate of 2.98% and 1.45%, and an inflation rate of 5.90% and 2.80%, as of June 30, 2022 and 2021, respectively.

The following table provides a reconciliation of the changes in the post-retirement benefit liability for 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Post-retirement benefits liability, beginning of period	\$ 579,442	\$ 604,700
Service cost	(2,539)	45,485
Interest costs	(97,723)	(18,630)
Change in discount rate assumption	119,668	97,004
Change in other assumptions	(120,550)	(120,550)
Actuarial gain (loss)	59,044	(8,641)
Benefits paid	<u>(20,968)</u>	<u>(19,926)</u>
Post-retirement benefits liability, end of period	\$ <u>516,374</u>	\$ <u>579,442</u>

Due to the level of risk associated with the post-retirement benefit liability, it is reasonably possible that changes to actual post-retirement benefits will occur and that such changes could materially affect the amounts reported in the statements of financial position.

Information about the expected future cash flows for the post-retirement benefit liability for the next ten years as of June 30, 2022, is as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 28,122
2024	29,783
2025	31,540
2026	28,419
2027	30,097
2028 to 2032	171,474

(11) Line of credit and SBA loan payable

The Organization has an unsecured line of credit available with First Horizon Bank in the amount of \$500,000. The line of credit bears interest at a variable interest rate based on the bank's base commercial rate (4% and 3.25% at June 30, 2022 and 2021, respectively). Monthly payments of interest are required under the line of credit. The line of credit matures on November 30, 2023. There was no balance outstanding under the line at June 30, 2022 and 2021.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

During 2020, the Organization entered into a Paycheck Protection Program loan. The use of funds is restricted by the Small Business Association (SBA). The balance of the loan was \$620,400 at June 30, 2021. The loan was forgiven in September 2021, and the forgiveness is included in other income for the year ended June 30, 2022.

(12) Net assets

Net assets as of June 30, 2022 and 2021, are comprised of the following:

	<u>2022</u>	<u>2021</u>
Without donor restrictions:		
Without donor restrictions, undesignated	\$ 2,623,448	\$ 2,532,491
Without donor restrictions, board designated	<u>12,970,451</u>	<u>17,105,208</u>
Total net assets without donor restrictions	<u>15,593,899</u>	<u>19,637,699</u>
With donor restrictions:		
Time and purpose restrictions:		
Time and purpose restrictions - expendable within twelve months following fiscal year-end:		
Fundraising	107,188	99,305
Marketing	463,000	-
211 Center	295,736	175,351
Imagination library	10,405	17,636
Affinity Groups	32,225	-
Volunteer Center	25	-
Contributions to support community investment and operations of future periods	<u>2,971,479</u>	<u>3,406,591</u>
	<u>3,880,058</u>	<u>3,698,883</u>
Time and purpose restrictions - expendable between thirteen and twenty-four months following fiscal year-end:		
Venture Forward	5,000	5,000
Contributions to support community investment and operations of future periods	<u>22,352</u>	<u>193,431</u>
	<u>27,352</u>	<u>198,431</u>

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Financial Statements

June 30, 2022 and 2021

Time and purpose restrictions - expendable after twenty-five months following fiscal year-end:		
Venture Forward	-	5,000
Contributions to support community investment and operations of future periods	<u>35,000</u>	<u>75,000</u>
	<u>35,000</u>	<u>80,000</u>
Total time and purpose restrictions	<u>3,942,410</u>	<u>3,977,314</u>
Purpose restrictions:		
General and administrative	-	83,621
211 Center	760,690	1,054,988
Early learning scholarships	-	10,831
Venture Forward	128,424	454,636
Mentoring	-	3,419
Contributions to support community investment and operations of future periods	<u>40,618</u>	<u>3,949</u>
Total purpose restrictions	<u>929,732</u>	<u>1,611,444</u>
Time restrictions:		
Owned life insurance	250,895	234,487
Endowment funds	<u>1,673,941</u>	<u>1,673,941</u>
Total time restrictions	<u>1,924,836</u>	<u>1,908,428</u>
Total net assets with donor restrictions	<u>6,796,978</u>	<u>7,497,186</u>
Total net assets	<u>\$ 22,390,877</u>	<u>\$ 27,134,885</u>

(13) Retirement plan

The Organization sponsors a defined contribution retirement plan covering substantially all employees. The Organization contributes a percentage of each eligible employee's annual compensation to the plan. This percentage was 6% during 2022 and 2021, with an additional 2% available as a matching contribution. The Organization made contributions of \$176,911 and \$199,448 to the plan in 2022 and 2021, respectively.

(14) Community investment grants

Community investment grants, other than donor designations, are recorded as an expense on the statements of functional expenses when they are approved by the Board of Directors. The Board of Directors approved community investment grants totaling \$4,415,682 and \$3,194,886 during the years ended June 30, 2022, and 2021, respectively. Community investment grants are generally paid to agencies in the year following approval.

OTHER FINANCIAL INFORMATION

UNITED WAY OF GREATER CHATTANOOGA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

<u>Federal Assistance Listing Number</u>	<u>Name of Program</u>	<u>Contracting Agency</u>	<u>Passed Through to Subrecipients</u>	<u>Receivable Balance July 1, 2021</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable Balance June 30, 2022</u>
93.558	Pass-through from the State of Tennessee, Department of Human Services - Temporary Assistance for Needy Families	US Dept of Health and Human Services	\$ 782,831	\$ 156,032	\$ 924,367	\$ 1,080,862	\$ 312,527
93.558	Pass-through from the City of Chattanooga, Department of Human Services - Temporary Assistance for Needy Families	US Dept of Health and Human Services	-	-	44,796	44,796	-
		Total 93.558	<u>782,831</u>	<u>156,032</u>	<u>969,163</u>	<u>1,125,658</u>	<u>312,527</u>
		Total Federal Awards	<u>\$ 782,831</u>	<u>\$ 156,032</u>	<u>\$ 969,163</u>	<u>\$ 1,125,658</u>	<u>\$ 312,527</u>

See accompanying notes to the financial statements.

UNITED WAY OF GREATER CHATTANOOGA

Notes to the Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

(1) Basis of presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes federal award activity of United Way of Greater Chattanooga for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirement of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

For purposes of the Schedule, federal awards includes all grants, contracts and similar agreements entered into directly between the Organization and agencies and departments of the federal government and all subawards to the Organization by nonfederal organizations pursuant to federal grants, contracts, and similar agreements.

(2) Summary of significant accounting policies for federal expenditures

Expenditures reported on the Schedule are recognized on the accrual basis of accounting. The expenditures reported in the Schedule follow the cost principles contained in the Uniform Guidance.

The Organization did not expend any federal awards during 2021 in the form of non-cash assistance. Funds passed through to subrecipient agencies during the year ended June 30, 2022, are reported on the Schedule. The expenditure threshold for classification as a Type A program is \$750,000.

(3) Indirect cost rate

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

See accompanying notes to the financial statements.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors of
United Way of Greater Chattanooga

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of United Way of Greater Chattanooga (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 2, 2022.

Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

LBMC, PC

Chattanooga, Tennessee
November 2, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

**The Board of Directors of
United Way of Greater Chattanooga**

Report on Compliance for The Major Federal Program

Opinion on The Major Federal Program

We have audited United Way of Greater Chattanooga's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2022. The Organization's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2022.

Basis for Opinion on The Major Federal Program

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

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditors' Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

LBMC, PC

Chattanooga, Tennessee
November 2, 2022

UNITED WAY OF GREATER CHATTANOOGA

Schedule of Findings and Questioned Costs

Year ended June 30, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None Reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None Reported

Type of auditors' report issued on compliance for each major program:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?

_____ Yes X No

Identification of Major Programs:

Federal Assistance Listing - 93.558

Temporary Assistance for Needy Families

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low risk auditee

_____ Yes X No

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

UNITED WAY OF GREATER CHATTANOOGA

Summary Schedule of Prior Audit Findings

Year ended June 30, 2022

There were no findings or questioned costs relative to federal awards reported in the financial statement audit of United Way of Greater Chattanooga as of and for the year ended June 30, 2021.

Hamilton County Government
Budget Year 2024
1015760 - JUNIOR ACHIEVEMENT OF CHATT

		Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>							
56003	APPROPRIATION	0	30,000	0	30,000	30,000	0.0%
		0	30,000	0	30,000	30,000	0.0%
		0	30,000	0	30,000	30,000	0.0%

Budget Request Summary

Hamilton County, Tennessee

FISCAL YEAR 2023-2024

Corporate Agency Name: Junior Achievement of Chattanooga, Inc.

To: Hamilton County, Tennessee

The following schedule, embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year July 1, 2023-June 30, 2024 was considered and approved by our Board of Directors on March 1, 2023.

In the judgment of our Board, it represents the minimum needs of our organization for this fiscal year.

PROG 1	Operating budget requested	<u>\$ 15,000.00</u>
	Capital budget requested	<u> </u>
PROG 2	Operating budget requested	<u>\$ 15,000.00</u>
	Capital budget requested	<u> </u>
PROG 3	Operating budget requested	<u>\$ </u>
	Capital budget requested	<u> </u>
	Total requested from Hamilton County Government	<u><u>\$ 30,000.00</u></u>

(Signature of President)

(Date)

Quigley M. Shuman

(Signature of Agency Executive)
JA of Chattanooga President

03/29/23

(Date)

PROGRAM OUTCOME INFORMATION

JA Career Success

(Program Name)

Agency Mission: Junior Achievement’s Purpose is to inspire and prepare young people to succeed in a global economy.

Junior Achievement’s Mission is empowering young people to own their economic success. Our volunteer-driven K-12 programs foster work-readiness, entrepreneurship, and financial literacy and use experiential learning to inspire kids to dream big and reach their potential

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

Studies show students who participate in JA demonstrate significantly higher critical-thinking and problem-solving skills than their counterparts.

Next to causal research, predictive is one of the best ways to assess anticipated behavioral outcomes. JA is using a model based on the Theory of Planned Behavior, effectively used for more than 40 years in the public health arena.

JA is using the model to increase students' self-efficacy to improve their circumstances. Our intention is to improve their lives by changing certain behaviors related to financial responsibility, educational attainment and career readiness.

When compared to other organizations operating in a similar space as JA USA—and the field is broad and varied—research shows that on an important measure of impact, JA USA programs demonstrate a greater measurable change than other youth development programs. While the mechanism that leads to this stronger impact is not fully understood, it is not unreasonable to account for much of that impact as a function of JA USA’s unique program design and delivery methods and practices. Our volunteers—the role they play and the manner they interact with students—are a major part of the equation in what makes JA USA different from other programs that deliver important services to students and youth in general. More research should be conducted to explore the actual mechanisms that are operating to induce change in the target audiences, but any future research should build on this body of study and expand it because of the solid scientific foundation that has already been laid.

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

Students will be able to:

- Use a problem-solving technique to solve personal and professional problems.
- Apply critical-thinking skills to work-based problems.
- Recognize that decisions made in the workplace have consequences.
- Recognize common responses to conflict.
- Analyze requirements needed for high[1]growth industries, such as those offering STEM-related jobs. (STEM=Science, Technology, Engineering, and Mathematics).
- Identify the education and training needed to be adaptable and competitive in the job market.
- Determine choices they can make to create a positive personal brand as they build their careers.

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the priority Areas please indicate both the Priority Area and Expected Result)

JA Career Success is an engaging and comprehensive program that introduces high school students to the workplace. As interns, they participate in realistic work experiences in multiple

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

The Program Coordinator will be responsible for receiving feedback from the teachers and principals. Each teacher will be requested to complete a survey evaluating impact upon completion of the program. Junior Achievement USA contracts independent evaluators to conduct a comprehensive

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

The Junior Achievement curriculum empowers students to own their economic success. The students are not exposed to these valuable principles, our three pillars —work readiness, entrepreneurship, and financial literacy. The knowledge students gain from experiencing the Junior Achievement program encourages students to become productive work-force citizens in our community.

88% of students will be able to identify a career that aligns with their interest.

More likely to finish high school than the general population

30% more likely to have a four-year degree

67% more likely to have an advanced degree

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

Increase post-secondary education rates

Feed workforce pipelines and guide students through career exploration

PROGRAM OUTCOME INFORMATION

JA Personal Finance

(Program Name)

Agency Mission: Junior Achievement's Purpose is to inspire and prepare young people to succeed in a global economy.

Junior Achievement's Mission is empowering young people to own their economic success. Our volunteer-driven K-12 programs foster work-readiness, entrepreneurship, and financial literacy and use experiential learning to inspire kids to dream big and reach their potential

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

Studies show students who participate in JA demonstrate significantly higher critical-thinking and problem-solving skills than their counterparts.

Next to causal research, predictive is one of the best ways to assess anticipated behavioral outcomes. JA is using a model based on the Theory of Planned Behavior, effectively used for more than 40 years in JA is using the model to increase students' self-efficacy to improve their circumstances. Our intention is to improve their lives by changing certain behaviors related to financial responsibility, educational When compared to other organizations operating in a similar space as JA USA—and the field is broad and varied—research shows that on an important measure of impact, JA USA programs demonstrate a greater measurable change than other youth development programs. While the mechanism that leads to this stronger impact is not fully understood, it is not unreasonable to account for much of that impact as a function of JA USA's unique program design and delivery methods and practices. Our volunteers—the role they play and the manner they interact with students—are a major part of the equation in what makes JA USA different from other programs that deliver important services to students and youth in general. More research should be conducted to explore the actual mechanisms

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

Students will be able to:

- Explain how values, priorities, and educational goals can affect career decisions.
- Identify employment options that align with their priorities and values.
- Recognize the importance of making and keeping a budget or spending plan.
- Prioritize expense categories on a budget.
- Recognize the consequences of a low credit score.
- Identify the factors necessary for making an informed purchase.
- Calculate savings gained through smart shopping.
- Understand the role of personal responsibility in preventing financial loss.

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the priority Areas please indicate both the Priority Area and Expected Result)

JA Personal Finance introduces high school students to the interrelationship between today's financial decisions and future financial freedom. To achieve financial wellness, students learn about money-management strategies, including earning, employment and income, budgeting, savings, credit and debt, consumer protection, smart shopping, risk management and

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

The Program Coordinator will be responsible for receiving feedback from the teachers and principals. Each teacher will be requested to complete a survey evaluating impact upon completion of the program. Junior Achievement USA contracts independent evaluators to conduct a comprehensive

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

The Junior Achievement curriculum empowers students to own their economic success. The students are not exposed to these valuable principles, our three pillars —work readiness, entrepreneurship, and financial literacy. The knowledge students gain from experiencing the Junior Achievement program encourages students to become productive work-force citizens in our community.

88% of students will be able to identify a career that aligns with their interest.

More likely to finish high school than the general population

30% more likely to have a four-year degree

67% more likely to have an advanced degree

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

Increase post-secondary education rates

Feed workforce pipelines and guide students through career exploration

Fullfill state curriculum requirements

Increase confidence and belief in self

Empower students with tools needed to be economically successful

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

JA Career Success

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program TOTAL	300	300	600
Beneficiaries			
a. Total Continuing from Previous Fiscal Year	0	0	0
b. Total New for the Year	300	300	600
c. Total Terminated During the Year	0	0	0
2. Age Group TOTAL	300	300	600
a. Infants-Under 5	0	0	0
b. Between 5 and 12	0	0	0
c. Between 13 and 17	300	300	600
d. Between 18 and 29	0	0	0
e. Between 30 and 64	0	0	0
f. 65 and over	0	0	0
g. Not Known	0	0	0
3. Sex TOTAL	300	300	600
a. Male	162	162	324
b. Female	138	138	276
c. Not Known			
4. Ethnic Background TOTAL	300	300	600
a. White	105	105	205
b. Black	99	99	198
c. Hispanic	75	75	150
d. Oriental	9	9	18
e. Other - Ethnic Minority	12	12	24
f. Not Known			
5. % Income Level TOTAL			
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999			
e. 15,000-19,999			
f. 20,000-29,999			
g. 30,000 and Over			
h. Not Known	X	X	X
6. Location of Residence TOTAL			
a. Hamilton County	300	300	600
b. Outside of Hamilton County	0	0	0
c. Not Known			

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

JA Personal Finance

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program Beneficiaries TOTAL	300	300	600
a. Total Continuing from Previous Fiscal Year	0	0	0
b. Total New for the Year	300	300	600
c. Total Terminated During the Year	0	0	0
2. Age Group TOTAL	300	300	600
a. Infants-Under 5	0	0	0
b. Between 5 and 12	0	0	0
c. Between 13 and 17	300	300	600
d. Between 18 and 29	0	0	0
e. Between 30 and 64	0	0	0
f. 65 and over	0	0	0
g. Not Known	0	0	0
3. Sex TOTAL	300	300	600
a. Male	162	162	324
b. Female	138	138	276
c. Not Known			
4. Ethnic Background TOTAL	300	300	600
a. White	105	105	205
b. Black	99	99	198
c. Hispanic	75	75	150
d. Oriental	9	9	18
e. Other - Ethnic Minority	12	12	24
f. Not Known			
5. % Income Level TOTAL			
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999			
e. 15,000-19,999			
f. 20,000-29,999			
g. 30,000 and Over			
h. Not Known	X	X	X
6. Location of Residence TOTAL			
a. Hamilton County	300	300	600
b. Outside of Hamilton County	0	0	0
c. Not Known			

FUND BALANCE SHEET	TOTAL ALL FUNDS	
	2022	2021
ASSETS		
1. Cash	\$ 199,846.00	\$ 126,713.00
2. Short-term Investments-at Cost, which is approx. Market Value		
3. Accounts Receivable, less allowance for uncollectibles of \$	\$ 2,855.00	\$ 1,732.00
4. Pledges receivable, less allowance for uncollectibles of \$.		
Unrestricted fund and land, building and equipment fund		
5. Grants receivable	0	
6. Materials for sale or use-at cost or market, whichever is lower	\$ 3,863.00	\$ 3,863.00
7. Prepaid expenses and deferred charges	0	
8. Board-designated long-term investments	0	
9. Endowment fund investments	0	
10. Land, Buildings, and Computer Equipment-at costs, less accumulated dist. Of \$	\$ 30,269.00	\$ 30,269.00
Accumulated Depreciation	\$ (30,049.00)	\$ (29,611.00)
11. Total Property & Equipment	\$ 220.00	\$ 658.00
12. Restricted Cash	\$ 8,955.00	\$ 66,683.00
13. TOTAL ASSETS	\$ 215,739.00	\$ 199,649.00
LIABILITIES AND FUND BALANCES		
Liabilities:		
14. Accounts payable and accrued expenses		
15. Research grants	0	0
16. Support and revenue designated for future period		
17. _____% Mortgage payable, due 20 _____		
18. _____		
19. _____		
20. Total liabilities and deferred revenues		
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments		
22. Purchases of new equipment		
23. _____		
24. Current unrestricted, available for general activities		
Current Restricted, Designated by Donors for:		
25. _____		
26. _____		
27. Expended		
28. Unexpended-restricted		
29. Endowment Fund		
30. Total fund balances		
31. TOTAL LIABILITIES AND FUND BALANCES		

Unit Cost

Copy as needed for each program

JA Career Success

(Name of Program)

Current Year Defined Unit of Service: _____

Unit Cost	2022-2023	20__	20__	20__
Number of Units of Service	15			
Direct Cost per Unit (1)	\$ 750.00			
Total Cost per Unit	\$ 1,000.00			
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

Unit Cost

Copy as needed for each program

JA Personal Finance

(Name of Program)

Current Year Defined Unit of Service: _____

Unit Cost	2023-2024	20__	20__	20__
Number of Units of Service	15			
Direct Cost per Unit (1)	\$ 750.00			
Total Cost per Unit	\$ 1,000.00			
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

PROGRAM BUDGET SUPPORT REVENUE

NAME OF AGENCY Junior Achievement of Chattanooga BUDGET BY SERVICES FOR	Total Col.2,3&6			SUPPORTING SERVICES			PROGRAM SERVICES DIRECT COSTS				
	2022-2023 Approved Budget	2023-2024 Proposed Budget	2 NATIONAL Dues or Support	3 TOTAL Supp. Servs.	4 Management & General	5 Fund Raising	6 TOTAL Prog. Servs.	7	8	9	10
SUPPORT/REVENUE FOR CURRENT OPERATIONS:											
4000 Contributions	\$120,000.00	\$ 134,000.00	0	\$ -	\$ 6,700.00	\$ 13,400.00	\$ 113,900.00				
4200 Net Proceeds Special Events	\$147,000.00	\$ 155,000.00	0	\$ -	\$ 7,750.00	\$ 15,500.00	\$ 131,750.00				
4600 Other United Ways	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -				
4601 CFC/Designations	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -				
4700 United Way	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -				
5000 Fees/Grants from Governmental Agencies	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -				
6000 Membership Dues	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -				
6200 Program Income	\$110,000.00	\$ 110,000.00	0								
6400 Sales to Public	\$ -		0	\$ -	\$ -	\$ -	\$ -				
6500 Investment Income	\$ 671.00	\$ 671.00	0								
6600 Transfers to Operating Budget	\$ -		0	\$ -	\$ -	\$ -	\$ -				
6700 Income from Previous Year	\$ 8,955.00	\$ 8,955.00	0								
6900 Miscellaneous	\$ -		0	\$ -	\$ -	\$ -	\$ -				
*Support Requested from Hamilton County	\$ -	\$ 30,000.00	0	\$ -	\$ 1,500.00	\$ 3,000.00	\$ 25,500.00				
TOTAL SUPPORT/REVENUE DIRECT (A)	\$386,626.00	\$ 438,626.00	0		\$ 15,950.00	\$ 31,900.00	\$ 271,150.00				
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:											
7000 Salaries Only (No Benefits)	\$185,476.00	\$ 260,000.00		\$ -	\$ 13,000.00	\$ 26,000.00	\$ 221,000.00				
7100 Employee Health & Retirement Benefits	\$ 9,252.00	\$ 20,000.00		\$ -	\$ -	\$ -	\$ -				
7200 Employee Taxes, etc.	\$ 1,200.00	\$ 19,890.00		\$ -	\$ -	\$ -	\$ -				
8000 Professional Fees/Contract Service Payments	\$ 8,892.00	\$ 10,000.00		\$ -	\$ -	\$ -	\$ -				
8100 Supplies	\$ 25,000.00	\$ 30,000.00		\$ -	\$ -	\$ -	\$ 30,000.00				
8200 Telephone and Telegraph	\$ 5,596.00	\$ 5,596.00		\$ -	\$ -	\$ -	\$ -				
8300 Postage and Shipping	\$ 953.00	\$ 953.00		\$ -	\$ -	\$ -	\$ -				
8400 Occupancy	\$ 14,460.00	\$ 14,460.00		\$ -	\$ -	\$ -	\$ -				
8500 Equipment Rental and Maintenance	\$ 984.00	\$ 984.00		\$ -	\$ -	\$ -	\$ -				
8600 Outside printing, Art Work, etc.	\$ 3,600.00	\$ 3,600.00		\$ -	\$ -	\$ -	\$ -				
8700 Local Transportation	\$ 2,000.00	\$ 2,000.00		\$ -	\$ -	\$ 60.00	\$ 1,940.00				
8800 Conferences, Conventions, etc.	\$ 2,500.00	\$ 2,500.00		\$ -	\$ -	\$ -	\$ -				
8900 Special Assistance to Individuals	\$ -			\$ -	\$ -	\$ -	\$ -				
9000 Organization Dues (other than Acct. 9691)	\$ -			\$ -	\$ -	\$ -	\$ -				
9100 Awards and Grants	\$ 6,000.00	\$ 6,000.00		\$ -	\$ 300.00	\$ 600.00	\$ 5,100.00				
9200 Fund Raising/Self-Support Activities	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -				
9300 Insurance	\$ 2,726.00	\$ 3,000.00		\$ -	\$ 150.00	\$ 300.00	\$ 2,850.00				
9400 Miscellaneous	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -				
9500 Depreciation	\$ 438.00	\$ 450.00		\$ -	\$ -	\$ -	\$ -				
9691 National Dues/Support Payments	\$ 29,686.00	\$ 42,830.00		\$ -	\$ 7,281.00	\$ 2,570.00	\$ 32,979.00				
9700 Equipment Purchases	\$ -	\$ 5,000.00		\$ -	\$ -	\$ -	\$ -				
TOTAL EXPENDITURES (B)	\$298,763.00	\$ 427,263.00		\$ -	\$ 20,731.00	\$ 29,530.00	\$ 293,869.00				

**JUNIOR ACHIEVEMENT
OF CHATTANOOGA, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021



CERTIFIED PUBLIC ACCOUNTANTS

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

INDEX TO REPORT

JUNE 30, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Junior Achievement of Chattanooga, Inc.
Chattanooga, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Junior Achievement of Chattanooga, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Junior Achievement of Chattanooga, Inc. as of June 30, 2022 and 2021, and the results of changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Junior Achievement of Chattanooga, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Junior Achievement of Chattanooga, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Junior Achievement of Chattanooga, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Junior Achievement of Chattanooga, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Chattanooga, Tennessee
October 13, 2022

*Henderson Hutcherson
& McCullough, PLLC*

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash	\$ 199,846	\$ 126,713
Restricted cash	8,955	66,683
Unconditional promises to give	2,855	1,732
Inventory - program material	<u>3,863</u>	<u>3,863</u>
Total current assets	<u>215,519</u>	<u>198,991</u>
PROPERTY AND EQUIPMENT		
Computer equipment	7,692	7,692
Furniture and fixtures	<u>22,577</u>	<u>22,577</u>
	30,269	30,269
Accumulated depreciation	<u>(30,049)</u>	<u>(29,611)</u>
Total property and equipment	<u>220</u>	<u>658</u>
TOTAL ASSETS	<u>\$ 215,739</u>	<u>\$ 199,649</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Payroll taxes payable	<u>\$ 1,662</u>	<u>\$ 1,561</u>
Total current liabilities	<u>1,662</u>	<u>1,561</u>
NET ASSETS		
Without donor restrictions	205,122	131,405
With donor restrictions	<u>8,955</u>	<u>66,683</u>
Total net assets	<u>214,077</u>	<u>198,088</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 215,739</u>	<u>\$ 199,649</u>

The accompanying notes are an integral part of these financial statements.

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JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUES			
Contributions:			
Corporate	\$ 15,034	\$ -	\$ 15,034
Individual	81,741	-	81,741
Foundations	15,000	-	15,000
Net assets released from restrictions	<u>66,683</u>	<u>(66,683)</u>	<u>-</u>
Total contributions	178,458	(66,683)	111,775
Special events	195,075	8,955	204,030
Governmental grant revenue	9,946	-	9,946
Other income	<u>5,678</u>	<u>-</u>	<u>5,678</u>
Total public support and revenues	<u>389,157</u>	<u>(57,728)</u>	<u>331,429</u>
EXPENSES			
Program expense:			
Education - elementary school	46,793	-	46,793
Education - middle school	75,387	-	75,387
Education - high school	28,595	-	28,595
Education - other	<u>57,191</u>	<u>-</u>	<u>57,191</u>
Total program expense	207,966	-	207,966
Fundraising	81,479	-	81,479
Management and general	<u>25,995</u>	<u>-</u>	<u>25,995</u>
Total expenses	<u>315,440</u>	<u>-</u>	<u>315,440</u>
CHANGE IN NET ASSETS	73,717	(57,728)	15,989
Net assets - beginning of year	<u>131,405</u>	<u>66,683</u>	<u>198,088</u>
Net assets - end of year	<u>\$ 205,122</u>	<u>\$ 8,955</u>	<u>\$ 214,077</u>

The accompanying notes are an integral part of these financial statements.

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JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUES			
Contributions:			
Corporate	\$ 8,422	\$ -	\$ 8,422
Individual	71,753	-	71,753
Foundations	16,750	-	16,750
Net assets released from restrictions	<u>1,732</u>	<u>(1,732)</u>	<u>-</u>
Total contributions	98,657	(1,732)	96,925
Special events	150,519	15,732	166,251
Governmental grant revenue	47,980	-	47,980
Other income	<u>91</u>	<u>-</u>	<u>91</u>
Total public support and revenues	<u>297,247</u>	<u>14,000</u>	<u>311,247</u>
EXPENSES			
Program expense:			
Education - elementary school	57,450	-	57,450
Education - middle school	92,562	-	92,562
Education - high school	35,108	-	35,108
Education - other	<u>70,220</u>	<u>-</u>	<u>70,220</u>
Total program expense	255,340	-	255,340
Fundraising	76,212	-	76,212
Management and general	<u>31,917</u>	<u>-</u>	<u>31,917</u>
Total expenses	<u>363,469</u>	<u>-</u>	<u>363,469</u>
CHANGE IN NET ASSETS	(66,222)	14,000	(52,222)
Net assets - beginning of year	<u>197,627</u>	<u>52,683</u>	<u>250,310</u>
Net assets - end of year	<u>\$ 131,405</u>	<u>\$ 66,683</u>	<u>\$ 198,088</u>

The accompanying notes are an integral part of these financial statements.

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

EXPENSES	Program				Fund Raising	Management and General	Total
	Education Elementary School	Education Middle School	Education High School	Education Other Programs			
Personnel expenses							
Salaries	\$ 24,845	\$ 40,028	\$ 15,183	\$ 30,366	\$ 13,803	\$ 13,803	\$ 138,028
Payroll taxes	1,793	2,889	1,096	2,191	996	996	9,961
Employee benefits	2,581	4,158	1,577	3,155	1,434	1,434	14,339
	29,219	47,075	17,856	35,712	16,233	16,233	162,328
Other expenses							
Conferences and training	973	1,567	594	1,189	540	540	5,403
Travel	83	134	51	102	46	46	462
Insurance	904	1,457	553	1,105	502	502	5,023
Bank fees	374	603	229	458	208	208	2,080
Dues and subscriptions	260	420	159	318	145	145	1,447
Depreciation	79	127	48	96	44	44	438
Rent	2,160	3,480	1,320	2,640	1,200	1,200	12,000
Office expense	897	1,444	548	1,096	498	498	4,981
Telephone	921	1,483	563	1,125	511	511	5,114
Program materials	1,599	2,576	977	1,954	888	888	8,882
Outside services	1,536	2,474	938	1,877	853	853	8,531
Scholarship	-	-	-	-	3,000	-	3,000
Special events	-	-	-	-	52,484	-	52,484
Postage and delivery	94	151	57	115	52	52	521
Participation	7,694	12,396	4,702	9,404	4,275	4,275	42,746
Total functional expenses	\$ 46,793	\$ 75,387	\$ 28,595	\$ 57,191	\$ 81,479	\$ 25,995	\$ 315,440

The accompanying notes are an integral part of these financial statements.

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2021

EXPENSES	Program				Fund Raising	Management and General	Total
	Education Elementary School	Education Middle School	Education High School	Education Other Programs			
Personnel expenses							
Salaries	\$ 31,997	\$ 51,550	\$ 19,554	\$ 39,107	\$ 17,776	\$ 17,776	\$ 177,760
Payroll taxes	2,452	3,950	1,498	2,997	1,362	1,363	13,622
Employee benefits	957	1,542	585	1,170	532	531	5,317
	35,406	57,042	21,637	43,274	19,670	19,670	196,699
Other expenses							
Auto expense	69	112	42	85	39	38	385
Conferences and training	79	128	48	97	44	44	440
Travel	66	107	40	81	37	37	368
Insurance	6,551	10,555	4,004	8,007	3,640	3,640	36,397
Bank fees	268	432	164	328	149	149	1,490
Dues and subscriptions	435	702	266	532	242	242	2,419
Depreciation	79	127	48	96	44	44	438
Rent	2,160	3,480	1,320	2,640	1,200	1,200	12,000
Office expense	1,341	2,160	819	1,639	745	744	7,448
Telephone	1,082	1,744	661	1,323	601	602	6,013
Program materials	462	745	283	565	257	257	2,569
Outside services	1,410	2,272	862	1,724	784	783	7,835
Special events	-	-	-	-	44,292	-	44,292
Postage and delivery	166	267	101	203	92	92	921
Participation	7,876	12,689	4,813	9,626	4,376	4,375	43,755
	7,876	12,689	4,813	9,626	4,376	4,375	43,755
Total functional expenses	\$ 57,450	\$ 92,562	\$ 35,108	\$ 70,220	\$ 76,212	\$ 31,917	\$ 363,469

The accompanying notes are an integral part of these financial statements.

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JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 15,989	\$ (52,222)
Adjustments to reconcile to cash provided by operating activities:		
Depreciation	438	438
(Increase) decrease in operating assets:		
Unconditional promises to give	(1,123)	8,965
Increase (decrease) in operating liabilities:		
Deferred revenue	-	(945)
Accounts payable	-	(3,400)
Payroll taxes payable	<u>101</u>	<u>(378)</u>
Net cash from operating activities	<u>15,405</u>	<u>(47,542)</u>
NET CHANGE IN CASH AND RESTRICTED CASH	15,405	(47,542)
CASH AND RESTRICTED CASH - beginning of year	<u>193,396</u>	<u>240,938</u>
CASH AND RESTRICTED CASH - end of year	<u>\$ 208,801</u>	<u>\$ 193,396</u>

The accompanying notes are an integral part of these financial statements.

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JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Junior Achievement of Chattanooga, Inc. (the Organization) is a nonprofit corporation whose principal function is providing young people with practical economic education programs and experiences in the competitive private enterprise system through a partnership with the business and education communities.

The mission of Junior Achievement of Chattanooga, Inc. is to promote economic literacy and understanding of business and competitive private enterprise among young people – the future leaders and participants in society.

Success is achieved by developing high quality economic education programs and by developing partnerships between business and education leaders who present the programs to young people.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Financial Accounting Standards Board (FASB) establishes GAAP in the Accounting Standards Codification (ASC). Updates to the ASC are done through the issuance of Accounting Standards Updates (ASU). GAAP requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Classification of Net Assets

Net assets of the Organization are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. However, if a restriction is fulfilled in the same time period in which the contribution is received, the support is classified as unrestricted.

(Continued)

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support and Revenue

Annual campaign contributions are generally available for unrestricted use in the related campaign year unless specifically restricted by the donor. Revenue is recognized when cash or donated materials are received. Unconditional promises to give are recorded at the time that commitment is made. The majority of revenues are received from a broad base of Hamilton County contributors as a result of the annual campaign.

Grants and other contributions of cash and other assets are reported with donor restrictions support if they are received with donor stipulations that limit the use of the donated assets.

Special event revenue and expense are from activities that Junior Achievement of Chattanooga, Inc. hosts with sponsors to generate additional revenue from programs.

Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and statement of functional expenses. Accordingly, certain costs have been allocated among program services and supporting services benefited. All allocations are determined by management and allocated based on time and effort.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code.

Cash and Restricted Cash

Junior Achievement of Chattanooga, Inc. considers all highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

As of June 30, 2022 and 2021, the Organization has \$208,801 and \$193,396 in cash and restricted cash, respectively. Of that amount, as of June 30, 2022 and 2021, \$8,955 and \$66,683, respectively, is restricted for programs and projects. As of June 30, 2022 and 2021, the remainder of the cash balance is unrestricted and available for general operations.

(Continued)

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

The Organization follows the guidance of ASU 2014-09, *Revenue from Contracts with Customers*, and all subsequent amendments to the ASU (collectively, ASC 606). ASC 606 outlines a comprehensive five-step revenue recognition model based on the principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The five-step revenue recognition model is as follows:

- 1) Identify the contract with a customer
- 2) Identify the performance obligations in the contract
- 3) Determine the transaction price
- 4) Allocate the transaction price to performance obligations in the contract
- 5) Recognize revenue when or as the Organization satisfies a performance obligation

The Organization's revenue arrangements generally consist of a single performance obligation to transfer promised goods and services. The Organization receives revenues primarily from contributions from individuals, organizations, and local business and are not within the scope of ASC 606. Based on the Organization's evaluation process, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under this standard.

Promises to Give

Promises to give are stated at the amount management expects to collect from outstanding promises. Management provides for probable uncollectible amounts through a charge to bad debt expense based on its assessment of the status of individual accounts.

Inventory

Inventory, valued at cost, consists of material used in the educational programs conducted by the Organization.

Property and Equipment

The Organization follows the practice of capitalizing all additions and improvements with an economic life more than one year and a cost of \$1,000 or more. Donated assets are valued at their fair market value at the date of donation. Upon sale or other retirement of depreciable property, the cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in operations.

Depreciation is computed using the straight-line method based on expected useful life.

Deferred Revenue

Advanced collections of fees and sponsorships are deferred and recognized over the periods to which the events relate.

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 2 – LINE OF CREDIT

The Organization maintains an unsecured line of credit with First Horizon Bank in the amount of \$25,000. There was no outstanding balance owed at June 30, 2022 or June 30, 2021.

NOTE 3 – OPERATING LEASES

The Organization entered into an equipment lease with Plateau Leasing, LLC for the period July 1, 2022 through June 30, 2027, with monthly installments of \$150 and quarterly kit installments of \$245.

The Organization leases office facilities from the Osborne Building Corporation for the period October 1, 2020, through September 31, 2022, with monthly installments of \$1,000. The lease has been extended for three years, terminating on September 31, 2025, with increasing rent amounts each October.

The future minimum lease payments as of June 30, 2022, are as follows:

2023	\$ 15,050
2024	15,418
2025	15,798
2026	2,780
2027	<u>2,780</u>
Total	<u>\$ 51,826</u>

NOTE 4 – AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets at June 30, 2022:

Financial assets at year-end:

Cash	\$ 208,801
Pledge receivables	<u>2,855</u>
Total financial assets	211,656

Less amounts not available to be used within one year:

Net assets with donor restrictions	<u>8,955</u>
	<u>-</u>

Financial assets available to meet general

expenditures over the next twelve months	<u>\$ 202,701</u>
--	-------------------

The Organization is substantially supported by contributions from corporations, individuals, and foundations. Because these contributions are made at donor discretion, the Organization must maintain sufficient resources to meet current responsibilities without the knowledge of expected future contributions. Therefore, financial assets should be available for general expenditure within one year.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization has approximately 67% of its functional expenditures reserved in financial assets available to meet general expenditures over the next twelve months.

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were as follows for the year ended June 30:

	2022	2021
Purpose restrictions:		
Charity Golf Tournament	\$ 1,920	\$ 35,880
JA in a Day	-	16,803
Bowling	2,600	-
Fall events	4,435	14,000
Total	<u>\$ 8,955</u>	<u>\$ 66,683</u>

NOTE 6 – RELATED PARTY TRANSACTIONS

During fiscal years ended June 30, 2022 and 2021, members of the board of directors and/or companies for whom they work made contributions to the Organization totaling \$154,740 and \$158,303, respectively.

NOTE 7 – DEFINED CONTRIBUTION PLAN

The Organization sponsors a savings incentive match plan (S.I.M.P.L.E.) for full-time employees. Contributions by the Organization are determined by employee contributions and a 3% matching of participating employees' compensation. The Organization's contribution for the years ended June 30, 2022 and 2021, totaled \$3,799 and \$5,317, respectively, and is included in management and general expense.

NOTE 8 – UNCERTAIN TAX POSITION

The Organization follows the accounting guidance for uncertainty in income taxes using the provisions of FASB ASC Topic 740, *Income Taxes*. The Organization has concluded that there are no significant uncertain tax positions requiring disclosure, and there are no material amounts of unrecognized tax benefits. The Organization's evaluation was performed for tax years ended June 30, 2019 through June 30, 2022, the years that remain subject to examination by major tax jurisdictions as of June 30, 2022.

NOTE 9 – NEW ACCOUNTING PRONOUNCEMENTS

The FASB issued ASU 2016-02, *Leases* (Topic 842), in February 2016. ASU 2016-02 requires the recognition by lessees of assets and liabilities that arise from all lease transactions, except for leases with a lease term of 12 months or less. The lessee accounting model under ASU 2016-02 retains two types of leases: finance leases, which are to be accounted for in substantially the same manner as the existing accounting for capital leases, and operating leases, which are to be accounted for (both in the statement of activities and the statement of cash flows) in a manner consistent with existing accounting for operating leases. ASU 2016-02 also requires expanded qualitative and quantitative disclosures regarding the amount, timing, and uncertainty of cash flows arising from leases. ASU 2016-02 applies to the Company's financial statements for the year ending June 30, 2023, with earlier implementation permitted. The Company's management has not determined the impact on its financial statements as a result of implementing ASU 2016-02.

JUNIOR ACHIEVEMENT OF CHATTANOOGA, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 10 – GOVERNMENTAL GRANT REVENUE

During 2021, the Organization received loan funds totaling \$47,980 through the Paycheck Protection Program (PPP) operated by the U.S. Small Business Administration. Under the terms of the program, these loans may be forgiven if the funds are spent in accordance with the programs. As of June 30, 2021, the Organization recognized \$47,980 of PPP loan proceeds as government grant revenue on the statement of activities. In November 2021, PPP funds in the amount of \$47,980 were forgiven.

The Organization recognized government grant revenue related to the Employer Retention Credit (ERC) during the year ended June 30, 2022, totaling \$9,946. These credits were provided to promote continued employment to small businesses harmed by the coronavirus disease (COVID-19). At June 30, 2022, there is \$9,946 recognized in the statement of activities as government grant revenue related to the ERC.

NOTE 11 – DONATED SERVICES

Numerous volunteers have donated significant amounts of time to the Organization's fundraising campaign and program services. These donations are not reflected in the accompanying financial statements since they do not meet the criteria for recognition under generally accepted accounting principles.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to June 30, 2022 through October 13, 2022 (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Management has not identified any items requiring recognition or disclosure.

*Hamilton County Government
 Budget Year 2024
 3070010 - HOTEL-MOTEL TAX*

	Adopted Budget FY 2023	Requested Budget FY 2024	Adjustments	Proposed Budget FY 2024	Increase (Decrease)	Percent Change
<u>OPERATING EXPENDITURES</u>						
53057 TRUSTEES COMMISSION 2%	211,500	0	0	0	(211,500)	-100.0%
56003 APPROPRIATION	10,366,500	12,033,808	0	12,033,808	1,667,308	16.0%
	10,578,000	12,033,808	0	12,033,808	1,455,808	13.7%
	10,578,000	12,033,808	0	12,033,808	1,455,808	13.7%

Use this format to indicate the following information; a separate page for each program is needed.

PROGRAM OUTCOME INFORMATION

Chattanooga Area Convention & Visitors Bureau, Inc.

(Program Name)

Agency Mission:

Promote & develop visitor experiences for our community's economic and social prosperity

Program Goal:

To improve the social and economic prosperity of Hamilton County through tourism.

Outcome Objectives:

1) Drive visitor demand by increasing business development and enhancing brand, 2) Strengthen visitor experiences, and 3) Communicate relevance and viability through community relations and advocacy, and maximizing organizational effectiveness.

Priority Area Addressed:

1) Enhance Brand Awareness - Increase awareness of Chattanooga experiences through targeted marketing strategies resulting in increased visitation, 2) Increase Business Development - Achieve higher group travel conversion through targeted sales and servicing strategies, 3) Develop Visitor Experiences - Facilitate and support strategic branded development of the community's attractions/events, amenities, hospitality services and related tourism infrastructure, 4) Enhance Community Relations and Advocacy - Regularly communicate on the importance and value of tourism, and effectiveness and beneficial impacts of the Tourism Co., and 5) Maximize Organizational Effectiveness - Operate as a fiscally responsible and talent-based organization delivering optimal returns

Means of Measurement:

Advertising reach, impressions, conversion rates; Website analytics; Social media engagement; Earned media value; Group leads, contracted room nights, and contracted attendees (meetings and sports events); Annual visitation and visitor impact; Lodging performance metrics; Key attraction attendance and growth

Outcome Results:

In 2021, visitors to Hamilton County generated \$1.5 billion in spending and impact. On average, more than 40,000 people visit Hamilton County and spend \$4.1 million every day, generating over \$46.3 million in local taxes.

Comparative Information:

In Chattanooga/Hamilton County, 55% of total lodging taxes collected go towards marketing via Chattanooga Tourism Co. The national average for similar-sized communities is 62%. Source: Destinations International. Chattanooga Tourism Co. employs 35 FTEs while the average for similar-sized organizations is 37. Approximately 27.5% of Chattanooga Tourism Co.'s operating budgets is allocated to compensation and benefits while the national average is 41%. Source: Destinations International.

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

Chattanooga Area Convention & Visitors Bureau, Inc.

N/A

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program Beneficiaries			
TOTAL			
a. Total Continuing from Previous Fiscal Year			
b. Total New for the Year			
c. Total Terminated During the Year			
2. Age Group			
TOTAL			
a. Infants-Under 5			
b. Between 5 and 12			
c. Between 13 and 17			
d. Between 18 and 29			
e. Between 30 and 64			
f. 65 and over			
g. Not Known			
3. Sex			
TOTAL			
a. Male			
b. Female			
c. Not Known			
4. Ethnic Background			
TOTAL			
a. White			
b. Black			
c. Hispanic			
d. Oriental			
e. Other - Ethnic Minority			
f. Not Known			
5. % Income Level			
TOTAL			
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999			
e. 15,000-19,999			
f. 20,000-29,999			
g. 30,000 and Over			
h. Not Known			
6. Location of Residence			
TOTAL			
a. Hamilton County			
b. Outside of Hamilton County			
c. Not Known			

FUND BALANCE SHEET	TOTAL ALL FUNDS	
	20_____	20_22_____
	JUNE	
ASSETS		
1. Cash		5,405,834
2. Short-term Investments-at Cost, which is approx. Market Value		
3. Accounts Receivable, less allowance for uncollectibles of \$		2,105,189
4. Pledges receivable, less allowance for uncollectibles of \$ Unrestricted fund and land, building and equipment fund		
5. Grants receivable		
6. Materials for sale or use-at cost or market, whichever is lower		
7. Prepaid expenses and deferred charges		79,829
8. Board-designated long-term investments		
9. Endowment fund investments		
10. Land, Buildings, and Equipment-at costs, less accumulated distribution of \$		159,742
11. _____		
12. _____		
13. TOTAL ASSETS		7,750,593
LIABILITIES AND FUND BALANCES		
Liabilities:		
14. Accounts payable and accrued expenses		590,250
15. Research grants		
16. Support and revenue designated for future period		
17. _____ % Mortgage payable, due 20 _____		
18. <u>FSA Funds Payable</u>		1,298
19. <u>Accrued PTO</u>		92,833
20. Total liabilities and deferred revenues		684,381
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments		1,341,564
22. Purchases of new equipment		39,585
23. <u>Cultural Tourism Advancement Grant, Special Projects, Development</u>		1,676,849
24. Current unrestricted, available for general activities		4,008,215
Current Restricted, Designated by Donors for:		
25. _____		
26. _____		
27. Expended		
28. Unexpended-restricted		
29. Endowment Fund		
30. Total fund balances		7,066,213
31. TOTAL LIABILITIES AND FUND BALANCES		7,750,593

To be completed if there is a minimum 10% increase or decrease in the funding request.
 (Copy as needed for each program.)

**Major Differences In Support/Revenue and Expenses
 Between This Year Budgeted and Estimates for 20__**

Chattanooga Area Convention & Visitors Bureau, Inc.

N/A

List Major Differences and Explain

Account Number	Item	This Year 20__	Estimate Next Year 20__	Increase or Decrease		Explanation
				Amount	%	

AGENCY: Chattanooga Area Convention & Visitors Bureau, Inc.

SUPPORTING SCHEDULE:

**FEEES AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL**

PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
1 Marketing Support	State of TN	Annually	150,000	150,000	150,000
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19 Total Fees From Governmental Agencies C/F					

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Schedule of Positions, Salaries & Wages
Confidential

Chattanooga Area Convention & Visitors Bureau, Inc.
(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Title of Position	Name(s) Last Name, Initial	Part Time (a)	#Years Emp	Emp. Covered by Retirement (b)	Current			Requested		
					# Weeks Emp (c)	Annual Rate	Budgeted	# Weeks Emp.(c)	Annual Rate	Budgeted
Chief Executive Officer			4.87	X		263,400				
Chief Operating Officer			0.70	X	37	180,000				
Chief Sports Officer			10.37	X		166,300				
Chief Development Officer			5.52	X		161,550				
Marketing Chief						165,000				
Human Resources Director			0.70		37	125,000				
Business Development Director			16.14	X		98,010				
Public Relations & Advocacy Dire			18.77	X		92,997				
Cultural Tourism Director			3.45	X		92,510				
Partnership Director			0.65		34	90,000				
Brand Experience Director			1.91	X		83,500				
Business Development Director			5.17	X		86,297				
Finance Director		X	3.98	X		79,000				
Business Development Director			5.15	X		81,277				
Event Services Director			18.17	X		77,050				
Operations Director			16.23	X		75,286				
Marketing Director			3.29	X		72,150				
Business Development Director			8.97	X		68,459				
Executive Assistant			0.08		4	71,500				
Digital Marketing Manager			1.30	X		63,450				
Business Development Manager			0.65		34	66,125				
Public Relations Manager			1.09	X		63,000				
Event Operations Director			3.40	X		59,850				
Partnerships Manager			0.35		18	60,000				
Graphic Designer			0.36		19	56,500				
Database Operations Manager			0.42		22	55,000				
Cultural Tourism Mgr						55,000				
Sports Event Manager			0.35		18	52,000				
Special Projects Manager			0.35		18	50,000				
Sports Event Manager			0.35		18	48,500				
Event Services Coordinator						48,000				
Visitor Services Coordinator			8.30	X		38,350				
Sports Event Coordinator						40,000				
Digital Marketing Content Speci			0.78		41	35,637				
Social Media Specialist						33,000				
Visitor Information Specialist		x	4.36			19,000				
Visitor Information Specialist		x	0.32		16	19,000				
Visitor Information Specialist		x	0.54		28	19,000				
Visitor Information Specialist		x	0.25		13	19,000				
Visitor Information Specialist		x	0.43		23	19,000				

Years of Service & # of Weeks Employed are as of 12/31/2022

Unit Cost

Copy as needed for each program

Chattanooga Area Convention & Visitors Bureau, Inc.

Current Year Defined Unit of Service: N/A

Unit Cost	20__	20__	20__	20__
Number of Units of Service				
Direct Cost per Unit (1)				
Total Cost per Unit				
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

PROGRAM BUDGET SUPPORT REVENUE

NAME OF AGENCY	Total Col.2,3&6			SUPPORTING SERVICES			PROGRAM SERVICES DIRECT COSTS				
	2022-2023 Approved Budget	2023-2024 Proposed Budget	2 NATIONAL Dues or Support	3 TOTAL Supp. Servs.	4 Management & General	5 Fund Raising	6 TOTAL Prog. Servs.	7	8	9	10
BUDGET BY SERVICES FOR											
SUPPORT/REVENUE FOR CURRENT OPERATIONS:											
4000 Contributions											
4200 Net Proceeds Special Events											
4600 Other United Ways											
4601 CFC/Designations											
4700 United Way											
5000 Fees/Grants from Governmental Agencies	150,000	150,000									
6000 Membership Dues	100,000	200,000									
6200 Program Income	1,885,239	1,773,303									
6400 Sales to Public											
6500 Investment Income											
6600 Transfers to Operating Budget											
6700 Income from Previous Year											
6900 Miscellaneous											
*Support Requested from Hamilton County	10,366,156	12,033,808									
TOTAL SUPPORT/REVENUE DIRECT (A)	12,501,395	14,157,111									
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:											
7000 Salaries Only (No Benefits)	2,342,117	3,150,395									
7100 Employee Health & Retirement Benefits	402,659	516,632									
7200 Employee Taxes, etc.	175,199	236,968									
8000 Professional Fees/Contract Service Payments	121,390	160,390									
8100 Supplies	9,783	13,140									
8200 Telephone and Telegraph	48,550	60,786									
8300 Postage and Shipping	75,000	65,000									
8400 Occupancy	190,864	178,284									
8500 Equipment Rental and Maintenance											
8600 Outside printing, Art Work, etc.	185,000	254,000									
8700 Local Transportation	53,500	51,600									
8800 Conferences, Conventions, etc.	46,430	71,664									
8900 Special Assistance to Individuals											
9000 Organization Dues (other than Acct. 9691)	123,415	158,561									
9100 Awards and Grants	1,394,017	1,577,648									

Schedule I

PROGRAM BUDGET SUPPORT REVENUE

9200 Fund Raising/Self-Support Activities									
9300 Insurance	11,517	14,741							
9400 Miscellaneous	7,111,953	7,647,300							
9500 Depreciation	20,000	20,000							
9691 National Dues/Support Payments									
9700 Equipment Purchases									
TOTAL EXPENDITURES (B)	12,311,394	14,177,111							

	2022	2023
Chattanooga Area Convention & Visitors Bureau, Inc.	Approved Budget	Proposed Budget

Breakdown of 9400 Miscellaneous:

Advertising	3,706,000	3,971,000
Public Relations	210,000	221,500
Research	217,899	313,000
Website	187,400	147,740
Meetings & Dev, Group Services, Client Development	891,462	820,573
Promotional Materials	121,500	219,450
Destination Discovery Tours	51,400	66,300
Special Promotions & Sponsorships	163,000	642,603
Sports Events	1,563,292	1,245,134
	<u>7,111,953</u>	<u>7,647,300</u>

Breakdown of 9100 Awards & Grants

Convention Center	300,000	300,000
General Event Support	608,900	1,277,648
Tourism Grant Fund	485,117	**
	<u>1,394,017</u>	<u>1,577,648</u>

** 2023 is a transition year where surplus funds from the Tourism Co. are being transferred to the Chattanooga Tourism Foundation so that the Tourism Grant Fund will be expensed from the Foundation. Board approved grants expected to be awarded in 2023 to local Culture, Heritage and Arts organizations is \$650,000. Actual 2022 awards totaled \$605,000.

Chattanooga Tourism Co. 2023 Board of Directors

Current: Dec 20, 2022

first	last	title	affiliation
Rebecca	Ashford	President	Chattanooga State Community College
Chip	Baker*	Chair	Hamilton County Commission
Darik	Dawes	CEO	Dawes Hospitality Group
Ken	Defoor	Owner	DeFoor Developments
Evann	Freeman	Director of Governmental Relations	EPB
Emily	Mack*	President	River City Company
Lisa	Maragnano	Executive Director	CARTA
Patty	Martinez	Regional Director of Operations	Vision Hospitality Group, Inc.
Hugh	Morrow	President	Ruby Falls
Erik	Neil	Owner/Restaurateur	Easy Bistro / Main St. Meats
John	O'brien	Owner	Contemporary Healthcare, LLC
Keith	Sanford	President	Tennessee Aquarium
Weston	Wamp*	Mayor	Hamilton County
Elizabeth	Williams	Chief Development Officer	Chattanooga Prep School
Barry	White**	CEO	Tourism Co.

* ex-officio

** ex-officio, non-voting

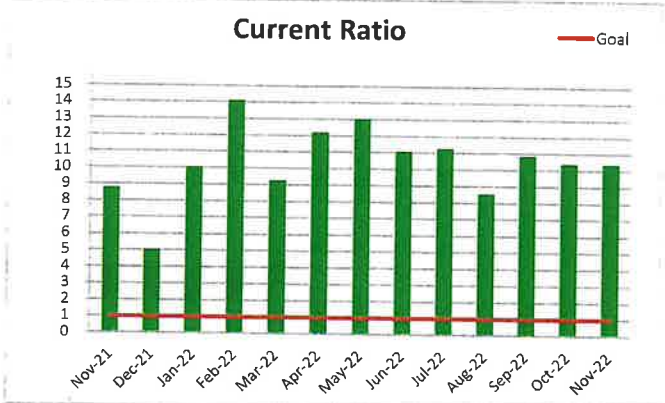
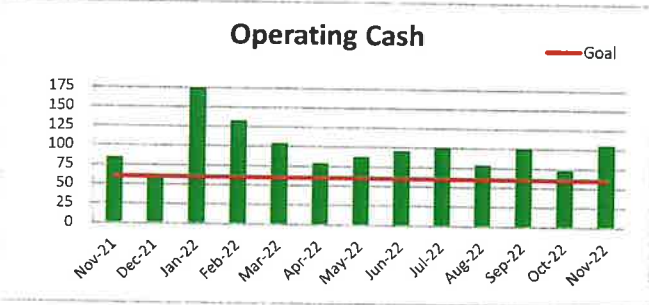
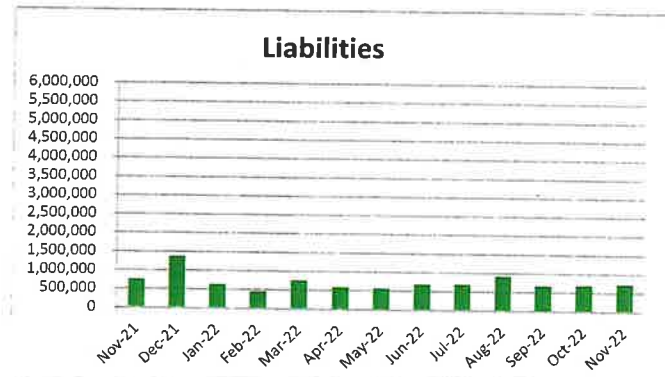
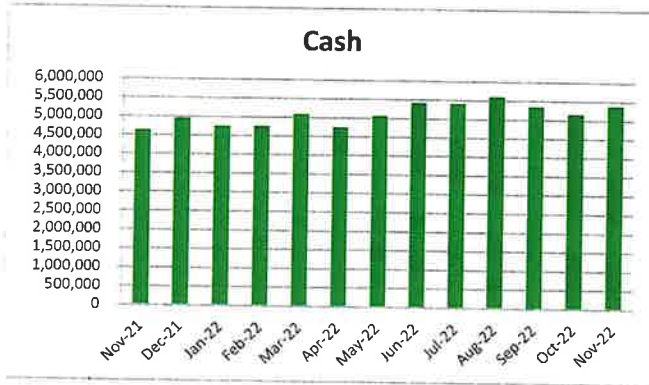
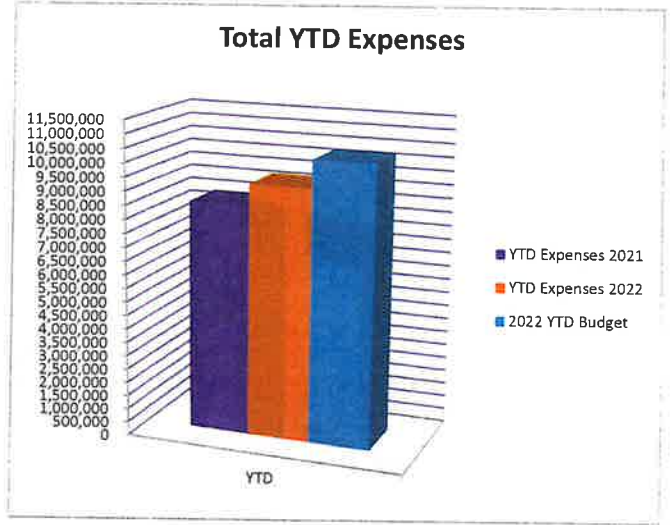
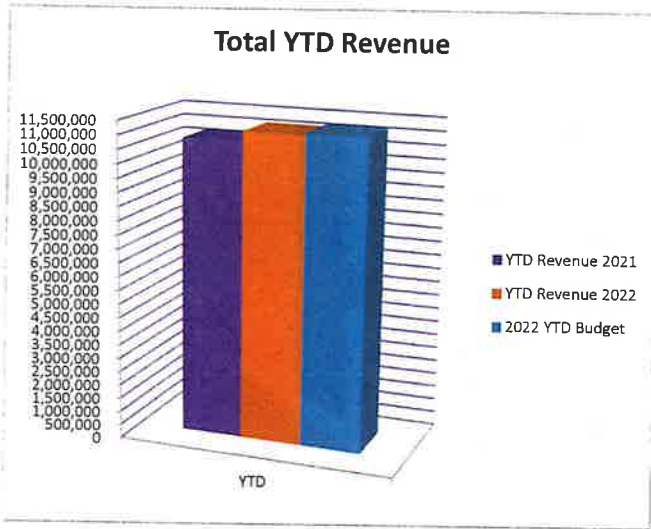


FINANCIAL STATEMENTS

NOVEMBER 30, 2022

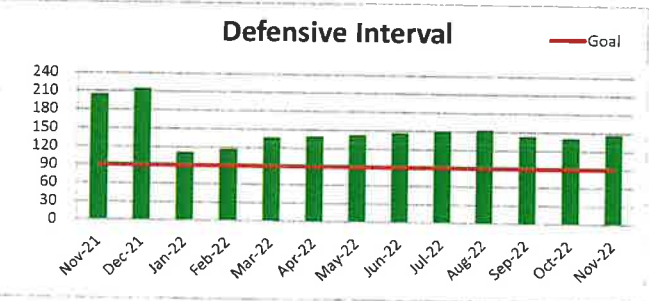
Chattanooga Tourism Co. Financial Dashboard

For the period ending November 2022



The goal for operating cash is at least 60 days of operational expenses.

** The goal for current ratio is above 1, the higher the better**



The goal for defensive interval is above 90 days

Performance Color Code	
	Significant Underperformance
	Slight Underperformance
	Good Performance

Chattanooga Tourism Co.
Statement of Financial Position

November 30, 2022

ASSETS

Cash

Operating Cash

Public Funds Operating Account	1,643,503.60
Private Funds Operating Account	445,259.54
Employee FSA Funds	7,926.87
Total Operating Cash	<u>2,096,690.01</u>

Board Designated Reserves

Cultural Tourism Grant Fund	1,254,202.77
Special Opportunities Fund	525,000.00
Convention/Sports Development Fund	150,000.00
VC/Office Capital Fund	610,931.04
Capital Assets Fund	30,000.00
Operating Reserve Fund	700,319.48
Total Board Designated Reserves	<u>3,270,453.29</u>

Total Cash

5,367,143.30

Current Assets

Accounts Receivable	122,892.17
Allowance For Doubtful Accounts	(2,026.20)
Hamilton County Tax Receivable	1,915,437.33
Prepaid Expenses	101,609.16
Barter Exchanges	1,466.71
Total Current Assets	<u>2,139,379.17</u>

Fixed Assets

Furniture & Fixtures	142,726.12
Accumulated Depreciation - Furniture & Fixtures	(137,199.98)
Company Vehicle	22,091.67
Accumulated Depreciation - Company Vehicle	(6,905.93)
Computer Equipment	185,167.06
Accumulated Depreciation Computer Equipment	(82,636.51)
Leasehold Improvements	1,153,987.88
Accumulated Depreciation - Leasehold Imp	(638,633.81)
Net Fixed Assets	<u>638,596.50</u>

Total Assets

8,145,118.97

Chattanooga Tourism Co.
Statement of Financial Position

November 30, 2022

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts Payable	609,141.90
Accrued PTO	92,832.81
FSA Funds Payable	3,276.43
Deferred Sports Revenues	11,887.35
Deferred Other Revenues	6,041.68
Total Current Liabilities	<u><u>723,180.17</u></u>

Fund Balance

Operating Funds

Public Revenue Fund Balance	2,124,875.32
Private Revenue Fund Balance	1,295,642.73
Total Operating Funds	<u><u>3,420,518.05</u></u>

Board Designated Reserves

Cultural Tourism Advancement Grant Fund Balance	1,387,345.61
Special Projects Reserve Fund Balance	525,000.00
Convention/Sports Development Fund Balance	150,000.00
VC/Office Capital Fund Balance	1,191,366.82
Capital Assets Fund Balance	47,388.84
Operating Reserve Fund Balance	700,319.48
Total Board Designated Reserves	<u><u>4,001,420.75</u></u>

Total Fund Balance

7,421,938.80

Total Liabilities and Fund Balance

8,145,118.97

Chattanooga Tourism Co. Statement of Activities

For the 11 months ended November 30, 2022

	Current Period			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenues						
Hotel Tax Revenues	875,922.42	812,280.21	63,642.21	9,141,313.47	9,025,324.79	115,988.68
STVR Tax Revenues	65,328.68	60,921.02	4,407.66	900,943.09	676,899.37	224,043.72
Private Revenue Sources	177,860.15	249,750.00	(71,889.85)	954,768.14	1,394,654.25	(439,886.11)
Other Public Revenue Sources	2,871.66	0.00	2,871.66	163,240.92	150,000.00	13,240.92
Total Revenues	1,121,982.91	1,122,951.23	(968.32)	11,160,265.62	11,246,878.41	(86,612.79)
Expenses						
Employee Related						
Compensation & Benefits	219,952.29	205,560.22	(14,392.07)	2,415,473.37	2,602,124.33	186,650.96
Employee Development	0.00	133.33	133.33	6,713.93	3,966.63	(2,747.30)
Professional Development Training	1,539.00	1,750.00	211.00	41,734.09	47,280.00	5,545.91
Total Employee Related	221,491.29	207,443.55	(14,047.74)	2,463,921.39	2,653,370.96	189,449.57
Brand Awareness						
Leisure Advertising	390,085.40	228,000.00	(162,085.40)	2,723,972.39	2,353,000.00	(370,972.39)
Meetings & Group Advertising	2,473.13	8,000.00	5,526.87	69,473.28	91,500.00	22,026.72
Sports Advertising	2,249.00	4,000.00	1,751.00	57,324.00	88,000.00	30,676.00
AOR, Creative & Production	39,200.44	101,250.00	62,049.56	479,506.38	703,750.00	224,243.62
PR, Community Relations & Advocacy	200.53	10,208.33	10,007.80	173,710.00	199,791.67	26,081.67
Digital Experience	21,814.78	15,416.66	(6,398.12)	124,288.60	169,583.26	45,294.66
Total Advertising/PR	456,023.28	366,874.99	(89,148.29)	3,628,274.65	3,605,624.93	(22,649.72)
Other Program Expenses						
Sporting Events	31,218.94	0.00	(31,218.94)	815,117.82	1,004,737.25	189,619.43
Research & Reporting	5,912.50	833.33	(5,079.17)	159,414.83	217,065.63	57,650.80
Event Support	9,808.54	74,016.67	64,208.13	440,542.91	604,183.37	163,640.46
Collateral Material	0.00	80,250.00	80,250.00	106,266.02	184,750.00	78,483.98
Postage & Freight	4,632.73	6,250.00	1,617.27	62,431.35	68,750.00	6,318.65
Promotional Materials	7,855.39	9,041.67	1,186.28	83,607.30	112,958.37	29,351.07
Destination Discovery & Site Visits	4,965.54	4,133.33	(832.21)	49,249.47	47,266.63	(1,982.84)
Tradeshows	20,247.15	33,750.00	13,502.85	415,469.20	545,404.00	129,934.80
Special Promotions, Events & Sponsorships	1,991.41	15,125.00	13,133.59	118,943.29	153,500.00	34,556.71
Travel & Networking	7,510.91	26,388.34	18,877.43	206,430.69	247,115.74	40,685.05
Capital Support	0.00	75,000.00	75,000.00	225,000.00	300,000.00	75,000.00
Local Meetings & Travel	4,454.90	4,458.33	3.43	42,162.81	49,041.63	6,878.82
Dues & Subscriptions	14,870.64	5,447.50	(9,423.14)	117,008.03	121,977.50	4,969.47
Total Other Program Expenses	113,468.65	334,694.17	221,225.52	2,841,643.72	3,656,750.12	815,106.40
Indirect Expenses						
Rent, Phone, Insurance, Supplies, etc.	35,397.45	32,708.65	(2,688.80)	330,152.50	371,795.15	41,642.65
Total Indirect Expenses	35,397.45	32,708.65	(2,688.80)	330,152.50	371,795.15	41,642.65
Total Expenses	826,380.67	941,721.36	115,340.69	9,263,992.26	10,287,541.16	1,023,548.90
NET SURPLUS/(DEFICIT)	295,602.24	181,229.87	114,372.37	1,896,273.36	959,337.25	936,936.11

NOTES TO NOVEMBER 30, 2022 FINANCIAL STATEMENTS

ITEMS OF SIGNIFICANCE TO NOTE

STATEMENT OF FINANCIAL POSITION:

ASSETS

Cash/Fund Balances Our cash balances continue to remain strong. Some VC/Office Capital Funds have been expended toward Visitor Center building costs.

STATEMENT OF ACTIVITIES:

REVENUES:

Occupancy Tax Revenues The November Statement of Activities reflects November's budgeted dollars, as well as an adjustment for the actual October funds that will be received in December.

Private Revenues Under budget in revenues due to expected revenues from IronMan that have not yet been finalized.

EXPENSES:

Compensation & Benefits Over budget for the current month due to staffing increases approved by the Board in February 2022, but are expected to remain underbudget by year-end.

Sporting Events Over budget due to expenditures this month that were budgeted in December for TSSAA.

Research & Reporting Over budget due to costs associated with the new Music Census program. A grant was previously received to cover these expenses, and is included within the Other Public Revenues line item.

Dues & Subscriptions Over budget due to cost of Volunteer Management System paid in November but budgeted earlier in the year.

Indirect Expenses Over budget due to increased cost of monthly office rent.

DASHBOARDS

Operating Cash Indicates the number of days of operational cash being held by the company. Ideally this number should be at least 60 days. Current number of days **104.92**.

Current Ratio Measures a company's ability to repay short term debt with short term assets. A ratio above 1 is ideal. Current ratio is **10.38**.

Defensive Interval Measures the number of operational days without additional revenues or receivables. This number should be at least 90 days. Current number of days is **146.59**.

Budget Request Summary

Hamilton County, Tennessee

FISCAL YEAR 2023-2024

Corporate Agency Name: _____ Signal Centers, Inc

To: Hamilton County, Tennessee

The following schedule, embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year July 1, 2023-June 30, 2024 was considered and approved by our Board of Directors on _____.

In the judgment of our Board, it represents the minimum needs of our organization for this fiscal year.

PROG 1	Operating budget requested	<u>\$ 50,000.00</u>
	Capital budget requested	<u>-</u>
PROG 2	Operating budget requested	<u>\$ -</u>
	Capital budget requested	<u>-</u>
PROG 3	Operating budget requested	<u>\$ -</u>
	Capital budget requested	<u>-</u>
	Total requested from Hamilton County Government	<u><u>\$ 50,000.00</u></u>

(Signature of President) (Date)

(Signature of Agency Executive) (Date)

Use this format to indicate the following information; a separate page for each program is needed.

PROGRAM OUTCOME INFORMATION

Signal Centers, Inc
(Program Name)

Agency Mission:

To strengthen children, adults and families through services focusing on disabilities, early childhood education and self-sufficiency.

Program Goal: (State the goal of this program, the rationale for the goal, and the potential community impact)

To foster a love of reading among preschool children and their families by providing them with the gift of a specially selected book each month.

Outcome Objectives: (Provide 2 to 3 Outcome objectives which are specific to the Program Goal)

Parents of children in the program will report reading aloud to their children more often.

Parents of children in the program will report their children's interest in reading and literacy skills

Priority Area Addressed: (If program has Outcomes which address one of the Expected Results in one of the Priority Areas please indicate both the Priority Area and the Expected Result)

Education

Means of Measurement: (Indicate how each objective is measured to determine effectiveness)

Signal Centers will develop and distribute a survey for parents of children in the program which will be sent out after their child ages out of the program.

Outcome Results: (In quantitative terms, state the results for each Outcome Objective)

A 2022 Ohio study found that 90% of parents believed that participating in Imagination Library helped prepare their children for Kindergarten.

Comparative Information: (Using local, regional, national data and/or similar type programs, indicate how the program compares relative to effectiveness)

A breadth of research literature is maintained on the Imagination Library website. When we have administered our survey for the first time we will be able to compare it to regional and national data

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

Signal Centers, Inc

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Fiscal 2023 Budget	Fiscal 2023 Projected	Fiscal 2024 Proposed Budget
1. Unduplicated Count of Program Beneficiaries TOTAL	16000	18025	19000
a. Total Continuing from Previous Fiscal Year	9399	11450	12100
b. Total New for the Year	3376	3388	3500
c. Total Terminated During the Year	3225	3187	3400
2. Age Group TOTAL	16000	18025	19000
a. Infants-Under 5	16000	18025	19000
b. Between 5 and 12			
c. Between 13 and 17			
d. Between 18 and 29			
e. Between 30 and 64			
f. 65 and over			
g. Not Known			
3. Sex TOTAL	16000	18025	19000
a. Male			
b. Female			
c. Not Known	16000	18025	19000
4. Ethnic Background TOTAL	16000	18025	19000
a. White			
b. Black			
c. Hispanic			
d. Oriental			
e. Other - Ethnic Minority			
f. Not Known	16000	18025	19000
5. % Income Level TOTAL	16000	18025	19000
a. Below 4,999			
b. 5,000-7,499			
c. 7,500-9,999			
d. 10,000-14,999			
e. 15,000-19,999			
f. 20,000-29,999			
g. 30,000 and Over			
h. Not Known	16000	18025	19000
6. Location of Residence TOTAL	16000	18025	19000
a. Hamilton County	16000	18025	19000
b. Outside of Hamilton County	0	0	0
c. Not Known	0	0	0

FUND BALANCE SHEET	TOTAL ALL FUNDS	
	2022	2021
ASSETS		
1. Cash	\$ (20,548.00)	\$ 1,000,304.00
2. Short-term Investments-at Cost, which is approx. Market Value		
3. Accounts Receivable, less allowance for uncollectibles of \$	\$ 6,181,435.00	\$ 2,974,987.00
4. Pledges receivable, less allowance for uncollectibles of \$ Unrestricted fund and land, building and equipment fund		
5. Grants receivable		
6. Materials for sale or use-at cost or market, whichever is lower		
7. Prepaid expenses and deferred charges	\$ 17,559.00	\$ 55,650.00
8. Board-designated long-term investments		
9. Endowment fund investments	\$ 773,506.00	\$ 728,360.00
10. Land, Buildings, and Equipment-at costs, less accumulated distribution of \$	\$ 3,118,908.00	\$ 2,880,151.00
11. _____		
12. _____		
13. TOTAL ASSETS	\$ 10,070,860.00	\$ 7,639,452.00
LIABILITIES AND FUND BALANCES		
Liabilities:		
14. Accounts payable and accrued expenses	\$ 2,605,060.00	\$ 1,555,911.00
15. Research grants		
16. Support and revenue designated for future period		\$ 30,000.00
17. _____% Mortgage payable, due 20 _____	\$ 261,646.00	\$ 1,970,879.00
18. _____ Line of Credit	\$ 1,371,057.00	\$ -
19. _____		
20. Total liabilities and deferred revenues	\$ 4,237,763.00	\$ 3,556,790.00
Fund Balances:		
Current Unrestricted, Designated by the Governing Board for:		
21. Long-term investments		
22. Purchases of new equipment		
23. _____		
24. Current unrestricted, available for general activities	\$ 5,059,591.00	\$ 3,354,302.00
Current Restricted, Designated by Donors for:		
25. _____		
26. _____		
27. Expended		
28. Unexpended-restricted		
29. Endowment Fund	\$ 773,506.00	\$ 728,360.00
30. Total fund balances	\$ 5,833,097.00	\$ 4,082,662.00
31. TOTAL LIABILITIES AND FUND BALANCES	\$ 10,070,860.00	\$ 7,639,452.00

To be completed if there is a minimum 10% increase or decrease in the funding request.
 (Copy as needed for each program.)

**Major Differences In Support/Revenue and Expenses
 Between This Year Budgeted and Estimates for 2024_**

Hamilton County Imagination Library

(Name of Program)

List Major Differences and Explain

Account Number	Item	This Year 2023	Estimate Next Year 2024	Increase or Decrease		Explanation
				Amount	%	
5100	Grant Revenue	\$ -	\$ 100,000.00	\$ 100,000.00	100%	New grants of \$50,000 each from Hamilton County and City of Chatt

**FEEES AND GRANTS FROM GOVERNMENTAL AGENCIES
CITY/COUNTY/STATE/FEDERAL**

PROGRAM/PROJECT TITLE	NAME OF SOURCE		FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
1 ChildCare Resource and Referral	TN	DHS	20 years	13,714,261	19,000,000	30,000,000
2 ChildCare WAGE\$ TN	TN	DHS	3 years	5,232,599	7,500,000	9,000,000
3 Early Intervention Evaluations	TN	DIDD	4 years	1,200,000	1,200,000	1,200,000
4 Early Intervention Community	TN	DIDD	20 years	487,500	764,370	764,370
5 Tech Goes Home TN	TN	DHS	2 years	2,300,000	2,300,000	2,300,000
6 Exception Ed Preschool	HC	DOE	20 years	814,530	814,530	814,530
7 Family Forward	City of	Chatt	8 years	550,000	550,000	550,000
8 SSBG Adult Day Services	Hamilton	County	20 years	108,000	108,000	108,000
9 Work Ready	TN	DHS	1 years			2,000,000
10 Head Start	City of	Chatt	8 years	180,000	150,000	195,000
11						
12						
13						
14						
15						
16						
17						
18						
19 Total Fees From Governmental Agencies C/F						

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Unit Cost

Copy as needed for each program

Hamilton County Imagination Library

(Name of Program)

Current Year Defined Unit of Service: 1 book

1 book is provided per child per month from birth to age 5

Unit Cost	2021_	2022	2023	2024
Number of Units of Service	148469	149030	150000	156000
Direct Cost per Unit (1)	1.15	1.10	1.10	\$ 1.22
Total Cost per Unit	1.15	1.10	1.10	\$ 1.22
(1) to determine Direct Cost per Unit of Service, divide each Program's Direct Service Cost (from Program Budget, Schedule I) by number of units of Service.	Unit Description 1 book	Unit Description (if different from last year)	Unit Description (if different from last year)	Unit Description (if different from last year)

NAME OF AGENCY	Total Col.2,3&6		SUPPORTING SERVICES				PROGRAM SERVICES DIRECT COSTS				
	2022-2023 Approved Budget	2023-2024 Proposed Budget	2 NATIONAL Dues or Support	3 TOTAL Supp. Servs.	4 Management & General	5 Fund Raising	6 TOTAL Prog. Servs.	7	8	9	10
BUDGET BY SERVICES FOR											
SUPPORT/REVENUE FOR CURRENT OPERATIONS:											
4000 Contributions	\$ 100,000.00	\$ 90,000.00					\$ 90,000.00				
4200 Net Proceeds Special Events											
4600 Other United Ways											
4601 CFC/Designations											
4700 United Way											
5000 Fees/Grants from Governmental Agencies		\$ 50,000.00					\$ 50,000.00				
6000 Membership Dues											
6200 Program Income											
6400 Sales to Public											
6500 Investment Income											
6600 Transfers to Operating Budget											
6700 Income from Previous Year	\$ 65,000.00										
6900 Miscellaneous											
*Support Requested from Hamilton County		\$ 50,000.00					\$ 50,000.00				
TOTAL SUPPORT/REVENUE DIRECT (A)	\$ 165,000.00	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:											
7000 Salaries Only (No Benefits)											
7100 Employee Health & Retirement Benefits											
7200 Employee Taxes, etc.											
8000 Professional Fees/Contract Service Payments											
8100 Supplies	\$ 165,000.00	\$ 190,000.00					\$ 190,000.00				
8200 Telephone and Telegraph											
8300 Postage and Shipping											
8400 Occupancy											
8500 Equipment Rental and Maintenance											
8600 Outside printing, Art Work, etc.											
8700 Local Transportation											
8800 Conferences, Conventions, etc.											
8900 Special Assistance to Individuals											
9000 Organization Dues (other than Acct. 9691)											
9100 Awards and Grants											
9200 Fund Raising/Self-Support Activities											
9300 Insurance											
9400 Miscellaneous											
9500 Depreciation											
9691 National Dues/Support Payments											
9700 Equipment Purchases											
TOTAL EXPENDITURES (B)	\$ 165,000.00	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -	\$ 190,000.00	\$ -	\$ -	\$ -	\$ -

SIGNAL CENTERS, INC.
Chattanooga, Tennessee

FINANCIAL STATEMENTS

June 30, 2022

SIGNAL CENTERS, INC.

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SIGNAL CENTERS, INC.

Roster of Officials

June 30, 2022

Name	Title
Mark Neighbors	President
Rosemarie Hill	President Elect
Laura Pierce	Treasurer
David Babb	Treasurer-Elect
David Fairchild	Secretary
Sushie Pentiah	Secretary-Elect
Donna McConnico	Chief Executive Officer
Angela Hester	Chief Financial Officer



Warren Jackson

CERTIFIED PUBLIC ACCOUNTANTS, PLLC

DOUGLAS E. WARREN
CPA, CFF, CFE, FCPA, CGMA

R. CARTER RUNYAN, CPA

STACY N. EDWARDS, CPA

CAYCE J. ROUNTREE, CPA

ROBERT S. TALLENT, CPA

JUSTIN HICKS, CPA

DENISE S. DAVIS, CPA

DERRICK NELSON, EA

INDEPENDENT AUDITOR'S REPORT

To the Finance Committee and Management of
Signal Centers, Inc.
109 North Germantown Road
Chattanooga, Tennessee 37411

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Signal Centers, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Signal Centers, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Signal Centers,

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Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Signal Centers, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Signal Centers, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements; the *Schedule of Expenditures of Federal Awards and State Financial Assistance* and the *Schedule of Changes in Long-term Debt by Individual Issue* are presented for purposes of additional analysis and are not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Matters

The *Roster of Officials* on page 3 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Roster of Officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2022 on our consideration of Signal Centers, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Signal Centers, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Signal Centers, Inc.'s internal control over financial reporting and compliance.

 CPAs PLLC

WarrenJackson CPAs, PLLC
Sweetwater, Tennessee
December 22, 2022

FINANCIAL STATEMENTS

SIGNAL CENTERS, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2022

ASSETS

Current assets:	
Cash	\$ 95,338
Grants and other receivables	6,181,435
Prepaid expenses	17,559
Total current assets	6,294,332
Non-current assets:	
Other investments	1,200
Endowment	656,420
Property and equipment, net	3,118,908
Total non-current assets	3,776,528
Total Assets	\$ 10,070,860

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 1,462,736
Accrued payroll and taxes	721,822
Other accrued expenses	88,803
Compensated absences	331,699
Notes payable, current portion	1,425,628
Total current liabilities	4,030,688
Non-current liabilities:	
Notes payable, long-term portion	207,075
Total liabilities	4,237,763
Net assets:	
Without donor restrictions	4,170,165
With donor restrictions	1,662,932
Total net assets	5,833,097
Total liabilities and net assets	\$ 10,070,860

(The accompanying notes are an integral part of these statements)

SIGNAL CENTERS, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating activities:			
Revenue and other support:			
Grant revenue	\$ 25,363,367	\$ -	\$ 25,363,367
Program revenue	843,258	-	843,258
United Way	160,434	-	160,434
Other income	43,616	-	43,616
Net assets released from restrictions	41,379	(41,379)	-
Total revenue and other support	<u>26,452,054</u>	<u>(41,379)</u>	<u>26,410,675</u>
Expenses:			
Program Services:			
Disability services	788,395	-	788,395
Early childhood education	20,406,249	-	20,406,249
Self sufficiency services	1,165,258	-	1,165,258
Support Services:			
Management and general	2,984,491	-	2,984,491
Fundraising	81,431	-	81,431
Total expenses	<u>25,425,824</u>	<u>-</u>	<u>25,425,824</u>
Net change from operating activities	<u>1,026,230</u>	<u>(41,379)</u>	<u>984,851</u>
Non-operating activities:			
Contributions	158,949	749,449	908,398
Loss on investment activity, net	-	(114,502)	(114,502)
Interest expense	<u>(28,311)</u>	<u>-</u>	<u>(28,311)</u>
Net change from non-operating activities	<u>130,638</u>	<u>634,947</u>	<u>765,585</u>
Net change in net assets	1,156,868	593,568	1,750,436
Net assets, beginning of year	<u>3,013,297</u>	<u>1,069,364</u>	<u>4,082,661</u>
Net assets, end of year	<u>\$ 4,170,165</u>	<u>\$ 1,662,932</u>	<u>\$ 5,833,097</u>

(The accompanying notes are an integral part of these statements)

SIGNAL CENTERS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2022

	Program Services			Support Services			Total Support Services	Total
	Disability Services	Early Childhood Education	Self Sufficiency Services	Total Program Services	Management and General	Fundraising		
Salaries and wages	\$ 459,981	\$ 7,450,592	\$ 629,900	\$ 8,540,473	\$ 1,248,556	\$ 43,646	\$ 1,292,202	\$ 9,832,675
Employee benefits	61,993	1,090,300	103,288	1,255,581	197,532	584	198,116	1,453,697
Payroll taxes	38,015	600,978	48,798	687,791	100,225	3,553	103,778	791,569
Professional services	20,633	497,730	82,146	600,509	227,788	14,418	242,206	842,715
Supplies	61,184	1,750,853	211,008	2,023,045	187,961	16,627	204,588	2,227,633
Communications	20,371	190,790	24,497	235,658	51,075	-	51,075	286,733
Occupancy	10,702	38,974	7,164	56,840	481,709	405	482,114	538,954
Printing and subscriptions	10,138	78,026	6,405	94,569	67,701	414	68,115	162,684
Travel and conferences	18,881	673,858	12,513	705,252	36,325	123	36,448	741,700
Grants and awards	69,800	7,994,244	32,212	8,096,256	150	6	156	8,096,412
Marketing	100	1,616	-	1,716	43,544	1,655	45,199	46,915
Other operating expenses	16,597	33,596	4,446	54,639	95,987	-	95,987	150,626
Depreciation	-	4,692	2,881	7,573	245,938	-	245,938	253,511
	<u>\$ 788,395</u>	<u>\$ 20,406,249</u>	<u>\$ 1,165,258</u>	<u>\$ 22,359,902</u>	<u>\$ 2,984,491</u>	<u>\$ 81,431</u>	<u>\$ 3,065,922</u>	<u>\$ 25,425,824</u>

(The accompanying notes are an integral part of these statements)

SIGNAL CENTERS, INC.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:

Net change in net assets:	\$ 1,750,436
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	253,511
Loss on investments	71,940
(Increase)/decrease in operating assets:	
Grants and other receivables	(3,206,447)
Prepaid expenses	38,090
Increase/(decrease) in operating liabilities:	
Accounts payable	877,409
Accrued payroll and taxes	118,208
Other accrued expenses	22,757
Compensated absences	24,666
Net cash provided (used) by operating activities	<u>(49,430)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Property and equipment purchases	<u>(516,160)</u>
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CASH FLOWS FROM FINANCING ACTIVITIES:

Issue of long-term debt	1,371,057
Payments on long-term debt	<u>(1,709,233)</u>
Net cash provided (used) by financing activities	<u>(338,176)</u>

NET CHANGE IN CASH (903,766)

CASH AND CASH EQUIVALENTS:

Beginning of year	<u>999,104</u>
End of year	<u><u>\$ 95,338</u></u>

SUPPLEMENTAL CASH FLOW DISCLOSURE:

a) Cash paid for interest	<u>\$ 28,311</u>
b) Unrestricted cash	<u>\$ 2,200</u>
c) Cash - held in investments	<u><u>\$ 93,138</u></u>

(The accompanying notes are an integral part of these statements)

NOTES TO THE FINANCIAL STATEMENTS

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - Signal Centers, Inc. (the "Organization") is a nonprofit corporation whose mission is to provide community-based programs of education and support for the children, adults, and families with physical, educational, and socio-economic challenges to promote their independence and achievement of full potential. The Organization is exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. Open years for audit include years ending June 30, 2020, 2021 and 2022.

The Organization's ability to continue operations at its current level is dependent on the success at renegotiating its current, as well as new, contracts and the availability of funding by the governments for the type of programs offered by the Organization.

Basis of presentation - The financial statements of Signal Centers, Inc. have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities. In accordance with the Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) 958, the Organization is reporting information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Contributions - The Organization accounts for its contributions using ASU 2018-08, "Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made". In accordance with the ASU, contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions support depending on the existence and/or nature of any donor restrictions. Net assets without donor restrictions consist of resources available for the various programs and administration of the Organization which have not been restricted by a donor or other outside party (donors include other types of contributors, including makers of certain grants). Net assets with donor restrictions are those assets that are designated by the donor for a specific purpose (donors include other types of contributors, including makers of certain grants). In certain instances where donor-restricted support and the related donor-imposed conditions and restrictions are met in the same reporting, such contributions are classified as net assets without donor restrictions.

Donated services, supplies, and property and equipment - Donated property and equipment and services, which meet the criteria for recognition, are reflected as contributions at their estimated fair values at the date of donation. Donated property and equipment are recorded as without donor restriction support in the absence of donor restrictions as to how long the asset must be used.

Donated volunteer services requiring specific expertise are recognized as contributions in the period in which the services are provided. In addition, individuals volunteer their time and perform a variety of tasks that assist the Organization with its charitable intent. These services are not considered to meet the criteria for recognition and, therefore, are not recorded in the financial statements.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition from contracts - The Organization accounts for revenue from contracts with customer according to Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers (Topic 606). ASU No. 2014-09 outlines a single comprehensive revenue recognition model for revenue arising from contracts with customers. Under ASU No. 2014-09, the Organization follows the five-step model provided in the guidance in order to recognize revenue in the following manner: 1) Identify the contract; 2) Identify the performance obligations of the contract; 3) Determine the transaction price of the contract; 4) Allocate the transaction price to the performance obligation; and, 5) Recognize revenue. Under this method, an entity recognizes revenue for the transfer of promised goods or services to customers in an amount that reflects the consideration for which the entity expects to be entitled in exchange for those goods or services.

Following the provisions set forth in ASU No. 2014-09, the Organization recognizes income derived from program related activities on a monthly basis, as the contracts are based on a per month schedule with no anticipation of renewals from one month to the next. Clients are not held liable for a contract term. Transaction price is pre-set based on income needs and obligations are met continuously as services are consumed.

Fair value of financial instruments - Current accounting guidelines establish a framework for measuring fair value under generally accepted accounting principles. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal and most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The guidance requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. The guidance also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

The Organization classifies its investments into Level 1, which refers to securities traded in an active market; Level 2, which refers to either securities not traded on an active market but for which observable market inputs are readily available, or Level 1 securities where there is a contractual restriction; and Level 3, which refers to securities not traded in an active market and for which no significant observable market inputs are available. The Organization's investments are classified as follows, based on fair values:

Level 1 & Level 2 - Money market accounts and endowment investments are valued using a market approach (Level 1 input) or using observable inputs (Level 2) during the year ended June 30, 2022. There were no assets or liabilities valued at Level 3. See NOTE 5.

Cash equivalents - For purposes of the cash flow statement, the Organization considers all unrestricted, highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Promises to give - Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Property, equipment and depreciation - The Organization follows procedures that capitalize long-lived assets with an original cost of \$5,000 or more. Donated property is recorded as a contribution at its estimated fair value at the date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

Accounts receivable - Accounts receivable are stated at the amount management expects to collect from outstanding balances. The direct write-off method is used for bad debts which does not produce a material difference from the allowance method. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense. Accounts receivable related to program receipts at June 30, 2022, were \$15,796.

Investments - The Organization follows ASC 958-320 to report investments. Under ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

Estimates - Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported support, revenues and expenses. Actual results could vary from the estimates that were used.

Operating results - Income from operations of \$984,851, as shown in the Statement of Activities, presents the results of Signal Centers' operations for the year from its earned revenues. It is computed without the contributions and other income received. Thus, the increase in income after including Other Income shows the dependency of the Organization on contributions fundraising costs.

Cash - gifts restricted for long-term investment - The Organization follows ASC 958-210. Under ASC 958-210 cash and contributions receivable restricted by donors to investment in land, buildings, and equipment are not included with the line items cash and cash equivalents or contributions receivable. Rather, those items are reported as assets restricted to investment in land, buildings, and equipment and are sequenced closer to land, buildings, and equipment.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Adoption of New Accounting Standard (ASU 2016-02) - In February 2016, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2016-02, Leases (Topic 842), effective for fiscal years beginning after December 15, 2021 and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by organizations. This Statement increases the usefulness of organizational financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. Signal Centers, Inc. adopted ASU 2016-02 as of July 1, 2021, and has evaluated its financial reporting for leases and has determined that there is no change required in lease reporting as a result of the adoption of the standard.

Date of Managements Review - Management has evaluated events and transactions for potential recognition or disclosure through December 22, 2022, the date the financial statements were available to be issued.

NOTE 2 - PROPERTY AND EQUIPMENT

A summary of property and equipment is as follows at June 30, 2022:

Land and buildings	\$ 2,026,349
Equipment	319,803
Software	56,706
Vehicles	115,532
Building improvements	2,897,653
Construction in progress	490,467
	<u>5,906,510</u>
Less: accumulated depreciation	<u>(2,787,602)</u>
Property and equipment, net	<u><u>\$ 3,118,908</u></u>

Depreciation expense charged to operations for the year ended June 30, 2022, was \$253,511.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - PROPERTY AND EQUIPMENT (continued)

Property and equipment acquired by with grant funds are considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant funds as well as the right to determine the use of any proceeds from the sale of these assets.

NOTE 3 - FEDERAL AND STATE AGENCIES

Grant contracts are typically awarded for one-year terms which usually coincide with the Organization's fiscal year. Additionally, contract amounts may be amended during the award period to increase or decrease award amounts. Revenues from grants are recognized when qualifying expenditures are made unless otherwise provided by the applicable grant agreements. Revenues from fees for services contracts are recognized when qualifying services are provided. Federal and State grant revenues and the related receivables are as follows:

<u>Program Title</u>	<u>Grant/Contract Number</u>	<u>Earned Revenue</u>	<u>Receivable Due</u>
Child Care Resource and Referral	34549-51222	14,020,817	4,113,052
WAGES	34549-61420	5,232,599	1,196,653
Early Intervention Program for Infants and Toddlers with Disabilities - Eval.	33195-00318	1,200,000	529,638
Early Intervention Program for Infants and Toddlers with Disabilities - Dev.	33195-00117	487,500	9,254
Adult Day Care (SSBG)	34549-30921	89,581	20,626
Assistive Tech. - TAAP - State Leadership	34570-39419	17,480	-
Assistive Tech. - TAAP - State Level	34570-39219	41,855	2,937
Assistive Technology - AAC	33136-00818	103,580	38,843
Vocational Rehabilitation Grants to States	34570-40319	38,343	-
		<u>\$ 21,231,755</u>	<u>\$ 5,911,003</u>

NOTE 4 - ENDOWMENT

The Organization's endowment consists of individual funds established for a variety of purposes and includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles (GAAP), net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 4 - ENDOWMENT (continued)

Interpretation of relevant law - The Board of Directors of the Organization has interpreted applicable state laws as requiring the preservation of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The donor-restricted endowment fund remains net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by applicable state laws. In accordance with applicable state laws, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- a) The duration and preservation of the fund
- b) The expected total return from income and the appreciation of investments
- c) The purpose of the Organization and the donor-restricted endowment fund
- d) Other resources of the Organization
- e) General economic conditions
- f) The investment policies of the Organization
- g) The possible effect of inflation and deflation

The composition of the endowment net assets is as follows:

Donor-restricted endowment funds	\$ <u><u>773,221</u></u>
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Change in the endowment net assets for the year ended June 30, 2022 is as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, July 1, 2021	\$ 728,360
Investment income/expenses	(116,384)
Contributions	<u>161,245</u>
Endowment net assets, June 30, 2022	<u><u>\$ 773,221</u></u>

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 4 - ENDOWMENT (continued)

Underwater endowment funds - From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the applicable state law requires the Organization to retain as a fund of perpetual duration. No such deficiencies exist in the endowment funds at June 30, 2022.

Strategies employed for achieving investment objectives - To satisfy its long-term objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending policy, as related to investment objectives - The Organization has a policy of appropriating for distribution annually from its endowment funds up to 7% of the previous year's weighted average corpus balance at the discretion of the Board of Directors, based on each year's institutional objectives. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow its endowment to grow. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

NOTE 5 - INVESTMENTS - FAIR VALUE

Investments, stated at fair value as of June 30, 2022, are as follows:

<u>Fund / Security type</u>	<u>FOSC Scholarship</u>	<u>Endowment</u>
Level 1:		
Common stock, equities	\$ 184,277	\$ 306,540
Preferred stock, fixed	4,110	18,740
Cash and equivalents	44,376	72,710
Level 2:		
Corporate bonds, fixed	22,878	116,698
Total	<u>\$ 255,641</u>	<u>\$ 514,688</u>

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 6 - PENSION PLAN

Signal Centers, Inc. has a defined contribution plan that covers all full-time employees for employee contributions and those who have completed one year of service for employer matching contributions and an additional fixed contribution. Each employee can contribute immediately upon full-time employment status. After one year, contributions are matched 100% up to a maximum of 3% annual compensation and the plan sponsor contributes a minimum of 3% to 6% of annual compensation for profit sharing contributions. Participants are 100% vested to receive any employer contribution and match after completion of three years of service. Pension plan expense totaled \$391,580 for the year ended June 30, 2022.

NOTE 7 - ALLOCATION OF EXPENSES

The financial statements report certain categories of expense that are attributable to one or more program or supporting functions of Signal Centers, Inc. Those expenses include depreciation, Chief Executive Officer, Chief Financial Officer, Human Resources department, grant accounting and reporting, and other support functions. Depreciation is allocated based on square footage, the other support functions are based on time, effort and costs and the following allocations:

Chief Executive Officer – The broad responsibilities of the Chief Executive Officer include administrative and programmatic oversight. The Chief Executive Officer spends a portion of time directly overseeing the federal and state grant programs. Additionally, a portion of time is spent with current and potential donors on fundraising cultivation activities. A portion of the Chief Executive Officer's compensation and benefits and other expenses would be allocated to the federal and state grant programs and to the fundraising function representing the portion of time spent on those activities because they reflect direct conduct or direct supervision. The remainder of the Chief Executive Officer's time is spent indirectly supervising the other areas of Signal Centers, Inc., including the administrative areas, those activities would not constitute direct conduct or direct supervision, and the ratable portion of the compensation and benefit amounts would remain in management and general activities.

Chief Financial Officer – The Chief Financial Officer has primary responsibility for (a) accounting and reporting, (b) short-term budgeting and long-term financial planning, (c) cash management, and (d) federal and state grant programs. A portion of the Chief Financial Officer's compensation and benefits and other expenses would be allocated to management and general activities for the accounting and reporting, the short-term budgeting and long-term financial planning, and cash management functions because they benefit the overall organization. A portion also would be allocated to federal and state grant programs based on time, effort and costs.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 7 - ALLOCATION OF EXPENSES (continued)

Human Resources department – The Human Resources department at Signal Centers, Inc. generally is involved in the benefits administration for all personnel of Signal Centers, Inc. The Human Resources department’s related costs would not be allocated to any specific program. Rather, those costs would remain a component of management and general activities because benefits administration is a supporting activity for the entire entity. However, in accordance with various federal and state grant agreements allowance of indirect cost inclusive of the Human Resources department may be allocated to federal and state grant programs.

Grant accounting and reporting – Signal Centers, Inc. receives federal and state grants and employs accountants that are responsible for grant accounting and reporting. In some cases, under the terms of the agreement, a fiscal report is required to be filed that details expenses incurred and charged against the grant.

Grant accounting and reporting (continued) – The fiscal report is not part of the direct conduct or direct supervision of the grant but rather is an accounting function. Therefore, the grant accountants’ compensation and benefits would not be allocated to the programmatic area. However, in accordance with various federal and state grant agreements allowance of indirect cost inclusive of the human resources department may be allocated to federal and state grant programs.

NOTE 8 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following represents the Organization's financial assets at June 30, 2022:

Financial assets at year end:	
Cash and cash equivalents	\$ 95,338
Grants and other receivables	6,181,435
Other investments	1,200
Investments	656,420
Total financial investments	<u>6,934,393</u>
Less amounts not available to be used within one year:	
Net assets with donor restrictions	1,662,932
Less: Net assets with purpose restrictions available to be met in less than one year	<u>(773,506)</u>
	<u>889,426</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 6,044,967</u>

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 - LIQUIDITY AND AVAILABILITY OF RESOURCES (continued)

Signal Centers, Inc. has a goal to maintain financial assets, which consists of cash and receivables, on hand to meet 60 days of normal operating expenses, which are on an average approximately \$3,360,000. Signal Centers, Inc. has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Signal Centers, Inc. also has committed lines of credit in the amount of \$3,000,000, which it could draw upon in the event of an unanticipated liquidity need.

NOTE 9 - COMPENSATED ABSENCES

Employees earn vacation, which may accumulate to a maximum of 30 days, at the rate of one to two days for each month of service. However, employees funded by grants must take all accrued vacation days by June 30 of each year. One day of non-vested sick leave is earned each month, subject to a maximum of 120 days accumulation. Compensated absences accrual at June 30, 2022 was \$331,699.

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of contributions restricted by the donor for specific purposes or for future use. Such contributions are reported as net assets with donor restrictions and are reclassified to net assets without donor restrictions when the restrictions have been satisfied. At June 30, 2022 net assets with donor restrictions are available to be used for the following purposes:

<u>Restricted Purpose:</u>	
Endowment Fund	\$ 514,688
Endowed Scholarship Fund	255,641
Friends of Special Children Entrance Project	179,524
Friends of Special Children Playground	151,078
H*Art Gallery	63,629
Dolly Parton Imagination Library	27,533
Chattanooga Opthamological Foundation	143,432
Osborne Transporation Grant	25,000
Family Forward (formerly Baby University)	48,845
ARPA Children's Funding	242,912
Adults Funding	10,650
	<u>\$ 1,662,932</u>

NOTE 11 - DEBT

The Organization has a line of credit with First Tennessee Bank with a maximum limit of \$3,000,000 with interest at 4%. The loan is secured by real property. As of June 30, 2022, the outstanding balance on the line was \$1,371,057.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 11 - DEBT (continued)

On January 4, 2016, the Organization also entered into a promissory note, secured by a building, with a maturity of October 4, 2026, in the amount of \$525,000 and an interest rate of 4.09%. Interest is paid monthly. Principal payments began monthly starting, November 6, 2016, utilizing an amortization schedule over 10 years. At June 30, 2022, the balance outstanding was \$261,646.

On April 18, 2020, the Organization received a loan through First Horizon bank from the Small Business Administration in response to the CARES Act (PPP loan), to cover payroll and related costs during the pandemic. The loan is anticipated to be forgiven in the next fiscal year, as provided by in the Act. At June 30, 2021, the PPP loan outstanding was \$1,657,155. The Loan was forgiven during the fiscal year and is included in Grant and Award income for the year ended June 30, 2022.

Maturities of long-term debt in each of the subsequent five years to June 30, 2022 and thereafter, are as follows:

June 30,		
2023	\$	1,425,628
2024		56,826
2025		59,214
2026		61,682
2027		29,353
Thereafter		<u> </u>
Total debt		1,632,703
Less: Current year portion		<u>(1,425,628)</u>
Long-term debt	\$	<u><u>207,075</u></u>

NOTE 12 - OPERATING LEASES

WAGE\$ Center - The Organization entered into a lease agreement with Regency Square to house the operations of the WAGE\$ program in August 2019, with monthly rental payments beginning November 1, 2019, increasing incrementally on an annual basis. The lease term expires on October 31, 2024, with an option to renew for one additional sixty-month term. The Organization is responsible for utilities, maintenance and other operating costs. WAGE\$ entered into a second lease agreement with Regency Square to rent additional space in March 2021, with monthly rental payments beginning September 1, 2021, increasing incrementally on an annual basis. The lease term expires on August 31, 2026, with an option to renew for one additional sixty-month term.

SIGNAL CENTERS, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 12 - OPERATING LEASES (continued)

CCR&R Centers - The Organization entered into a lease agreement with High Tech One, LLC to house the operations of the Columbia, Tennessee CCR&R program in February 2020, with monthly rental payments of \$900 beginning March 1, 2020. The lease term expires on April 30, 2023. The Organization is responsible for utilities, maintenance and other operating costs. The CCR&R Program entered into an additional lease with Olympic Investment Group for the Cookeville operations in January 2022, with payments of \$750 for 12 months and \$750 for an additional 12 months, ending February 1, 2024.

Equipment - The Organization is obligated under various other leases for office equipment, which expire at various dates through April 2024.

Future minimum lease payments required under the aforementioned operating leases are as follows:

June 30,		
2023	\$	88,838
2024		78,408
2025		59,783
2026		20,633
Total	\$	<u>247,662</u>

NOTE 13 - ADVERTISING COSTS

Advertising costs are expensed as incurred. For the year ended June 30, 2022 advertising costs were \$45,265.

NOTE 14 - CONCENTRATION OF CREDIT RISK

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of its cash and cash equivalents. At times during the year, cash of the Organization deposited in financial institutions exceeds the FDIC limit of \$250,000. The management of the Organization deposits cash funds in high quality institutions to mitigate the risk due to uninsured exposure. At June 30, 2022, the Organization's cash balances were within FDIC insured limits.

SUPPLEMENTARY INFORMATION

SIGNAL CENTERS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2022

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Identifying Number	Passed through to Subrecipients	Federal Expenditures
<i>Federal Awards:</i>				
U.S. Department of Health and Human Services:				
Tennessee Department of Human Services:				
Child Care and Development Fund Block Grant:				
Child Care Resource and Referral Services	93.575	34549-51222	\$ 3,687,631	\$ 14,020,817
WAGES	93.575	34549-61420	-	5,232,599
Total Child Care and Development Block Grant			3,687,631	19,253,416
Community Services Block Grant:				
Adult Day Care (SSBG)	93.569	34549-30921	-	89,581
Total U.S. Department of Health and Human Services			3,687,631	19,342,997
U.S. Department of Education:				
Tennessee Department of Education:				
Special Education Cluster (IDEA):				
Early Intervention Program for Infants and Toddlers with disabilities	84.181A	33195-00318	-	480,000
Early Intervention Program for Infants and Toddlers with disabilities	84.181A	33401-99243	-	131,625
Total Tennessee Department of Education			-	611,625
Tennessee Department of Human Services:				
Assistive Technology Program:				
Assistive Technology (AAC)	84.027A	33136-00818	-	103,580
Assistive Technology - TTAP - State Leadership	84.027A	34570-39419	-	17,480
Assistive Technology - TTAP - State level	84.027A	34570-39219	-	41,855
Total Assistive Technology Program			-	162,915
Vocational Rehabilitation Grants to States	84.126	34570-40319	-	30,176
Total Tennessee Department of Human Services			-	193,091
Total U.S. Department of Education			-	804,716
Total Expenditures of Federal Awards			\$ 3,687,631	\$ 20,147,713

(See accompanying Independent Auditor's Report and Notes to the Financial Statements)

SIGNAL CENTERS, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2022

State Financial Assistance:

Tennessee Department of Human Services:

Vocational Rehabiliations Grants to States	N/A	34570-40319	\$ -	\$ 8,167
Total Tennessee Department of Human Services			<u>-</u>	<u>8,167</u>

Tennessee Department of Education:

Early Intervention Program for Infants and Toddlers With Disabilities	N/A	33195-00318	-	720,000
Early Intervention Program for Infants and Toddlers With Disabilities	N/A	33195-00117	-	355,875
Total Tennessee Department of Education			<u>-</u>	<u>1,075,875</u>

Total State Financial Assistance			<u>\$ -</u>	<u>\$ 1,084,042</u>
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Total Expenditures of Federal Awards and State Financial Assistance			<u>\$ 3,687,631</u>	<u>\$ 21,231,755</u>
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(See accompanying Independent Auditor's Report and Notes to the Financial Statements)

SIGNAL CENTERS, INC.
SCHEDULE OF CHANGES IN LONG-TERM DEBT BY INDIVIDUAL ISSUE
For the Year Ended June 30, 2022

Description	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7/01/21	Issued During Period	Paid and/or Matured During Period	Outstanding 6/30/2022
Line of credit - First TN	n/a	4.00%	n/a	n/a	\$ -	\$ 1,371,057	\$ -	\$ 1,371,057
Enrichment Center note	525,000	4.09%	1/4/16	10/6/22	313,724	-	(52,078)	261,646
SBA - PPP Loan	1,657,155	1.00%	4/18/20	4/8/22	1,657,155	-	(1,657,155)	-
Total long-term debt	<u>\$ 2,182,155</u>				<u>\$ 1,970,879</u>	<u>\$ 1,371,057</u>	<u>\$ (1,709,233)</u>	<u>\$ 1,632,703</u>

(See accompanying Independent Auditor's Report and Notes to the Financial Statements)

SINGLE AUDIT SECTION

SIGNAL CENTERS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Identifying Number	Passed through to Subrecipients	Federal Expenditures
<i>Federal Awards:</i>				
U.S. Department of Health and Human Services:				
Tennessee Department of Human Services:				
Child Care and Development Fund Block Grant:				
Child Care Resource and Referral Services	93.575	34549-51222	\$ 3,687,631	\$ 14,020,817
WAGES	93.575	34549-61420	-	5,232,599
Total Child Care and Development Block Grant			3,687,631	19,253,416
Community Services Block Grant:				
Adult Day Care (SSBG)	93.569	Z 20-49306	-	89,581
Total U.S. Department of Health and Human Services			<u>3,687,631</u>	<u>19,342,997</u>
U.S. Department of Education:				
Tennessee Department of Education:				
Special Education Cluster (IDEA):				
Early Intervention Program for Infants and Toddlers with disabilities	84.181A	33195-00318	-	480,000
Early Intervention Program for Infants and Toddlers with disabilities	84.181A	33401-99243	-	131,625
Total Tennessee Department of Education			-	611,625
Tennessee Department of Human Services:				
Assistive Technology Program:				
Assistive Technology (AAC)	84.027A	33136-00818	-	103,580
Assistive Technology - TTAP - State Leadership	84.027A	34570-39419	-	17,480
Assistive Technology - TTAP - State level	84.027A	34570-39219	-	41,855
Total Assistive Technology Program			-	162,915
Vocational Rehabilitation Grants to States	84.126	34570-40319	-	30,176
Total Tennessee Department of Human Services			-	193,091
Total U.S. Department of Education			-	<u>804,716</u>
Total Expenditures of Federal Awards			<u>\$ 3,687,631</u>	<u>\$ 20,147,713</u>

(See accompanying Independent Auditor's Report and Notes to the Financial Statements)

SIGNAL CENTERS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Notes to the Schedule of Expenditures of Federal Awards:

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of Signal Centers, Inc. under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents a selected portion of the operations of Signal Centers, Inc., it is not intended to and does not present the financial position, change in net position, or cash flows of Signal Centers, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-133, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has not elected to use the 10-percent de minimus indirect cost rate.



Warren Jackson

CERTIFIED PUBLIC ACCOUNTANTS, PLLC

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CPA, CFF, CFE, FCPA, CGMA

R. CARTER RUNYAN, CPA

STACY N. EDWARDS, CPA

CAYCE J. ROUNTREE, CPA

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JUSTIN HICKS, CPA

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DERRICK NELSON, EA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Finance Committee and Management of
Signal Centers, Inc.
109 North Germantown Road
Chattanooga, Tennessee 37411

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Signal Centers, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Warren Jackson CPAs PLLC

Warren Jackson CPAs, PLLC
Sweetwater, Tennessee

December 22, 2022



Warren Jackson

CERTIFIED PUBLIC ACCOUNTANTS, PLLC

DOUGLAS E. WARREN
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DERRICK NELSON, EA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Finance Committee and Management of
Signal Centers, Inc.
109 North Germantown Road
Chattanooga, Tennessee 37411

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Signal Centers, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Signal Centers, Inc.'s major federal programs for the year ended June 30, 2022. Signal Centers, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Signal Centers, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Signal Centers, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Signal Centers, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Signal Centers, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Signal Centers, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Signal Centers, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Signal Centers, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of

compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Warren Jackson CPAs PLLC". The signature is written in a cursive, flowing style.

WarrenJackson CPAs, PLLC
Sweetwater, Tennessee

December 22, 2022

SIGNAL CENTERS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. The auditor's report expresses an unmodified opinion on the financial statements of Signal Centers, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* . No material weaknesses were reported.
3. No instances of noncompliance material to the financial statements of Signal Centers, Inc., which would be required to be reported in accordance with *Government Auditing Standards* , were disclosed during the audit.

Federal Awards:

4. No significant deficiencies relating to the audit of major federal award programs were reported in the auditor's report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with Uniform Guidance. No material weaknesses in internal control were disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with Uniform Guidance for Signal Centers, Inc. expresses an unmodified opinion.
6. There are no audit findings that are required to be reported in accordance with Uniform Guidance.
7. The programs tested as major programs were:

 Child Care and Development Block Grant - Assistance Listing #93.575
 Special Education Cluster (IDEA) - Assistance Listing #84.181A
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The auditee was not determined to be a low-risk auditee.

(See accompanying Independent Auditor's Report and Notes to the Financial Statements)

SIGNAL CENTERS, INC.
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2022

A. FINDINGS - FINANCIAL STATEMENT AUDIT:

None - There were no prior year audit findings.

B. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT:

None - There were no prior year audit findings.

(See accompanying Independent Auditor's Report and Notes to the Financial Statements)



2022 ANNUAL REPORT

- Total of over 197,460,315 Million books gifted since inception.
- The number of books gifted in 2022 was 24,708,008.
- Equates to 1 book mailed every 1.27 seconds!



UNITED STATES
23,362,946 Books
11.11% Growth
2,336,331 Additional Books



CANADA
463,190 Books
19.39% Growth
75,241 Additional Books



UNITED KINGDOM
604,963 Books
10.27% Growth
56,369 Additional Books



AUSTRALIA
203,999 Books
79.76% Growth
90,517 Additional Books



REPUBLIC OF IRELAND
72,910 Books
4.73% Growth
3,295 Additional Books



OVER 24 MILLION
Total Books Gifted in 2022
An 11.56% increase over 2021

JANUARY: Dolly Parton's Imagination Library kicks off its **27th year!**



The Dollywood Foundation moves to **new headquarters** in downtown Sevierville.

FEBRUARY: Canada launches province-wide expansion in **Newfoundland & Labrador!**



APRIL: DPIL reaches milestone of **2 Million Books** gifted each month.

2 MILLION BOOKS



DWF welcomes **Howard Clinton** as the new Finance Coordinator.

Dolly visits West Virginia to celebrate **Full Statewide Coverage.**



Tennessee launches **Drive with Dolly Campaign** resulting in over \$20k additional funds in Q3 2022 vs. Q3 2021 for local TN programs.

MAY: Statewide expansion **launches in Oklahoma.**



Dolly visits Delaware to celebrate **Full Statewide Coverage.**

SEPTEMBER:

Dolly Parton's Imagination Library is chosen as this year's **Carle Honors Angel.**



MARCH: Statewide expansion launches in **Washington State!**



The Council of Chief State School Officers presents Dolly with the **2022**

Distinguished Service Award for her childhood literacy work.

Dolly visits Arkansas to celebrate **Full Statewide Coverage.**



California Governor, Gavin Newsom, signs bill to expand statewide in Summer 2023.

OCTOBER:

Dolly receives the Carnegie Medal of Philanthropy Award in NYC.



50K CHILDREN ENROLLED

UK reaches **50,000th child enrollment** milestone!

Bilingual (English/Spanish) Website & BOS launches allowing equitable access to all Spanish-speaking families.

AUGUST:

Dolly visits Ohio to celebrate **Full Statewide Coverage.**



DECEMBER: UK reaches milestone of 5 million books gifted since inception.

5 MILLION