Budget Hearings
Wednesday
May 15, 2024

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010040 - COUNTY CLERK		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	-	-	-	-	-	3,493,591	3,493,591	362	3,545,405		**3,545,405**	51,814
51002	SALARIES-OVERTIME (REGULAR)	-	-	-	-	-	105,000	105,000	-	105,000		**105,000**	-
51999	CONTRA-SALARIES	-	-	-	-	-	(3,598,590)	(3,598,590)	-	(3,650,405)		**(3,650,405)**	(51,815)
52001	FICA	209,048	175,429	217,740	226,194	236,448	275,292	275,292	195,049	279,256		**279,256**	3,964
52002	MEDICAL INSURANCE	1,056,031	1,030,387	1,069,563	1,047,707	971,265	968,153	968,153	176	1,110,309		**1,110,309**	142,156
52003	LIFE INSURANCE	4,075	3,686	2,148	2,151	2,041	2,142	2,142	-	2,047		**2,047**	(95)
52007	STATE PENSION-TCRS, LEGACY	328,565	333,471	306,552	313,875	304,416	332,804	332,804	221,190	319,954		**319,954**	(12,850)
52008	SELF INSURANCE	18,080	18,232	18,023	18,409	19,129	18,271	18,271	1,380	17,471		**17,471**	(800)
52009	STATE TCRS HYBRID 401K 5% CONT	23,778	30,722	37,570	42,744	50,814	61,427	61,427	46,444	67,234		**67,234**	5,807
52010	STATE-TCRS-HYBRD 4% BENEFIT	8,123	11,616	14,980	16,272	25,549	31,544	31,544	43,629	35,365		**35,365**	3,821
52015	TCRS-HYB-STABILIZATION RATE	10,951	(10,904)	-	-	-	-	-	-	-		**-**	-
	Salary & Benefits Subtotal	*1,658,651*	*1,592,639*	*1,666,576*	*1,667,352*	*1,609,662*	*1,689,634*	*1,689,634*	*508,230*	*1,831,636*		***1,831,636***	*142,002*
53004	REP & MAINT AUTOMOBILES & TRUC	-	9	58	1,168	-	400	400	-	400		**400**	-
53012	REP & MAINT MISCELLANEOUS	-	-	1,391	-	638	1,700	1,700	11	1,700		**1,700**	-
53013	UTILITY SERVICES	2,974	2,800	2,352	2,172	2,455	3,500	3,500	1,282	3,500		**3,500**	-
53018	CELLULAR SERVICE	9,004	8,953	7,438	5,966	6,457	-	-	4,446	7,000		**7,000**	7,000
53019	MEDICAL DENTAL & HOSPITAL SERV	-	-	-	-	-	-	-	38	-		**-**	-
53041	TRAVEL LOCAL	9,676	8,948	8,528	9,759	11,171	11,000	11,000	7,596	11,000		**11,000**	-
53042	MEETINGS,SEMINARS,ETC.	9,479	(413)	359	1,710	2,097	9,500	9,500	1,366	9,500		**9,500**	-
53044	POSTAGE FREIGHT & OTHER TRANS	161,611	178,597	191,717	73,752	421,475	220,000	220,000	248,249	249,000		**249,000**	29,000
53045	LEGAL NOTICES & ADVERTISING	3,242	3,325	5,882	3,265	4,436	4,000	4,000	1,622	4,500		**4,500**	500
53047	MEMBERSHIPS	2,460	1,811	2,610	2,119	2,394	2,100	2,100	2,193	2,400		**2,400**	300
53050	MISCELLANEOUS PURCHASED SERVIC	381	451	396	-	(123,236)	400	400	-	400		**400**	-
53060	MICROFILMING OR RECORD REDUCT	-	-	-	-	-	-	-	-	-		**-**	-
53065	BANK ANALYSIS FEE	298,661	314,212	374,382	426,974	380,069	380,000	380,000	303,982	400,000		**400,000**	20,000
53090	SERVICE AGREEMENTS-OFFICE MACH	48,107	47,041	48,936	66,050	42,980	5,000	5,000	58,098	59,000		**59,000**	54,000
53500	COVID-19	-	3,866	46,049	-	-	-	-	-	-		**-**	-
54001	OFFICE SUPPLIES & FORMSTS	78,897	80,457	57,154	115,928	6,745	79,348	79,348	46,726	86,000		**86,000**	6,652
54004	FOOD & KITCHEN SUPPLIES	271	1,053	161	2,223	1,377	490	490	875	700		**700**	210
54005	CLOTHING INSIGNIA & LINENS	-	-	-	54	-	-	-	-	-		**-**	-
54009	TELECOMMUNICATION SUPPLIES	355	110	2,870	672	684	1,500	1,500	828	1,500		**1,500**	-
54014	BOOKS,PAMPHLETS, MOVIES,ETC	7,564	8,542	7,842	9,773	10,592	8,000	8,000	11,204	11,000		**11,000**	3,000
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	291	267	213	463	278	800	800	170	800		**800**	-
54020	REPAIR PARTS	-	13	-	-	-	150	150	-	150		**150**	-
54022	RECORDING & CAMERA SUP & PROC	184	12	-	-	46	1,500	1,500	1,440	1,500		**1,500**	-
54047	MINOR COMPUTER EQUIPMENT	-	154	-	-	8	-	-	-	-		**-**	-
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	6,698	6,698	-	432		**432**	(6,266)
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	25	25	-	-		**-**	(25)
57007	PERFORMANCE & SURETY BONDS	280	240	320	200	200	250	250	80	320		**320**	70
58002	RENT ON OFF MACHINES FURN & EQ	16,356	12,699	12,180	12,548	3,277	-	-	7,913	46,291		**46,291**	46,291
59020	COVID - COMPUTERS	-	2,803	-	-	-	-	-	-	-		**-**	-
59021	M&E-COMPUTER HARDWARE	1,230	1,100	(176)	300	349	-	-	(5,417)	-		**-**	-
	Operating Expenditures Subtotal:	*651,023*	*677,050*	*770,662*	*735,096*	*774,492*	*736,361*	*736,361*	*692,702*	*897,093*		***897,093***	*160,732*
	1010040-COUNTY CLERK Totals:	***2,309,674***	***2,269,689***	***2,437,238***	***2,402,448***	***2,384,154***	***2,425,995***	***2,425,995***	***1,200,932***	***2,728,729***		***2,728,729***	***302,734***

1010040 COUNTY CLERK

Salaries	**FY 2024**	**FY 2025**
Salaries - full-time	3,285,331	3,453,541
Salaries - part-time	22,923	32,864
Call ins	0	0
Salaries - overtime	105,000	105,000
Promotions	59,000	59,000
Longevity	0	0
Raises	126,336	0
Total Salaries	**3,598,590**	**3,650,405**

Authorized Positions	**FY 2024**	**FY 2025**
Full-time		
Elected Officials	1.00	1.00
Elected/Appointed Official Employee	58.50	55.85
Full-time Total	**59.50**	**56.85**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010070 - ASSESSOR OF PROPERTY		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	2,048,623	2,169,044	2,125,133	2,186,585	2,190,838	2,441,081	2,441,081	1,726,905	2,342,165	-	**2,342,165**	(98,916)
51002	SALARIES-OVERTIME (REGULAR)	1,989	1,231	31,186	2,403	3,618	10,000	10,000	3,239	50,000	-	**50,000**	40,000
51015	SALARIES - LONGEVITY	36,600	36,150	34,950	32,550	32,325	31,800	31,800	31,200	31,425	-	**31,425**	(375)
52001	FICA	154,739	164,249	162,909	165,702	166,276	189,940	189,940	131,846	185,405	-	**185,405**	(4,535)
52002	MEDICAL INSURANCE	667,936	600,185	638,120	608,338	652,992	641,253	641,253	441,127	717,063	-	**717,063**	75,810
52003	LIFE INSURANCE	2,746	1,744	1,440	1,404	1,404	1,404	1,404	1,011	1,404	-	**1,404**	-
52007	STATE PENSION-TCRS, LEGACY	243,187	234,968	224,500	211,930	213,625	216,154	216,154	155,829	205,734	-	**205,734**	(10,420)
52008	SELF INSURANCE	12,095	12,779	11,777	11,778	11,936	11,778	11,778	10,658	11,778	-	**11,778**	-
52009	STATE TCRS HYBRID 401K 5% CONT	19,245	26,741	32,295	34,568	38,310	50,897	50,897	34,539	51,202	-	**51,202**	305
52010	STATE-TCRS-HYBRD 4% BENEFIT	5,610	10,648	12,929	14,274	19,868	26,373	26,373	18,443	26,932	-	**26,932**	559
52015	TCRS-HYB-STABILIZATION RATE	9,785	(9,619)	-	-	-	-	-	-	-	-	-	-
	Salary & Benefits Subtotal	*3,202,555*	*3,248,120*	*3,275,239*	*3,269,532*	*3,331,192*	*3,620,680*	*3,620,680*	*2,554,797*	*3,623,108*	*-*	***3,623,108***	*2,428*
53004	REP & MAINT AUTOMOBILES & TRUC	1,684	3,840	1,449	2,608	(5,485)	10,500	10,500	5,109	10,500	-	**10,500**	-
53005	REP & MAINT MACHINERY & EQUIPT	508	-	-	-	8,531	-	-	-	-	-	-	-
53009	REP & MAINT MAINTENANCE AGREEM	245	-	-	-	-	-	-	-	-	-	-	-
53012	REP & MAINT MISCELLANEOUS	-	15	-	-	-	-	-	-	-	-	-	-
53018	CELLULAR SERVICE	5,724	3,282	2,905	2,934	2,936	3,780	3,780	2,316	9,930	-	**9,930**	6,150
53042	MEETINGS,SEMINARS,ETC.	13,655	5,829	2,801	16,964	18,701	17,900	17,900	10,059	20,000	-	**20,000**	2,100
53044	POSTAGE FREIGHT & OTHER TRANS	18,996	21,693	82,367	22,212	24,233	29,000	29,000	18,387	166,125	-	**166,125**	137,125
53045	LEGAL NOTICES & ADVERTISING	296	296	296	296	352	500	500	-	500	-	**500**	-
53047	MEMBERSHIPS	4,965	5,300	5,380	6,105	4,331	9,400	9,400	5,975	9,400	-	**9,400**	-
53049	PARKING	554	717	453	4	60	100	100	34	100	-	**100**	-
53050	MISCELLANEOUS PURCHASED SERVIC	85,114	108,722	198,140	180,807	196,195	260,480	330,340	263,238	263,480	-	**263,480**	3,000
53051	CONTRACT LEGAL SERVICES	-	-	-	3,636	-	-	-	-	-	-	-	-
53052	ACCOUNTING & AUDITING SERVICES	161,700	133,000	102,000	156,600	118,700	125,000	292,200	136,400	205,000	-	**205,000**	80,000
53437	AUTO EXPENSE	20	-	-	-	-	-	-	-	-	-	-	-
53500	COVID-19	-	28	-	-	-	-	-	-	-	-	-	-
54001	OFFICE SUPPLIES & FORMSTS	25,671	25,262	9,166	6,190	6,522	20,000	20,000	5,522	20,000	-	**20,000**	-
54002	SMALL TOOLS & MINOR FURN&EQUIP	2,088	1,823	1,437	938	2,758	2,500	2,500	748	2,500	-	**2,500**	-
54004	FOOD & KITCHEN SUPPLIES	-	79	-	15	-	-	-	-	-	-	-	-
54009	TELECOMMUNICATION SUPPLIES	-	245	-	205	-	-	-	7	-	-	-	-
54013	NEWSPAPERS & PERIODICALS	2,008	2,075	9,520	10,780	11,213	13,140	13,140	11,879	32,000	-	**32,000**	18,860
54014	BOOKS,PAMPHLETS, MOVIES,ETC	923	935	905	313	289	1,328	1,328	-	1,328	-	**1,328**	-
54015	CONSUMABLE MAINTENANCE SUPPLIE	5	10	4	6	14	-	-	24	-	-	-	-
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	11,496	8,927	5,744	15,289	15,294	22,550	22,550	9,194	22,550	-	**22,550**	-
54020	REPAIR PARTS	21	34	-	13	-	-	-	-	-	-	-	-
54021	TIRES TUBES & CHAINS	901	667	-	407	1,525	-	-	721	-	-	-	-
54022	RECORDING & CAMERA SUP & PROC	78	110	226	42	-	-	-	515	-	-	-	-
54030	MISCELLANEOUS SUPPLIES & PARTS	11	-	-	-	-	-	-	-	-	-	-	-
54038	DUPLICATING AND PRINTING SUPP	-	-	32,354	15,232	15,867	13,000	13,000	6,791	43,000	-	**43,000**	30,000
58002	RENT ON OFF MACHINES FURN & EQ	1,797	1,797	1,647	1,797	1,618	1,800	1,800	1,048	1,800	-	**1,800**	-
59021	M&E-COMPUTER HARDWARE	-	1,358	460	1,541	1,478	-	-	1,355	-	-	-	-
	Operating Expenditures Subtotal:	*338,460*	*326,044*	*457,254*	*444,934*	*425,132*	*530,978*	*768,038*	*479,322*	*808,213*	*-*	***808,213***	*277,235*
	1010070-ASSESSOR OF PROPERTY Totals:	***3,541,015***	***3,574,164***	***3,732,493***	***3,714,466***	***3,756,324***	***4,151,658***	***4,388,718***	***3,034,119***	***4,431,321***	***-***	***4,431,321***	***279,663***

1010070 ASSESSOR OF PROPERTY

Salaries	FY 2024	FY 2025
Salaries - full-time	2,327,322	2,312,165
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	10,000	50,000
Promotions	30,000	30,000
Longevity	31,800	31,425
Raises	83,759	0
Total Salaries	**2,482,881**	**2,423,590**

Authorized Positions	FY 2024	FY 2025
Full-time		
Account Clerk	1.00	1.00
Appraisal Specialist	3.00	1.00
Assistant to the Assessor	1.00	0.00
CAMA System Administrator	1.00	1.00
Commercial Property Appraiser	1.00	1.00
Director of Cadastral Mapping	1.00	1.00
Director of Commercial Operations	1.00	1.00
Director of Personal Property	1.00	1.00

Authorized Positions	**FY 2024**	**FY 2025**
Director of Residential Operations	1.00	1.00
Elected Officials	1.00	1.00
Executive Director	0.00	1.00
Geospatial Specialist	1.00	1.00
Personal Property Account Clerk	3.00	6.00
Personal Property Accountant	1.00	0.00
Personal Property Supervisor	0.00	1.00
Property Appraisal Associate	3.00	4.00
Property Assistant Technician	4.00	4.00
Property Info Technician	3.00	2.00
Property Quality Control Analyst	0.00	0.00
Residential Property Appraiser	4.00	3.00
Residential Property Supervisor	1.00	1.00
Senior Commercial Property Appraiser	3.00	3.00
Senior Industrial Appraiser	1.00	1.00
Senior Property Info Technician	1.00	1.00
Senior Residential Property Appraiser	2.00	2.00
Full-time Total	**39.00**	**39.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010080 - DISTRICT ATTORNEY GENERAL		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	994,745	1,044,409	1,166,356	1,127,515	988,674	1,305,028	1,305,028	829,622	1,480,653		**1,480,653**	175,625
51003	SALARIES-PARTTIME	-	-	-	-	81	-	-	-	-		**-**	-
52001	FICA	67,737	78,165	78,558	83,564	74,490	99,835	99,835	62,452	113,270		**113,270**	13,435
52002	MEDICAL INSURANCE	153,647	183,087	189,718	188,931	156,776	220,267	220,267	110,987	250,274		**250,274**	30,007
52003	LIFE INSURANCE	678	553	434	422	432	432	432	249	432		**432**	-
52007	STATE PENSION-TCRS, LEGACY	68,463	81,448	86,605	78,791	45,878	42,223	42,223	33,786	45,564		**45,564**	3,341
52008	SELF INSURANCE	7,643	7,854	7,545	8,644	8,720	7,459	7,459	5,043	5,143		**5,143**	(2,316)
52009	STATE TCRS HYBRID 401K 5% CONT	13,418	16,100	15,071	18,634	20,526	37,663	37,663	24,247	46,579		**46,579**	8,916
52010	STATE-TCRS-HYBRD 4% BENEFIT	3,961	6,418	6,033	7,667	10,649	20,112	20,112	12,947	24,501		**24,501**	4,389
52015	TCRS-HYB-STABILIZATION RATE	6,773	(5,784)	-	-	-	-	-	-	-		**-**	-
	Salary & Benefits Subtotal	*1,317,065*	*1,412,250*	*1,550,320*	*1,514,168*	*1,306,226*	*1,733,019*	*1,733,019*	*1,079,333*	*1,966,416*	*-*	***1,966,416***	*233,397*
53004	REP & MAINT AUTOMOBILES & TRUC	1,310	1,465	3,797	497	2,619	3,600	3,600	(4,884)	3,960		**3,960**	360
53007	REP & MAINT FURNITURE & OFF EQ	-	-	-	-	34,458	500	1,325	4,801	500		**500**	-
53009	REP & MAINT MAINTENANCE AGREEM	-	-	-	-	-	-	-	5,145	-		**-**	-
53012	REP & MAINT MISCELLANEOUS	-	-	-	-	-	2,000	7,270	-	2,000		**2,000**	-
53014	UTILITY SERVICES-TELEPHONE	1,461	420	-	-	-	-	-	-	-		**-**	-
53018	CELLULAR SERVICE	9,243	11,237	8,593	7,756	3,378	9,172	9,172	2,560	2,862		**2,862**	(6,310)
53032	OTHER PROFESSIONAL SERVICES	-	-	-	-	62	-	-	13	-		**-**	-
53041	TRAVEL LOCAL	112	1,016	314	-	60	1,000	1,000	413	1,000		**1,000**	-
53042	MEETINGS,SEMINARS,ETC.	17,071	17,528	2,938	10,931	10,838	20,000	20,000	16,362	47,000		**47,000**	27,000
53044	POSTAGE FREIGHT & OTHER TRANS	1,040	895	715	755	872	1,100	1,100	592	1,100		**1,100**	-
53046	PUBLISHING DUPLICATING & BINDI	-	-	-	33	436	-	-	91	-		**-**	-
53047	MEMBERSHIPS	3,325	3,202	4,109	330	9,440	11,125	11,125	400	11,125		**11,125**	-
53048	TYPING & COURT REPORTER SERV	502	-	956	-	-	-	-	-	-		**-**	-
53049	PARKING	13,815	16,181	9,637	6,263	56	16,311	16,311	-	-		**-**	(16,311)
53050	MISCELLANEOUS PURCHASED SERVIC	3,645	1,437	17,585	3,540	11,431	9,000	9,000	10,226	9,000		**9,000**	-
53059	SECURITY SERVICES	180	270	450	270	360	1,080	1,080	180	1,080		**1,080**	-
53077	EXPENSE ON LOSS 1	-	-	-	-	464	-	-	-	-		**-**	-
53088	MOVING/SURPLUS SERVICE	-	-	-	-	1,920	-	-	1,047	1,500		**1,500**	1,500
53437	AUTO EXPENSE	-	388	-	-	-	-	-	-	-		**-**	-
54001	OFFICE SUPPLIES & FORMSTS	467	738	450	2,027	3,242	600	600	(860)	1,352		**1,352**	752
54002	SMALL TOOLS & MINOR FURN&EQUIP	2,192	157	172	-	-	500	500	-	500		**500**	-
54004	FOOD & KITCHEN SUPPLIES	57	1,283	214	2	6,041	1,100	7,065	8,634	2,500		**2,500**	1,400
54009	TELECOMMUNICATION SUPPLIES	476	633	1,682	184	550	1,000	1,000	873	1,600		**1,600**	600
54014	BOOKS,PAMPHLETS, MOVIES,ETC	(62)	1,262	1,803	1,945	2,081	2,500	2,500	1,521	2,700		**2,700**	200
54015	CONSUMABLE MAINTENANCE SUPPLIE	54	-	658	400	2,160	1,500	1,500	-	1,500		**1,500**	-
54016	EXPLOSIVES MMU & LAW ENFOR SUP	170	-	89	340	989	370	370	-	370		**370**	-
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	4,851	5,224	3,966	7,736	7,227	10,000	10,000	4,678	5,754		**5,754**	(4,246)
54021	TIRES TUBES & CHAINS	-	278	-	112	57	100	100	1,233	1,500		**1,500**	1,400
54022	RECORDING & CAMERA SUP & PROC	-	111	-	-	-	-	-	-	-		**-**	-
54046	SOFTWARE LICENSE FEES	-	1,623	1,661	1,885	(781)	350	350	-	700		**700**	350
54047	MINOR COMPUTER EQUIPMENT	962	2,565	4,495	3,044	2,571	1,400	1,400	2,036	1,540		**1,540**	140
54048	MINOR COMPUTER SOFTWARE	(210)	198	-	-	10,167	1,000	1,000	922	1,100		**1,100**	100
54049	INVESTIGATION EXPENSES	-	-	-	2,038	-	-	-	-	-		**-**	-
54050	CORRECTION MONITORING EQUIPMEN	-	5	-	-	-	-	-	(961)	-		**-**	-
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	2,997	2,997	-	3,640		**3,640**	643
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	288	288	-	293		**293**	5
55050	WITNESS EXPENSE	-	-	-	288	519	-	-	381	1,000		**1,000**	1,000

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010080 - DISTRICT ATTORNEY GENERAL		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
58002	RENT ON OFF MACHINES FURN & EQ	12,659	12,044	9,878	11,476	8,069	8,715	8,715	5,510	-		-	(8,715)
58006	RENT SOFTWARE	-	-	18,282	-	-	-	-	-	-		-	-
59021	M&E-COMPUTER HARDWARE	-	211	810	976	-	-	-	-	-		-	-
59036	M&E-FURNITURE and FIXTURES	-	-	-	-	12,170	-	-	-	-		-	-
	Operating Expenditures Subtotal:	*73,320*	*80,371*	*93,254*	*62,828*	*131,456*	*107,308*	*119,368*	*60,913*	*107,176*	*-*	***107,176***	*(132)*
	1010080-DISTRICT ATTORNEY GENERAL Totals:	***1,390,385***	***1,492,621***	***1,643,574***	***1,576,996***	***1,437,682***	***1,840,327***	***1,852,387***	***1,140,246***	***2,073,592***	***-***	***2,073,592***	***233,265***

1010080 DISTRICT ATTORNEY GENERAL

Salaries	**FY 2024**	**FY 2025**
Salaries - full-time	1,197,956	1,389,619
Salaries - part-time	102,954	91,034
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	4,118	0
Total Salaries	**1,305,028**	**1,480,653**

Authorized Positions	**FY 2024**	**FY 2025**
Full-time		
Elected/Appointed Official Employee	12.00	12.00
Full-time Total	**12.00**	**12.00**
Jointly Funded		
Jointly Funded	26.00	6.00
Jointly Funded Total	**26.00**	**6.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010090 - COUNTY ELECTION COMMISSION		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**Adopted**	**Amended**	**YTD Thru 3/31/2024**	**Requested**	**Cuts**	**Proposed**	**Change from PY Adopted**
51001	SALARIES	673,196	715,713	710,976	705,851	816,466	871,602	871,602	639,655	932,513		**932,513**	60,911
51002	SALARIES-OVERTIME (REGULAR)	53,073	26,267	86,189	23,907	37,368	40,000	40,000	31,918	60,000		**60,000**	20,000
51003	SALARIES-PARTTIME	101,261	70,554	105,697	113,601	21,097	75,000	75,000	16,333	100,000		**100,000**	25,000
51004	SALARIES-PARTTIME - OVERTIME	19,734	9,544	15,577	-	-	-	-	-	-		**-**	-
51015	SALARIES - LONGEVITY	11,775	9,975	8,625	8,100	9,375	10,050	10,050	10,050	11,100		**11,100**	1,050
51036	ELECTION OFFICIALS CLERKS ETC	312,784	211,818	981,183	448,252	645,950	460,000	460,000	361,048	1,149,000		**1,149,000**	689,000
51037	JURY FEES	-	-	-	-	50	-	-	-	-		**-**	-
51042	OJI INDEMNITY	-	-	-	8	-	-	-	-	-		**-**	-
52001	FICA	62,811	61,429	66,052	54,337	63,477	76,244	76,244	51,330	84,426		**84,426**	8,182
52002	MEDICAL INSURANCE	243,009	206,480	209,311	248,494	280,625	287,676	287,676	191,361	353,569		**353,569**	65,893
52003	LIFE INSURANCE	892	584	468	504	540	540	540	372	576		**576**	36
52007	STATE PENSION-TCRS, LEGACY	93,855	90,013	81,126	74,542	77,568	86,142	86,142	61,548	91,048		**91,048**	4,906
52008	SELF INSURANCE	6,940	6,534	9,717	7,163	6,210	7,050	7,050	4,197	8,192		**8,192**	1,142
52009	STATE TCRS HYBRID 401K 5% CONT	3,079	5,982	9,920	11,339	15,635	16,897	16,897	13,103	19,212		**19,212**	2,315
52010	STATE-TCRS-HYBRD 4% BENEFIT	920	2,381	3,971	4,677	8,111	8,689	8,689	6,997	10,105		**10,105**	1,416
52015	TCRS-HYB-STABILIZATION RATE	1,543	(2,152)	-	-	-	-	-	-	-		**-**	-
	Salary & Benefits Subtotal	*1,584,872*	*1,415,122*	*2,288,812*	*1,700,775*	*1,982,472*	*1,939,890*	*1,939,890*	*1,387,912*	*2,819,741*		***2,819,741***	*879,851*
53004	REP & MAINT AUTOMOBILES & TRUC	12,680	-	-	-	-	-	-	(180)	-		**-**	-
53005	REP & MAINT MACHINERY & EQUIPT	180	4,204	10,699	-	6,591	2,199	2,199	6,926	5,000		**5,000**	2,801
53007	REP & MAINT FURNITURE & OFF EQ	-	-	-	-	-	3,000	3,000	-	3,299		**3,299**	299
53009	REP & MAINT MAINTENANCE AGREEM	57,354	108,934	150,916	153,798	138,847	148,000	148,000	32,844	162,100		**162,100**	14,100
53014	UTILITY SERVICES-TELEPHONE	-	243	-	-	-	-	-	-	-		**-**	-
53015	UTILITY SERVICES-ELECTRICITY	27,083	23,128	29,920	29,482	26,672	34,000	34,000	15,815	37,375		**37,375**	3,375
53016	UTILITY SERVICES-WATER	2,299	2,692	2,737	2,737	2,933	3,500	3,500	1,985	3,845		**3,845**	345
53017	UTILITY SERVICES-GAS	3,001	2,477	2,553	3,509	3,945	4,000	4,000	3,037	4,000		**4,000**	-
53018	CELLULAR SERVICE	228	-	3,911	4,896	5,411	5,400	5,400	4,209	5,400		**5,400**	-
53032	OTHER PROFESSIONAL SERVICES	-	-	-	18,240	-	-	-	-	-		**-**	-
53037	SPECIAL LEGAL SERVICES	63,043	-	90,961	152,141	140,354	76,500	76,500	33,287	76,500		**76,500**	-
53041	TRAVEL LOCAL	4,228	2,660	7,774	3,741	8,387	8,200	8,200	4,091	9,000		**9,000**	800
53042	MEETINGS,SEMINARS,ETC.	10,219	4,403	1,042	11,102	6,562	12,000	12,000	20,435	13,000		**13,000**	1,000
53043	FEES FOR REG INSP TRANS HANDL	-	-	-	-	14,700	10,000	10,000	-	40,000		**40,000**	30,000
53044	POSTAGE FREIGHT & OTHER TRANS	22,357	72,594	24,303	107,198	41,109	100,000	100,000	46,500	75,000		**75,000**	(25,000)
53045	LEGAL NOTICES & ADVERTISING	16,757	8,543	26,907	19,496	15,288	29,000	29,000	5,400	31,885		**31,885**	2,885
53047	MEMBERSHIPS	990	335	658	389	460	1,200	1,200	759	1,300		**1,300**	100
53050	MISCELLANEOUS PURCHASED SERVIC	-	-	1,259	1,004	-	4,800	4,800	-	5,250		**5,250**	450
53052	ACCOUNTING & AUDITING SERVICES	28,547	11,459	39,945	32,371	56,362	43,500	43,500	23,908	90,000		**90,000**	46,500
53090	SERVICE AGREEMENTS-OFFICE MACH	-	13	-	-	-	-	-	-	-		**-**	-
53500	COVID-19	-	5,960	21,305	1,813	-	-	-	-	-		**-**	-
54001	OFFICE SUPPLIES & FORMSTS	112,444	167,772	237,755	101,596	115,788	150,000	150,000	103,154	250,000		**250,000**	100,000
54002	SMALL TOOLS & MINOR FURN&EQUIP	-	1,280	3,497	17,270	1,252	5,400	5,400	-	5,900		**5,900**	500
54004	FOOD & KITCHEN SUPPLIES	4,669	3,970	14,569	8,310	9,449	6,000	6,000	3,932	10,000		**10,000**	4,000
54005	CLOTHING INSIGNIA & LINENS	-	41	-	-	-	-	-	-	-		**-**	-
54009	TELECOMMUNICATION SUPPLIES	104	1,168	4,961	3,868	5,543	1,400	1,400	3,492	5,000		**5,000**	3,600
54013	NEWSPAPERS & PERIODICALS	-	-	322	408	408	325	325	-	357		**357**	32
54014	BOOKS,PAMPHLETS, MOVIES,ETC	322	322	-	-	-	500	500	-	549		**549**	49
54017	ROAD SIGNS & MARKERS	-	-	-	-	-	-	-	64	-		**-**	-
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	395	101	760	840	431	500	500	250	1,000		**1,000**	500
54023	UNIFORM ALLOWANCE	-	-	572	33	-	-	-	850	-		**-**	-

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010090 - COUNTY ELECTION COMMISSION		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**Adopted**	**Amended**	**YTD Thru 3/31/2024**	**Requested**	**Cuts**	**Proposed**	**Change from PY Adopted**
54036	OTHER CONST & MAINT MATERIALS	-	-	-	-	546	-	-	-	-		**-**	-
54047	MINOR COMPUTER EQUIPMENT	499	2,312	891	842	250	14,000	14,000	7,260	15,350		**15,350**	1,350
54048	MINOR COMPUTER SOFTWARE	487	595	795	2,002	2,329	2,000	2,000	2,288	2,435		**2,435**	435
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	2,307	2,307	-	3,741		**3,741**	1,434
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	28	28	-	138		**138**	110
55025	PRINCIPAL ON SBITA LEASES	-	-	-	-	-	2,349	2,349	-	2,404		**2,404**	55
55026	INTEREST ON SBITA LEASES	-	-	-	-	-	226	226	-	171		**171**	(55)
57003	LIABILITY INSURANCE PREMIUMS	5,952	13,804	22,087	30,501	35,552	32,900	32,900	-	36,000		**36,000**	3,100
57007	PERFORMANCE & SURETY BONDS	-	248	-	-	-	540	540	400	590		**590**	50
58002	RENT ON OFF MACHINES FURN & EQ	9,074	12,350	20,270	12,888	7,913	13,425	13,425	7,162	13,401		**13,401**	(24)
58004	RENT OR LEASE ON AUTO	914	859	5,590	3,833	1,227	9,800	9,800	911	8,000		**8,000**	(1,800)
59004	BUILDING IMPROVEMENTS	-	-	-	-	1,433	-	-	-	-		**-**	-
59021	M&E-COMPUTER HARDWARE	-	6,510	4,190	16,585	750	-	-	480	-		**-**	-
59036	M&E-FURNITURE and FIXTURES	-	4,613	-	-	29,521	-	-	1,415	-		**-**	-
	Operating Expenditures Subtotal:	*383,826*	*463,590*	*731,149*	*740,893*	*680,013*	*726,999*	*726,999*	*330,674*	*917,990*		***917,990***	*190,991*
	1010090-COUNTY ELECTION COMMISSION Totals:	***1,968,698***	***1,878,712***	***3,019,961***	***2,441,668***	***2,662,485***	***2,666,889***	***2,666,889***	***1,718,586***	***3,737,731***		***3,737,731***	***1,070,842***

1010090 COUNTY ELECTION COMMISSION

Salaries	**FY 2024**	**FY 2025**
Salaries - full-time	843,656	932,513
Salaries - part-time	75,000	100,000
Call ins	0	0
Salaries - overtime	40,000	60,000
Promotions	0	0
Longevity	10,050	11,100
Raises	27,946	0
Total Salaries	**996,652**	**1,103,613**

Authorized Positions	**FY 2024**	**FY 2025**
Full-time		
Accu-Vote Technicial	1.00	1.00
Appointed Official	1.00	1.00
Assistant Administrator of Elections	1.00	1.00
Assistant to Election Commission Administrator	1.00	0.00
Chief Deputy	1.00	1.00
Deputy Registrar	5.00	5.00
Election Coordinator	1.00	1.00
Executive Assistant to Administrator of Elections	0.00	1.00
Executive Secretary	1.00	1.00
Microcomputer Specialist	1.00	1.00

Authorized Positions	**FY 2024**	**FY 2025**
Warehouse Manager - Computer Specialist	1.00	1.00
Warehouse/Computer Tech Assistant	1.00	2.00
Full-time Total	**15.00**	**16.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010230 - JUDICIAL COMMISSION-MAGISTRATE		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	319,877	373,566	381,569	397,924	417,099	454,057	513,757	331,989	498,815		**498,815**	44,758
51002	SALARIES-OVERTIME (REGULAR)	179	-	-	-	90	-	-	-	-		**-**	-
52001	FICA	24,845	28,069	28,687	29,923	31,447	34,735	34,735	25,051	38,159		**38,159**	3,424
52002	MEDICAL INSURANCE	70,542	69,562	69,274	69,274	68,987	53,319	53,319	41,401	87,298		**87,298**	33,979
52003	LIFE INSURANCE	275	187	145	145	145	144	144	108	180		**180**	36
52007	STATE PENSION-TCRS, LEGACY	19,582	32,300	40,367	42,127	43,347	45,010	45,010	34,512	44,909		**44,909**	(101)
52008	SELF INSURANCE	2,212	1,796	2,149	2,149	2,888	2,888	2,888	1,642	1,510		**1,510**	(1,378)
52009	STATE TCRS HYBRID 401K 5% CONT	9,042	6,431	4,423	4,624	4,590	4,928	4,928	3,645	9,666		**9,666**	4,738
52010	STATE-TCRS-HYBRD 4% BENEFIT	2,588	2,571	1,771	1,911	2,381	2,530	2,530	1,946	5,084		**5,084**	2,554
52015	TCRS-HYB-STABILIZATION RATE	4,645	(2,305)	-	-	-	-	-	-	-		**-**	-
	Salary & Benefits Subtotal	*453,787*	*512,177*	*528,385*	*548,077*	*570,974*	*597,611*	*657,311*	*440,294*	*685,621*		***685,621***	*88,010*
53018	CELLULAR SERVICE	1,257	1,587	1,487	1,358	1,542	1,600	1,600	1,023	2,400		**2,400**	800
53042	MEETINGS,SEMINARS,ETC.	-	-	30	30	-	2,000	2,000	-	2,000		**2,000**	-
53047	MEMBERSHIPS	875	2,680	2,911	2,000	2,100	3,000	3,000	-	2,000		**2,000**	(1,000)
53049	PARKING	2,416	2,416	2,416	-	-	3,000	3,000	-	-		**-**	(3,000)
53068	SUBCONTRACTED WAGES & FRINGES	6,725	-	-	-	-	-	-	-	-		**-**	-
54001	OFFICE SUPPLIES & FORMSTS	2,109	913	2,419	2,664	3,032	3,000	3,000	1,027	3,000		**3,000**	-
54004	FOOD & KITCHEN SUPPLIES	-	131	-	-	-	-	-	-	-		**-**	-
54009	TELECOMMUNICATION SUPPLIES	8	(50)	-	-	3,558	-	-	1,536	2,400		**2,400**	2,400
54014	BOOKS,PAMPHLETS, MOVIES,ETC	98	(8)	-	-	-	1,000	1,000	-	500		**500**	(500)
54046	SOFTWARE LICENSE FEES	-	-	-	116	-	-	-	-	-		**-**	-
54047	MINOR COMPUTER EQUIPMENT	-	718	-	-	-	-	-	-	-		**-**	-
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	344	344	-	385		**385**	41
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	1	1	-	39		**39**	38
58002	RENT ON OFF MACHINES FURN & EQ	172	516	516	516	-	855	855	584	376		**376**	(479)
59021	M&E-COMPUTER HARDWARE	(100)	121	-	-	450	-	-	1,394	-		**-**	-
	Operating Expenditures Subtotal:	*13,560*	*9,024*	*9,779*	*6,684*	*10,682*	*14,800*	*14,800*	*5,564*	*13,100*		***13,100***	*(1,700)*
	1010230-JUDICIAL COMMISSION-MAGISTRATE Totals:	***467,347***	***521,201***	***538,164***	***554,761***	***581,656***	***612,411***	***672,111***	***445,858***	***698,721***		***698,721***	***86,310***

1010230 JUDICIAL COMMISSION-MAGISTRATE

Salaries	**FY 2024**	**FY 2025**
Salaries - full-time	388,516	498,815
Salaries - part-time	0	0
Call ins	50,000	0
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	15,541	0
Total Salaries	**454,057**	**498,815**

Authorized Positions	**FY 2024**	**FY 2025**
Full-time		
Elected/Appointed Official	4.00	5.00
Full-time Total	**4.00**	**5.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010500 - REGISTER-COMPUTER FEES		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**Adopted**	**Amended**	**YTD Thru 3/31/2024**	**Requested**	**Cuts**	**Proposed**	**Change from PY Adopted**
51001	SALARIES	53,518	55,868	56,614	39,102	-	61,500	61,500	-	100,000		**100,000**	38,500
51015	SALARIES - LONGEVITY	450	525	600	675	-	-	-	-	-		**-**	-
52001	FICA	4,023	4,160	4,229	3,017	-	4,705	4,705	-	7,650		**7,650**	2,945
52002	MEDICAL INSURANCE	16,464	16,601	16,532	16,464	23,514	23,514	23,514	-	26,716		**26,716**	3,202
52003	LIFE INSURANCE	69	47	36	36	-	36	36	-	36		**36**	-
52007	STATE PENSION-TCRS, LEGACY	7,917	8,290	8,410	3,651	-	40	40	-	-		**-**	(40)
52008	SELF INSURANCE	302	302	302	302	-	302	302	-	302		**302**	-
52009	STATE TCRS HYBRID 401K 5% CONT	-	-	-	-	-	3,075	3,075	-	5,000		**5,000**	1,925
52010	STATE-TCRS-HYBRD 4% BENEFIT	-	-	-	-	-	1,602	1,602	-	2,630		**2,630**	1,028
	Salary & Benefits Subtotal	*82,743*	*85,793*	*86,723*	*63,247*	*23,514*	*94,774*	*94,774*	*-*	*142,334*		***142,334***	*47,560*
54009	TELECOMMUNICATION SUPPLIES	570	-	-	-	-	-	-	-	-		**-**	-
54047	MINOR COMPUTER EQUIPMENT	969	263	770	7,116	3,053	12,000	12,000	2,006	12,000		**12,000**	-
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	-	-	-	2,647		**2,647**	2,647
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	-	-	-	118		**118**	118
58002	RENT ON OFF MACHINES FURN & EQ	-	4,981	4,884	4,811	1,525	8,000	8,000	2,784	5,235		**5,235**	(2,765)
59020	COVID - COMPUTERS	-	4,205	-	-	-	-	-	-	-		**-**	-
59021	M&E-COMPUTER HARDWARE	-	2,174	-	-	862	-	-	-	-		**-**	-
59036	M&E-FURNITURE and FIXTURES	-	24,520	-	-	-	-	-	-	-		**-**	-
	Operating Expenditures Subtotal:	*1,539*	*36,143*	*5,654*	*11,927*	*5,440*	*20,000*	*20,000*	*4,790*	*20,000*		***20,000***	*-*
	1010500-REGISTER-COMPUTER FEES Totals:	***84,282***	***121,936***	***92,377***	***75,174***	***28,954***	***114,774***	***114,774***	***4,790***	***162,334***		***162,334***	***47,560***

1010500 REGISTER-COMPUTER FEES

Salaries	FY 2024	FY 2025
Salaries - full-time	60,000	100,000
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	1,500	0
Total Salaries	**61,500**	**100,000**

Authorized Positions	FY 2024	FY 2025
Full-time		
Elected/Appointed Official Employee	1.00	1.00
Full-time Total	**1.00**	**1.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010610 - JUVENILE COURT JUDGE		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	2,617,033	2,708,612	2,668,850	2,807,860	2,851,076	3,125,970	3,125,970	2,265,039	3,187,872		**3,187,872**	61,902
51002	SALARIES-OVERTIME (REGULAR)	20	-	831	64	-	1,000	1,000	5	1,000		**1,000**	-
51015	SALARIES - LONGEVITY	41,175	41,700	41,925	41,550	42,375	45,450	45,450	41,100	43,125		**43,125**	(2,325)
52001	FICA	194,433	201,441	198,772	208,482	212,312	239,940	239,940	169,753	244,499		**244,499**	4,559
52002	MEDICAL INSURANCE	870,210	811,100	853,746	885,094	838,639	828,653	828,653	515,494	881,033		**881,033**	52,380
52003	LIFE INSURANCE	3,775	2,429	1,980	1,980	1,973	1,980	1,980	1,351	1,908		**1,908**	(72)
52007	STATE PENSION-TCRS, LEGACY	324,485	316,440	307,275	295,452	312,725	325,118	325,118	237,182	326,514		**326,514**	1,396
52008	SELF INSURANCE	17,376	16,549	17,050	17,813	17,920	16,610	16,610	14,402	16,006		**16,006**	(604)
52009	STATE TCRS HYBRID 401K 5% CONT	21,322	28,480	30,160	37,355	38,027	48,352	48,352	33,781	50,541		**50,541**	2,189
52010	STATE-TCRS-HYBRD 4% BENEFIT	6,294	11,347	12,073	15,421	19,485	24,893	24,893	18,038	26,584		**26,584**	1,691
52015	TCRS-HYB-STABILIZATION RATE	10,763	(10,238)	-	-	-	-	-	-	-		**-**	-
	Salary & Benefits Subtotal	*4,106,886*	*4,127,860*	*4,132,662*	*4,311,071*	*4,334,532*	*4,657,966*	*4,657,966*	*3,296,145*	*4,779,082*		***4,779,082***	*121,116*
53003	REP & MAINT BUILDINGS	7,446	36,377	49,848	6,239	28,453	20,000	20,000	6,112	20,000		**20,000**	-
53004	REP & MAINT AUTOMOBILES & TRUC	2,830	4,740	1,283	1,410	3,449	5,000	5,000	2,463	5,000		**5,000**	-
53009	REP & MAINT MAINTENANCE AGREEM	15,617	11,162	11,450	1,145	7,177	20,800	20,800	3,763	20,800		**20,800**	-
53012	REP & MAINT MISCELLANEOUS	255	173	-	-	-	750	750	595	750		**750**	-
53015	UTILITY SERVICES-ELECTRICITY	23,987	26,337	22,938	23,452	25,661	28,000	28,000	15,172	28,000		**28,000**	-
53016	UTILITY SERVICES-WATER	28,021	30,161	28,530	31,574	32,876	27,000	27,000	23,879	27,000		**27,000**	-
53017	UTILITY SERVICES-GAS	452	392	388	544	716	2,000	2,000	544	2,000		**2,000**	-
53018	CELLULAR SERVICE	3,843	3,918	3,098	2,843	2,707	4,750	4,750	2,194	4,750		**4,750**	-
53019	MEDICAL DENTAL & HOSPITAL SERV	-	8,222	-	-	672	-	-	-	-		**-**	-
53026	LABORATORY SERVICES	1,082	-	-	-	-	500	500	-	500		**500**	-
53041	TRAVEL LOCAL	-	118	-	-	-	1,200	1,200	-	1,200		**1,200**	-
53042	MEETINGS,SEMINARS,ETC.	10,937	5,049	4,124	3,755	7,315	12,000	12,000	9,350	12,000		**12,000**	-
53043	FEES FOR REG INSP TRANS HANDL	-	-	-	-	-	100	100	-	100		**100**	-
53044	POSTAGE FREIGHT & OTHER TRANS	5,109	5,031	4,108	4,388	5,409	6,000	6,000	4,123	6,000		**6,000**	-
53046	PUBLISHING DUPLICATING & BINDI	-	-	-	-	-	100	100	-	100		**100**	-
53047	MEMBERSHIPS	4,604	4,917	4,520	4,814	5,832	5,000	5,000	965	5,000		**5,000**	-
53050	MISCELLANEOUS PURCHASED SERVIC	4,901	2,927	6,224	6,873	5,698	2,000	2,000	9,060	2,000		**2,000**	-
53051	CONTRACT LEGAL SERVICES	-	-	-	-	-	1,000	1,000	499	1,000		**1,000**	-
53055	LAUNDRY SERVICE	34	137	-	77	32	1,050	1,050	59	1,050		**1,050**	-
53059	SECURITY SERVICES	-	-	914	-	-	-	-	2,010	-		**-**	-
53061	DISPOSAL SERVICES	263	240	30	-	65	3,500	3,500	347	3,500		**3,500**	-
53091	INTERPRETERS FEES	3,511	5,570	3,059	1,035	1,521	7,500	7,500	945	7,500		**7,500**	-
53500	COVID-19	-	808	3,882	1,386	-	-	-	-	-		**-**	-
54001	OFFICE SUPPLIES & FORMSTS	16,173	18,032	13,541	18,851	15,227	18,000	18,000	12,546	18,000		**18,000**	-
54002	SMALL TOOLS & MINOR FURN&EQUIP	1,889	860	673	1,123	45	1,100	1,100	12	1,100		**1,100**	-
54004	FOOD & KITCHEN SUPPLIES	2,088	5,353	299	2,319	4,984	3,500	3,500	3,562	3,500		**3,500**	-
54005	CLOTHING INSIGNIA & LINENS	-	40	-	210	407	-	-	-	-		**-**	-
54007	DRUGS & PERSONAL CARE PRODUCTS	27	154	-	9	-	500	500	675	500		**500**	-
54008	AGRICULTURAL SUPPLIES	400	129	200	110	282	500	500	300	500		**500**	-
54009	TELECOMMUNICATION SUPPLIES	67	131	3,307	1,743	1,246	700	700	10	700		**700**	-
54013	NEWSPAPERS & PERIODICALS	213	213	213	213	-	500	500	-	500		**500**	-
54014	BOOKS,PAMPHLETS, MOVIES,ETC	752	541	574	623	1,327	1,500	1,500	1,740	1,500		**1,500**	-
54015	CONSUMABLE MAINTENANCE SUPPLIE	3,692	3,828	3,030	2,235	2,914	3,850	3,850	2,059	3,850		**3,850**	-
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	8,126	5,179	3,700	6,357	6,013	10,000	10,000	2,953	10,000		**10,000**	-
54020	REPAIR PARTS	(58)	2,960	30	-	-	300	300	1	300		**300**	-
54021	TIRES TUBES & CHAINS	1,076	458	-	518	412	-	-	374	-		**-**	-

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010610 - JUVENILE COURT JUDGE		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
54022	RECORDING & CAMERA SUP & PROC	-	990	-	-	-	-	-	-	-		**-**	-
54025	LUMBER & OTHER BLDG MATERIALS	107	-	19	-	-	-	-	1,405	-		**-**	-
54026	PAINT & GLASS & RELATED SUPP	105	832	561	38	466	-	-	774	-		**-**	-
54030	MISCELLANEOUS SUPPLIES & PARTS	856	416	511	-	346	-	-	2,065	-		**-**	-
54043	MEDICAL SUPPLIES	-	300	18	-	-	-	-	-	-		**-**	-
54047	MINOR COMPUTER EQUIPMENT	179	-	-	-	-	7,386	7,386	1,980	7,386		**7,386**	-
54048	MINOR COMPUTER SOFTWARE	-	-	275	-	-	-	-	-	-		**-**	-
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	4,661	4,661	-	4,661		**4,661**	-
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	571	571	-	433		**433**	(138)
57007	PERFORMANCE & SURETY BONDS	74	248	330	116	248	-	-	98	-		**-**	-
58002	RENT ON OFF MACHINES FURN & EQ	9,534	9,577	8,740	10,080	2,797	4,168	4,168	3,231	4,306		**4,306**	138
59002	LAND IMPROVEMENTS	-	-	94	-	-	-	-	-	-		**-**	-
59021	M&E-COMPUTER HARDWARE	-	250	-	416	34	-	-	3,812	-		**-**	-
	Operating Expenditures Subtotal:	*158,192*	*196,770*	*180,511*	*134,496*	*164,331*	*205,486*	*205,486*	*119,677*	*205,486*		***205,486***	*-*
	1010610-JUVENILE COURT JUDGE Totals:	***4,265,078***	***4,324,630***	***4,313,173***	***4,445,567***	***4,498,863***	***4,863,452***	***4,863,452***	***3,415,822***	***4,984,568***		***4,984,568***	***121,116***

1010610 JUVENILE COURT JUDGE

Salaries	FY 2024	FY 2025
Salaries - full-time	3,016,217	3,032,141
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	1,000	1,000
Promotions	0	155,731
Longevity	45,450	43,125
Raises	109,753	0
Total Salaries	**3,172,420**	**3,231,997**

Authorized Positions	FY 2024	FY 2025
Full-time		
Administrator Juvenile Court	1.00	1.00
Appointed Official	1.00	1.00
Building & Grounds Custodian	1.00	1.00
Court Director	1.00	1.00
Custodian	1.00	1.00
Custody & Visitation Supervisor	1.00	1.00
Executive Secretary	2.00	1.00
Informal Adjustment Supervisor	1.00	1.00
Intake & Family Services Specialist	7.00	11.00
Intake & Family Services Supervisor	1.00	1.00

Authorized Positions	**FY 2024**	**FY 2025**
Intake Specialist	3.00	0.00
Juvenile Court Administration Support Specialist	2.00	2.00
Juvenile Court Officer Supervisor	1.00	1.00
Juvenile Court Magistrate	0.00	4.00
Juvenile Court Referee	4.00	0.00
Juvenile Court Security Officer	6.00	6.00
Juvenile Probation Officer	11.00	7.00
Juvenile Probation Supervisor	1.00	1.00
Process Server	1.00	2.00
Process Server Supervisor	1.00	1.00
Secretary	5.00	6.00
Social Services Specialist	2.00	2.00
Social Services Supervisor	1.00	1.00
Full-time Total	**55.00**	**53.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010620 - JUVENILE COURT DETENTION UNIT		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	1,098,611	1,226,355	1,173,221	1,239,220	1,429,747	1,826,452	1,826,452	1,196,666	1,811,104		**1,811,104**	(15,348)
51002	SALARIES-OVERTIME (REGULAR)	81,186	95,014	96,481	84,182	133,874	75,000	75,000	115,156	75,000		**75,000**	-
51015	SALARIES - LONGEVITY	14,775	15,450	15,300	14,550	9,825	10,875	10,875	8,700	9,375		**9,375**	(1,500)
51042	OJI INDEMNITY	-	11	-	3,216	-	-	-	-	-		**-**	-
52001	FICA	87,881	98,450	95,218	103,026	117,851	146,293	146,293	99,064	145,004		**145,004**	(1,289)
52002	MEDICAL INSURANCE	555,838	511,027	606,760	565,227	479,041	435,135	435,135	301,297	617,338		**617,338**	182,203
52003	LIFE INSURANCE	2,265	1,386	1,224	1,224	1,224	1,224	1,224	783	1,224		**1,224**	-
52007	STATE PENSION-TCRS, LEGACY	114,071	122,554	102,940	102,851	92,260	105,761	105,761	71,032	90,498		**90,498**	(15,263)
52008	SELF INSURANCE	11,243	11,382	10,949	11,887	14,109	10,268	10,268	8,910	10,268		**10,268**	-
52009	STATE TCRS HYBRID 401K 5% CONT	20,687	24,951	29,106	31,799	44,730	60,572	60,572	39,593	63,992		**63,992**	3,420
52010	STATE-TCRS-HYBRD 4% BENEFIT	6,092	9,936	11,653	13,118	23,212	29,616	29,616	21,142	33,660		**33,660**	4,044
52014	TCRS-BRIDGE PLAN, HYBRID	-	-	-	14	-	-	-	-	-		**-**	-
52015	TCRS-HYB-STABILIZATION RATE	10,455	(8,972)	-	-	-	-	-	-	-		**-**	-
	Salary & Benefits Subtotal	*2,003,104*	*2,107,544*	*2,142,852*	*2,170,314*	*2,345,873*	*2,701,196*	*2,701,196*	*1,862,343*	*2,857,463*		***2,857,463***	*156,267*
53003	REP & MAINT BUILDINGS	17,440	11,882	51,777	16,154	24,950	10,000	10,000	5,221	10,000		**10,000**	-
53004	REP & MAINT AUTOMOBILES & TRUC	4,689	54	46	104	130	250	250	438	250		**250**	-
53005	REP & MAINT MACHINERY & EQUIPT	-	-	-	-	-	3,000	3,000	-	3,000		**3,000**	-
53009	REP & MAINT MAINTENANCE AGREEM	8,356	2,290	3,435	1,145	-	5,000	5,000	6,018	5,000		**5,000**	-
53012	REP & MAINT MISCELLANEOUS	257	613	1,252	571	481	700	700	10,079	700		**700**	-
53015	UTILITY SERVICES-ELECTRICITY	49,821	45,149	39,322	40,204	43,991	45,000	45,000	26,572	45,000		**45,000**	-
53016	UTILITY SERVICES-WATER	-	-	-	-	-	1,000	1,000	-	1,000		**1,000**	-
53017	UTILITY SERVICES-GAS	5,870	5,093	5,043	7,072	9,302	7,500	7,500	7,075	7,500		**7,500**	-
53018	CELLULAR SERVICE	1,294	1,308	928	836	907	1,300	1,300	682	1,300		**1,300**	-
53019	MEDICAL DENTAL & HOSPITAL SERV	72,662	72,980	83,470	86,613	105,771	109,300	109,300	71,572	109,300		**109,300**	-
53026	LABORATORY SERVICES	-	-	-	180	-	-	-	-	-		**-**	-
53041	TRAVEL LOCAL	-	75	39	-	-	1,000	1,000	-	1,000		**1,000**	-
53042	MEETINGS,SEMINARS,ETC.	650	1,523	1,142	1,558	1,241	1,500	1,500	2,625	1,500		**1,500**	-
53044	POSTAGE FREIGHT & OTHER TRANS	7	21	-	-	-	50	50	-	50		**50**	-
53047	MEMBERSHIPS	-	-	-	-	220	-	-	-	-		**-**	-
53050	MISCELLANEOUS PURCHASED SERVIC	2,538	5,284	1,847	9,495	6,692	1,750	1,750	6,277	1,750		**1,750**	-
53051	CONTRACT LEGAL SERVICES	-	-	-	-	-	5,750	5,750	-	5,750		**5,750**	-
53055	LAUNDRY SERVICE	-	-	-	-	-	-	-	3,328	-		**-**	-
53056	DISINFECTING & PEST CONTROL	-	-	-	-	-	100	100	-	100		**100**	-
53059	SECURITY SERVICES	-	-	702	-	-	-	-	-	-		**-**	-
53061	DISPOSAL SERVICES	-	240	73	-	65	-	-	-	-		**-**	-
53091	INTERPRETERS FEES	-	-	454	63	-	-	-	-	-		**-**	-
53500	COVID-19	-	2,327	2,418	446	-	-	-	-	-		**-**	-
54001	OFFICE SUPPLIES & FORMSTS	1,553	1,552	2,106	2,282	7,740	4,000	4,000	2,225	4,000		**4,000**	-
54002	SMALL TOOLS & MINOR FURN&EQUIP	1,039	79	2,429	174	1,951	2,000	2,000	122	2,000		**2,000**	-
54003	HVAC SUPPLIES/FUEL FOR HEATING	-	182	-	-	-	-	-	-	-		**-**	-
54004	FOOD & KITCHEN SUPPLIES	53,452	41,205	44,443	74,758	77,761	67,000	67,000	39,943	67,000		**67,000**	-
54005	CLOTHING INSIGNIA & LINENS	-	4,284	3,014	4,779	961	6,000	6,000	3,869	6,000		**6,000**	-
54007	DRUGS & PERSONAL CARE PRODUCTS	5,930	3,188	7,651	2,286	828	4,000	4,000	195	4,000		**4,000**	-
54009	TELECOMMUNICATION SUPPLIES	384	17	764	1,317	3,633	1,100	1,100	871	1,100		**1,100**	-
54012	LAB SUPPLIES CHEMICALS & OXYGN	228	-	-	-	-	-	-	-	-		**-**	-
54013	NEWSPAPERS & PERIODICALS	-	-	-	73	-	-	-	-	-		**-**	-
54014	BOOKS,PAMPHLETS, MOVIES,ETC	-	-	-	-	-	1,500	1,500	-	1,500		**1,500**	-
54015	CONSUMABLE MAINTENANCE SUPPLIE	16,114	13,497	19,257	13,571	15,071	12,000	12,000	4,520	12,000		**12,000**	-

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010620 - JUVENILE COURT DETENTION UNIT		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**Adopted**	**Amended**	**YTD Thru 3/31/2024**	**Requested**	**Cuts**	**Proposed**	**Change from PY Adopted**
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	2,787	103	63	189	-	500	500	614	500		**500**	-
54019	RECREATIONAL SUPPLIES	53	-	-	-	34	-	-	546	-		**-**	-
54020	REPAIR PARTS	-	-	406	-	-	-	-	-	-		**-**	-
54022	RECORDING & CAMERA SUP & PROC	649	-	-	-	-	-	-	-	-		**-**	-
54026	PAINT & GLASS & RELATED SUPP	163	184	486	-	218	-	-	-	-		**-**	-
54030	MISCELLANEOUS SUPPLIES & PARTS	2,280	3,470	486	451	3,144	-	2,675	3,600	-		**-**	-
54043	MEDICAL SUPPLIES	17,421	1,255	1,740	686	2,554	21,500	21,500	1,860	21,500		**21,500**	-
54046	SOFTWARE LICENSE FEES	-	-	-	7	1	-	-	-	-		**-**	-
54047	MINOR COMPUTER EQUIPMENT	-	-	-	888	333	3,166	3,166	-	3,166		**3,166**	-
54048	MINOR COMPUTER SOFTWARE	-	-	-	-	726	-	-	-	-		**-**	-
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	1,858	1,858	-	1,470		**1,470**	(388)
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	181	181	-	137		**137**	(44)
57007	PERFORMANCE & SURETY BONDS	24	62	236	62	292	250	250	124	250		**250**	-
58002	RENT ON OFF MACHINES FURN & EQ	2,683	2,657	2,518	2,882	750	461	461	1,354	893		**893**	432
59020	COVID - COMPUTERS	-	-	116	-	-	-	-	-	-		**-**	-
59021	M&E-COMPUTER HARDWARE	-	-	-	1,850	1,528	-	-	-	-		**-**	-
59045	M&E-KITCHEN EQUIPMENT	-	37,272	-	-	-	-	-	-	-		**-**	-
	Operating Expenditures Subtotal:	*268,344*	*257,846*	*277,663*	*270,696*	*311,275*	*318,716*	*321,391*	*199,730*	*318,716*		***318,716***	-
	1010620-JUVENILE COURT DETENTION UNIT Totals:	***2,271,448***	***2,365,390***	***2,420,515***	***2,441,010***	***2,657,148***	***3,019,912***	***3,022,587***	***2,062,073***	***3,176,179***		***3,176,179***	***156,267***

1010620 JUVENILE COURT DETENTION UNIT

Salaries	**FY 2024**	**FY 2025**
Salaries - full-time	1,703,469	1,811,104
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	75,000	75,000
Promotions	90,000	0
Longevity	10,875	9,375
Raises	32,983	0
Total Salaries	**1,912,327**	**1,895,479**

Authorized Positions	**FY 2024**	**FY 2025**
Full-time		
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	**34.00**	**34.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010630 - JUVENILE COURT-IV D-ADMIN		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	309,768	312,103	319,041	331,944	328,205	353,857	353,857	275,022	390,213		**390,213**	36,356
51015	SALARIES - LONGEVITY	4,350	5,175	5,400	5,550	5,700	5,175	5,175	5,175	5,625		**5,625**	450
52001	FICA	23,571	23,836	24,427	25,412	25,112	27,466	27,466	21,033	30,282		**30,282**	2,816
52002	MEDICAL INSURANCE	40,001	39,680	40,167	40,167	44,900	55,669	55,669	41,752	63,262		**63,262**	7,593
52003	LIFE INSURANCE	275	182	145	145	152	144	144	108	144		**144**	-
52007	STATE PENSION-TCRS, LEGACY	46,081	46,642	47,692	49,611	44,605	39,213	39,213	30,575	44,364		**44,364**	5,151
52008	SELF INSURANCE	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,201	1,208		**1,208**	-
52009	STATE TCRS HYBRID 401K 5% CONT	-	-	-	-	1,096	4,634	4,634	3,610	4,702		**4,702**	68
52010	STATE-TCRS-HYBRD 4% BENEFIT	-	-	-	-	816	2,414	2,414	1,928	2,473		**2,473**	59
	Salary & Benefits Subtotal	*425,254*	*428,826*	*438,080*	*454,037*	*451,794*	*489,780*	*489,780*	*380,404*	*542,273*		***542,273***	*52,493*
53003	REP & MAINT BUILDINGS	5,068	1,245	10,289	6,410	8,901	20,000	20,000	733	20,000		**20,000**	-
53009	REP & MAINT MAINTENANCE AGREEM	7,738	3,583	3,243	4,284	1,948	10,000	10,000	-	10,000		**10,000**	-
53012	REP & MAINT MISCELLANEOUS	2,138	3,726	3,150	2,669	1,350	3,000	3,000	-	3,000		**3,000**	-
53015	UTILITY SERVICES-ELECTRICITY	14,847	14,474	14,478	16,087	16,056	18,000	18,000	5,552	18,000		**18,000**	-
53016	UTILITY SERVICES-WATER	1,513	1,455	1,373	386	1,604	2,100	2,100	1,184	2,100		**2,100**	-
53017	UTILITY SERVICES-GAS	-	-	-	-	-	500	500	-	500		**500**	-
53018	CELLULAR SERVICE	612	343	-	-	-	500	500	-	500		**500**	-
53041	TRAVEL LOCAL	97	376	109	98	594	1,000	1,000	121	1,000		**1,000**	-
53042	MEETINGS,SEMINARS,ETC.	1,100	1,035	2,331	2,501	369	5,000	5,000	2,260	5,000		**5,000**	-
53044	POSTAGE FREIGHT & OTHER TRANS	-	-	-	-	-	100	100	-	100		**100**	-
53047	MEMBERSHIPS	2,130	2,931	2,005	2,730	3,035	1,800	1,800	1,570	1,800		**1,800**	-
53050	MISCELLANEOUS PURCHASED SERVIC	795	-	1,560	1,276	3,281	4,000	4,000	1,414	4,000		**4,000**	-
53058	DUPLICATING SERVICES	-	-	-	-	-	250	250	-	250		**250**	-
53059	SECURITY SERVICES	972	-	604	869	-	1,200	1,200	-	1,200		**1,200**	-
53091	INTERPRETERS FEES	50	-	-	-	100	1,000	1,000	-	1,000		**1,000**	-
53500	COVID-19	-	-	25	-	-	-	-	-	-		**-**	-
54001	OFFICE SUPPLIES & FORMSTS	5,066	1,812	2,991	3,723	3,998	4,000	4,000	1,420	4,000		**4,000**	-
54002	SMALL TOOLS & MINOR FURN&EQUIP	120	-	198	-	45	500	500	257	500		**500**	-
54003	HVAC SUPPLIES/FUEL FOR HEATING	-	-	1,319	-	-	-	-	-	-		**-**	-
54004	FOOD & KITCHEN SUPPLIES	659	659	719	719	719	1,000	1,000	540	1,000		**1,000**	-
54009	TELECOMMUNICATION SUPPLIES	59	252	333	16	-	500	500	-	500		**500**	-
54014	BOOKS,PAMPHLETS, MOVIES,ETC	736	717	854	714	-	1,500	1,500	-	1,500		**1,500**	-
54015	CONSUMABLE MAINTENANCE SUPPLIE	635	299	454	377	382	1,300	1,300	273	1,300		**1,300**	-
54041	DENTAL SUPPLIES	-	-	-	-	113	-	-	-	-		**-**	-
54047	MINOR COMPUTER EQUIPMENT	888	-	1,003	613	1,069	3,000	3,000	1,179	3,000		**3,000**	-
58002	RENT ON OFF MACHINES FURN & EQ	2,079	2,079	1,905	2,079	1,905	3,200	3,200	349	3,200		**3,200**	-
58003	RENT ON EQUIP & MACHINERY	-	-	-	-	-	300	300	-	300		**300**	-
59021	M&E-COMPUTER HARDWARE	2,218	-	-	-	1,906	-	-	3,384	-		**-**	-
	Operating Expenditures Subtotal:	*49,520*	*34,986*	*48,943*	*45,551*	*47,375*	*83,750*	*83,750*	*20,236*	*83,750*		***83,750***	*-*
	1010630-JUVENILE COURT-IV D-ADMIN Totals:	***474,774***	***463,812***	***487,023***	***499,588***	***499,169***	***573,530***	***573,530***	***400,640***	***626,023***		***626,023***	***52,493***

1010630 JUVENILE COURT-IV D-ADMIN

Salaries	FY 2024	FY 2025
Salaries - full-time	341,551	360,213
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	30,000
Longevity	5,175	5,625
Raises	12,306	0
Total Salaries	**359,032**	**395,838**

Authorized Positions	FY 2024	FY 2025
Full-time		
Child Support Magistrate	2.00	3.00
Juvenile Court Referee	1.00	0.00
Office Supervisor	1.00	1.00
Full-time Total	**4.00**	**4.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010640 - JUV CT-VOLUNTEER SERVICES		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**Adopted**	**Amended**	**YTD Thru 3/31/2024**	**Requested**	**Cuts**	**Proposed**	**Change from PY Adopted**
51001	SALARIES	84,788	87,944	87,531	91,562	85,936	95,720	95,720	74,014	100,098		**100,098**	4,378
51015	SALARIES - LONGEVITY	1,050	1,200	1,350	1,500	975	1,575	1,575	1,575	1,725		**1,725**	150
52001	FICA	6,394	6,651	6,639	6,957	6,456	7,443	7,443	5,563	7,789		**7,789**	346
52002	MEDICAL INSURANCE	23,514	23,710	23,612	23,514	26,624	39,978	39,978	29,983	45,428		**45,428**	5,450
52003	LIFE INSURANCE	137	94	72	72	72	72	72	54	72		**72**	-
52007	STATE PENSION-TCRS, LEGACY	12,592	13,105	13,065	13,680	9,676	7,462	7,462	5,682	7,997		**7,997**	535
52008	SELF INSURANCE	604	604	604	604	604	604	604	480	604		**604**	-
52009	STATE TCRS HYBRID 401K 5% CONT	-	-	-	-	991	2,337	2,337	1,847	2,371		**2,371**	34
52010	STATE-TCRS-HYBRD 4% BENEFIT	-	-	-	-	515	1,217	1,217	986	1,247		**1,247**	30
	Salary & Benefits Subtotal	*129,079*	*133,308*	*132,873*	*137,889*	*131,849*	*156,408*	*156,408*	*120,184*	*167,331*		***167,331***	*10,923*
53015	UTILITY SERVICES-ELECTRICITY	3,885	3,762	3,277	3,350	3,666	3,500	3,500	2,197	3,500		**3,500**	-
53017	UTILITY SERVICES-GAS	2,709	2,351	2,327	3,264	4,293	3,700	3,700	3,265	3,700		**3,700**	-
53018	CELLULAR SERVICE	305	309	215	170	-	400	400	-	400		**400**	-
53042	MEETINGS,SEMINARS,ETC.	262	-	-	90	-	500	500	-	500		**500**	-
53046	PUBLISHING DUPLICATING & BINDI	-	-	-	-	-	250	250	-	250		**250**	-
53050	MISCELLANEOUS PURCHASED SERVIC	-	45	-	-	-	400	400	-	400		**400**	-
54001	OFFICE SUPPLIES & FORMSTS	3,470	2,782	1,302	1,702	2,581	3,900	3,900	917	3,900		**3,900**	-
54004	FOOD & KITCHEN SUPPLIES	114	87	-	169	-	1,500	1,500	-	1,500		**1,500**	-
54007	DRUGS & PERSONAL CARE PRODUCTS	-	-	-	-	-	50	50	-	50		**50**	-
54018	MOTOR FUEL LUBRICANTS ANTIFREZ	167	-	-	-	-	-	-	-	-		**-**	-
55010	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	426	426	-	426		**426**	-
55015	INTEREST ON CAPITAL LEASES	-	-	-	-	-	52	52	-	40		**40**	(12)
58002	RENT ON OFF MACHINES FURN & EQ	-	-	-	-	292	522	522	491	534		**534**	12
	Operating Expenditures Subtotal:	*10,912*	*9,336*	*7,121*	*8,745*	*10,832*	*15,200*	*15,200*	*6,870*	*15,200*		***15,200***	*-*
	1010640-JUV CT-VOLUNTEER SERVICES Totals:	***139,991***	***142,644***	***139,994***	***146,634***	***142,681***	***171,608***	***171,608***	***127,054***	***182,531***		***182,531***	***10,923***

1010640 JUVENILE COURT VOLUNTEER SERVICES

Salaries	FY 2024	FY 2025
Salaries - full-time	92,696	96,404
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	3,694
Longevity	1,575	1,725
Raises	3,024	0
Total Salaries	**97,295**	**101,823**

Authorized Positions	FY 2024	FY 2025
Full-time		
Community Service Officer	2.00	2.00
Full-time Total	**2.00**	**2.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010660 - JUV CT-CASA		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**Adopted**	**Amended**	**YTD Thru 3/31/2024**	**Requested**	**Cuts**	**Proposed**	**Change from PY Adopted**
51001	SALARIES	45,459	38,741	44,406	46,388	41,524	50,788	50,788	38,987	55,781		**55,781**	4,993
51015	SALARIES - LONGEVITY	-	-	-	-	375	-	-	-	-		**-**	-
52001	FICA	3,420	2,918	3,316	3,468	3,117	3,885	3,885	2,871	4,267		**4,267**	382
52002	MEDICAL INSURANCE	7,846	9,540	23,612	23,612	23,514	23,514	23,514	17,636	26,716		**26,716**	3,202
52003	LIFE INSURANCE	69	39	36	36	36	36	36	27	36		**36**	-
52007	STATE PENSION-TCRS, LEGACY	-	-	-	-	-	52	52	-	735		**735**	683
52008	SELF INSURANCE	302	211	302	302	302	302	302	253	302		**302**	-
52009	STATE TCRS HYBRID 401K 5% CONT	2,273	1,853	2,220	2,319	2,095	2,539	2,539	1,949	2,539		**2,539**	-
52010	STATE-TCRS-HYBRD 4% BENEFIT	662	741	889	958	1,087	1,304	1,304	1,041	1,336		**1,336**	32
52015	TCRS-HYB-STABILIZATION RATE	1,156	(480)	-	-	-	-	-	-	-		**-**	-
	Salary & Benefits Subtotal	*61,187*	*53,563*	*74,781*	*77,083*	*72,050*	*82,420*	*82,420*	*62,764*	*91,712*		***91,712***	*9,292*
53003	REP & MAINT BUILDINGS	-	-	-	225	-	-	-	-	-		**-**	-
53018	CELLULAR SERVICE	305	309	215	214	453	300	300	341	300		**300**	-
53041	TRAVEL LOCAL	-	-	-	-	-	500	500	-	500		**500**	-
53042	MEETINGS,SEMINARS,ETC.	1,401	100	1,093	(428)	665	1,000	1,000	242	1,000		**1,000**	-
53046	PUBLISHING DUPLICATING & BINDI	-	-	-	-	-	250	250	-	250		**250**	-
53047	MEMBERSHIPS	545	445	375	313	175	300	300	-	300		**300**	-
53049	PARKING	-	37	-	-	-	-	-	-	-		**-**	-
53050	MISCELLANEOUS PURCHASED SERVIC	-	-	-	971	1,546	100	100	554	100		**100**	-
54001	OFFICE SUPPLIES & FORMSTS	2,398	1,717	746	625	348	1,800	1,800	-	1,800		**1,800**	-
54004	FOOD & KITCHEN SUPPLIES	126	-	-	-	326	500	500	180	500		**500**	-
54008	AGRICULTURAL SUPPLIES	-	-	-	40	-	-	-	-	-		**-**	-
54009	TELECOMMUNICATION SUPPLIES	-	-	-	47	-	-	-	-	-		**-**	-
54015	CONSUMABLE MAINTENANCE SUPPLIE	27	-	-	264	202	-	-	72	-		**-**	-
54022	RECORDING & CAMERA SUP & PROC	-	-	-	-	57	-	-	-	-		**-**	-
54026	PAINT & GLASS & RELATED SUPP	-	-	-	74	-	-	-	-	-		**-**	-
59021	M&E-COMPUTER HARDWARE	-	-	-	500	-	-	-	-	-		**-**	-
	Operating Expenditures Subtotal:	*4,802*	*2,608*	*2,429*	*2,845*	*3,772*	*4,750*	*4,750*	*1,389*	*4,750*		***4,750***	*-*
	1010660-JUV CT-CASA Totals:	***65,989***	***56,171***	***77,210***	***79,928***	***75,822***	***87,170***	***87,170***	***64,153***	***96,462***		***96,462***	***9,292***

1010660 JUVENILE COURT - CASA

Salaries	FY 2024	FY 2025
Salaries - full-time	48,828	50,781
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	5,000
Longevity	0	0
Raises	1,960	0
Total Salaries	**50,788**	**55,781**

Authorized Positions	FY 2024	FY 2025
Full-time		
CASA Coordinator	1.00	1.00
Full-time Total	**1.00**	**1.00**

Hamilton County, Tennessee

Independent Offices - Budget Year 2025

1010680 - JC SAFE BABY COURT GRANT		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
51001	SALARIES	-	-	-	-	-	-	28,537	-	82,321		**82,321**	82,321
52001	FICA	-	-	-	-	-	-	15,265	-	6,298		**6,298**	6,298
52002	MEDICAL INSURANCE	-	-	-	-	-	-	-	-	33,396		**33,396**	33,396
52003	LIFE INSURANCE	-	-	-	-	-	-	-	-	45		**45**	45
52008	SELF INSURANCE	-	-	-	-	-	-	-	-	378		**378**	378
52009	STATE TCRS HYBRID 401K 5% CONT	-	-	-	-	-	-	-	-	4,116		**4,116**	4,116
52010	STATE-TCRS-HYBRD 4% BENEFIT	-	-	-	-	-	-	-	-	2,198		**2,198**	2,198
	Salary & Benefits Subtotal	*-*	*-*	*-*	*-*	*-*	*-*	*43,802*	*-*	*128,752*		***128,752***	*128,752*
53018	CELLULAR SERVICE	-	-	-	-	-	-	900	-	750		**750**	750
53041	TRAVEL LOCAL	-	-	-	-	-	-	500	-	500		**500**	500
53042	MEETINGS,SEMINARS,ETC.	-	-	-	-	-	-	15,000	293	3,500		**3,500**	3,500
53044	POSTAGE FREIGHT & OTHER TRANS	-	-	-	-	-	-	1,000	-	500		**500**	500
53046	PUBLISHING DUPLICATING & BINDI	-	-	-	-	-	-	2,500	-	750		**750**	750
53047	MEMBERSHIPS	-	-	-	-	-	-	-	125	2,000		**2,000**	2,000
53050	MISCELLANEOUS PURCHASED SERVIC	-	-	-	-	-	-	-	-	14,141		**14,141**	14,141
53067	PROGRAM ENRICHMENT	-	-	-	-	-	-	50,000	-	20,000		**20,000**	20,000
53091	INTERPRETERS FEES	-	-	-	-	-	-	-	-	2,000		**2,000**	2,000
54001	OFFICE SUPPLIES & FORMSTS	-	-	-	-	-	-	62,500	-	20,000		**20,000**	20,000
58002	RENT ON OFF MACHINES FURN & EQ	-	-	-	-	-	-	3,500	-	3,500		**3,500**	3,500
	Operating Expenditures Subtotal:	*-*	*-*	*-*	*-*	*-*	*-*	*135,900*	*418*	*67,641*		***67,641***	*67,641*
	1010680-JC SAFE BABY COURT GRANT Totals:	***-***	***-***	***-***	***-***	***-***	***-***	***179,702***	***418***	***196,393***		***196,393***	***196,393***

1010680 JUVENILE COURT - SAFE BABY COURT GRANT

Salaries	FY 2024	FY 2025
Salaries - full-time	0	82,321
Salaries - part-time	0	0
Call ins	0	0
Salaries - overtime	0	0
Promotions	0	0
Longevity	0	0
Raises	0	0
Total Salaries	**-**	**82,321**

Authorized Positions	FY 2024	FY 2025
Full-time		
	0.00	1.25
Full-time Total	**0.00**	**1.25**

Chattanooga Tourism Company

BUDGET REQUEST APPLICATION
FY 2024-2025

A. Cover Form

Organization Name: Chattanooga Tourism Co.

Organization Legal Name: Chattanooga Area Convention & Visitors Bureau Inc.

Project Name(s): Economic development through tourism promotion

Federal Tax ID#: 62-0156713

Mailing Address: 200 W MLK Blvd., Suite 1200, Chattanooga TN 37402

Hamilton County Address: 200 W MLK Blvd., Suite 1200, Chattanooga TN 37402

Year Established: 1939 *est 1939 w/current name incorporated 1965

Years organization has operated in Hamilton County or served Hamilton County residents: 85

Organization's authorizing official contact: Barry White

Organization's application contact person: Susan Harris

Fiscal year operating budget: $ 12,627,086 *pending

Current fiscal year start/end date: 1/1/24-12/31/2024

First time applicant: NO

Requested county funds: $ 10,934,138

The above and following schedules embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year ending June 30, 2025 (fiscal year 2025) **represents the minimum needs of the Tourism Co. Upon acceptance and approval by Hamilton County, the Tourism Co. Board will approve an annual operating budget.**

Signature of President or Board Chair

Signature of Executive Director

THIS ALLOCATION REQUEST IS DUE BY JANUARY 31,2024

B. Grant Application

STATEMENT OF NEED

1. What needs does your program address, and why is it important to the Hamilton County population?

The Tourism Co. serves the community by using lodging taxes paid by non-residents to inspire more people to visit Hamilton County. Visitor spending contributes to quality of place, resident savings, thriving local businesses, job creation, capital investment, and public services including education and safety.

2. Provide data and statistics that support your organization's needs.

The 2022 Economic Impact of Travel on Tennessee report reveals tourism in Hamilton County generated $1,6 billion in domestic visitor spending, an 8% increase from 2021. Visitor spending in Hamilton County generated $167,779,100 in state and local tax revenue. If it were not for state and local taxes generated by tourism spending, each Hamilton County household would pay $1,138 more in state and local taxes. Visitor spending directly supported 12,345 jobs in Hamilton County.

See attached Support TDTD Hamilton_2022_County_Snapshot

OUTCOMES / OUTPUTS / INITIATIVES

3. How do you plan to utilize grant money awarded by Hamilton County?

Consistent with our strategic plan, the Chattanooga Tourism Co. pursues the following goals: 1) drive visitor demand by increasing business development and enhancing brand awareness, 2) strengthen visitor experiences, and 3) communicate relevance and viability through community relations and advocacy, and maximizing organizational effectiveness. Key objectives include targeted promotional strategies to attract more meetings, conventions, and sporting events.

4. What results are you committed to achieving during the grant period? What key performance measures will you use to evaluate and track those results? (750-word suggestion)

Targeted promotional strategies are consistently evaluated to ensure effectiveness and metrics such as reach, impressions, and conversion rates. Brand awareness is measured via website analytics, social media engagement, and earned media value. Sales and services for meetings, conventions and sporting events are measured through group leads, contracted room nights, and contracted attendees, as well as economic impact per event.

Specific targets for the destination and the organization are included in the attached strategic plan. Destinations targets include metrics which the Tourism Co. indirectly influences and measures through our work, while organization targets include metrics which the Tourism Co. directly affects through our work.

5. What entities do you collaborate with which could also benefit from monies awarded by Hamilton County?

We collaborate with local municipalities, economic development organizations, philanthropic foundations and other local not-for-profit agencies, public facilities such as the Convention Center and Finley Stadium, local and state elected officials and anyone else who shares our vision to improve Hamilton County through tourism promotion and development.

6. What is your organization's long-term vision, as it relates to your philanthropy and operations?

The mission of the Tourism Co. is to promote and develop visitor experiences for our community's economic and social prosperity. We are guided by our commitments to 1) enhance quality of place for our residents through tourism, 2) connect visitors to their best Chattanooga brand experiences, and 3) champion tourism-related economic opportunities for our industry and community stakeholders. We champion economic development through tourism.

C. Evaluation and Sustainability

7. If you utilize any evidence-based programs, please indicate which state and/or federal websites list the program and the rating given.

n/a

8. Describe how your organization plans to sustain services financially if Hamilton County funds do not extend past the awarded fiscal year

For fiscal year ended 6/30/2023, the Tourism Co. received 51.3% of the lodging taxes in Hamilton County and its municipalities. This amount totaled $11,151,900.23. For fiscal year ended 6/30/2024, the Tourism Co. received a flat amount of $10,366,500, or 92.96% of fiscal year 2023. The fiscal year 2025 request is calculated by estimating 92.96% of Hamilton County's projected lodging tax revenues. Pursuant to direction provided by the Mayor and Hamilton County Board of Commissioners for FY 2024, we are actively engaging in strategies to collaborate with the City of Chattanooga to receive a portion of the lodging taxes collected in Chattanooga. Additionally, we will continue to educate stakeholders and elected officials in all municipalities in Hamilton County regarding the value of tourism to ensure visitor-generated lodging taxes are expended in alignment with T.C.A. § 67-4-1403.

D. Budget, Supporting Financial Documents and Attachments

Submit each of the following and complete the schedules that follow. If a document is not attached to your submission, please select N/A in the appropriate dropdown box:

- Your most recent audit (and previous two audits for organizations with a budget of $750,000 or more)

  Document Attached
- The organization's current operating budget - Schedule I

  Document Attached
- A Form 990 from the previous three (3) years

  Document Attached
- IRS Letter of Determination

  Document Attached
- Current Certificate of Existence with the State of Tennessee

  Document Attached
- Demographic information for clients served - Schedule II

  N/A
- Board & Staff Information - Schedule III

  Document Attached
- Grants, Contracts, MOU Table - Schedule IV

  Document Attached
- Strategic Plan

  Document Attached
- Letters of Support

  Document Attached

Schedule I

PROGRAM BUDGET SUPPORT REVENUE

Tourism Co. budget year is 1/1 - 12/31, so FY 2024 is our approved 2023 budget and FY 2025 is our tentative 2024 budget.

NAME OF AGENCY BUDGET BY SERVICES FOR	FY 2024 Approved Budget	FY 2025 Proposed Budget	REVENUES Support/ Revenues	EXPENSES/EXPENDITURES PROGRAM SERVICES Program 1	Program 2	Program 3	Total Prog. Servs.	SUPPORT SERVICES Mgmt & General	Fund Raising	Total Supp. Serv.
SUPPORT/REVENUE FOR CURRENT OPERATIONS:										
Contributions		0								
Net Proceeds Special Events		0								
Designations		0								
United Way		0								
Fees/Grants from Governmental Agencies	150,000	1,667,323	1,667,323							
Membership Dues	200,000	0								
Program Income	1,773,303	0								
Sales to Public		25,625	25,625							
Investment Income		0								
Transfers to Operating Budget										
Income from Previous Year		0								
Miscellaneous		0								
*Support Requested from Hamilton County	12,033,808	10,934,138	10,934,138							
TOTAL SUPPORT/REVENUES	14,157,111	12,627,086	12,627,086							
EXPENDITURES FOR CURRENT OPERATIONS:										
Salaries Only (No Benefits)	3,150,395	2,861,555		2,861,555			2,861,555			0
Employee Health & Retirement Benefits	516,632	477,207		477,207			477,207			0
Employment Taxes, etc.	236,968	208,417		208,417			208,417			0
Professional Fees/Contract Service Payments	160,390	174,652		174,652			174,652			0
Supplies	13,140	11,582		11,582			11,582			0
Telephone	60,786	57,515		57,515			57,515			0
Postage and Shipping	65,000	65,000		65,000			65,000			0
Occupancy	178,284	142,172		142,172			142,172			0
Equipment Rental and Maintenance		0					0			0
Outside printing, art work, etc.	254,000	254,000		254,000			254,000			0
Local Transportation	51,600	45,237		45,237			45,237			0
Conferences, Conventions, etc.	71,664	80,335		80,335			80,335			0
Special Assistance to Individuals		0					0			0
Organization Dues	158,561	140,928		140,928			140,928			0
Awards and Grants ***See Below**	1,577,648	1,723,424		1,723,424			1,723,424			0
Fund Raising/Self-Support Activities		0					0			0
Insurance	14,741	23,493		23,493			23,493			0
Miscellaneous ***See Below**	7,647,300	6,384,235		6,384,235			6,384,235			0
Depreciation	20,000	60,867		60,867			60,867			0
National Dues/Support Payments		0					0			0
Equipment Purchases		0					0			0
TOTAL EXPENSES/EXPENDITURES	14,177,109	12,710,619		12,710,619	0	0	12,710,619	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(19,998)	(22,666)								

*****Miscellaneous includes Advertising, Public Relations, Research, Website, Business Development / Sales / Client Development, Promotional Materials, Destination Discovery Tours, Special Promotions **Awards & Grants includes $300,000 to the Convention Center plus general event support. No other grant funds are included or allocated.***

Program Beneficiary Statistics

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

Chattanooga Tourism Co.

Program Beneficiary Characteristics Clients/Patients/Recipients/Other		Fiscal 2024 Budget	Fiscal 2024 Projected	Fiscal 2025 Proposed Budget
1. Unduplicated Count of Program Beneficiaries	TOTAL	0	0	0
a. Total Continuing from Previous Fiscal Year				
b. Total New for the Year				
c. Total Terminated During the Year				
2. Age Group	TOTAL	0	0	0
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. Gender	TOTAL	0	0	0
a. Male				
b. Female				
c. Not Known/Other				
4. Ethnic Background	TOTAL	0	0	0
a. White				
b. Black				
c. Hispanic				
d. Oriental				
e. Other - Ethnic Minority				
f. Not Known				
5. Income Level	TOTAL	0	0	0
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	0	0	0
a. Hamilton County				
b. Outside of Hamilton County				
c. Not Known				

HAMILTON COUNTY, TENNESSEE
FISCAL YEAR 2025

Agency Name: Chattanooga Tourism Co.

1. Are the dollars Hamilton County appropriates to your agency designated for the benefit of a specific geographical segment of the community? 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	0.0%
City of Chattanooga	0.0%
City of East Ridge	0.0%
City of Signal Mountain	0.0%
City of Red Bank	0.0%
City of Soddy Daisy	0.0%
City of Lakesite	0.0%
City of Walden	0.0%
City of Collegedale	0.0%
City of Ridgeside	0.0%
City of Lookout Mountain	0.0%
All areas outside of Hamilton County	0.0%
Total	0.0%

Services and benefits are dependent on the choices of the leisure traveler or the location of the meeting, sporting event, or lodging, food, retail, or attraction . Hospitality employees live and work throughout Hamilton County. Overall economic impact generates taxes that benefit general government as well as individual tax payers and tourism-supportive adjacent industries.

Schedule of Positions, Salaries & Wages

Confidential (for Hamilton County internal use only)

Tourism Co. Board members are uncompensated volunteers

Chattanooga Tourism Co.

(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Board of Directors Title and/or Position	Name(s) Last Name, Initial	Part Time	#Years Emp	Emp. Covered by Retirement (a)	Current FY			Requested		
					# Weeks Employed	Annual Salary	Budgeted Salary	# Weeks Employed	Annual Salary	Budgeted Salary
Chair	Morrow, H	--		NO						
Vice-Chair	Dawes, D	--		NO						
Treasurer	Maragnano, L	--		NO						
Executive Committee Member	O'brien, J	--		NO						
Executive Committee Member	Sanford, K	--		NO						
Board Member	Ashford, R	--		NO						
Board Member	Defoor, K	--		NO						
Board Member, ex-officio	Eversole, J	--		NO						
Board Member	Freeman, E	--		NO						
Board Member, ex-officio	Mack, E	--		NO						
Board Member	Martinez, P	--		NO						
Board Member	Mathis, M	--		NO						
Board Member	Neil, E	--		NO						
Board Member, ex-officio	Wamp, W	--		NO						
Board Member	Williams, E	--		NO						
Board Member, ex-officio	Wood, C	--		NO						
Board Member, ex-officio, non-voting	White, B	--		--						
		--		--						
		--		--						
		--		--						

* 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.) Check if person is covered by retirement benefits.

Schedule of Positions, Salaries & Wages

Confidential (for Hamilton County internal use only)

Chattanooga Tourism Co.

(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Organization Staff Members Title and/or Position	Name(s) Last Name, Initial	Part Time	#Years Emp	Emp. Covered by Retirement (a)	Current			Requested		
					# Weeks Employed	Annual Salary	Budgeted Salary	# Weeks Employed	Annual Salary	Budgeted Salary
Chief Executive Officer	White, B	No	5.87	Yes	52.00	261,600		52.00	261,600	
Chief Operating Officer	Harris, S	No	1.70	Yes	52.00	179,284		52.00	179,284	
Chief Sports Officer	Morgan, T	No	11.37	Yes	52.00	140,700		52.00	140,700	
Chief Development Officer	Murphy, B	No	6.52	Yes	52.00	174,124		52.00	174,124	
Chief Marketng Officer	Blair, D	No	0.58	No	30.16	172,328		52.00	172,328	
Human Resources Director	Puffer, E	No	1.70	Yes	52.00	133,515		52.00	133,515	
Business Development Director	Dodd, L	No	17.14	Yes	52.00	106,107		52.00	106,107	
Public Relations & Advocacy Direc	Litchfield, P	No	19.77	Yes	52.00	96,559		52.00	96,559	
Cultural Tourism Director	Harrison, D	No	4.45	Yes	52.00	75,632		52.00	75,632	
Partnership Director	Burnette, C	No	0.55	No	28.60	21,864		52.00	21,864	
Brand Experience Director	Reedy, A	No	2.91	Yes	52.00	67,798		52.00	67,798	
Business Development Director	Smith, M	No	6.17	Yes	52.00	89,317		52.00	89,317	
Finance Director	Zumbaugh, M	Yes	4.98	Yes	52.00	81,336		52.00	81,336	
Business Development Director	Tatum, J	No	6.15	Yes	52.00	84,445		52.00	84,445	
Event Services Director	Terry, A	No	19.17	Yes	52.00	84,426		52.00	84,426	
Operations Director	Lawson, A	No	17.23	Yes	52.00	81,506		52.00	81,506	
Marketing Director	Phipps, S	No	4.29	Yes	52.00	74,680		52.00	74,680	
Business Development Director	Donlon, B	No	9.97	Yes	52.00	80,325		52.00	80,325	
Executive Assistant	Leonardo, K	No	1.08	Yes	52.00	70,302		52.00	70,302	
Digital Marketing Manager	Joyner, S	No	2.30	Yes	52.00	65,257		52.00	65,257	

* 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.) Check if person is covered by retirement benefits.

# of Years Employed are as of 12/31/2023

Schedule of Positions, Salaries & Wages

Confidential (for Hamilton County internal use only)

Chattanooga Tourism Co.

(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Organization Staff Members Title and/or Position	Name(s) Last Name, Initial	Part Time	#Years Emp	Emp. Covered by Retirement (a)	Current			Requested		
					# Weeks Employed	Annual Salary	Budgeted Salary	# Weeks Employed	Annual Salary	Budgeted Salary
Business Development Manager	van den Bos, M	No	1.65	Yes	52.00	63,567		52.00	63,567	
Public Relations Manager	Hammon, H	No	2.09	Yes	52.00	64,546		52.00	64,546	
Event Operations Director	Brinkley, C	No	4.40	Yes	52.00	49,017		52.00	49,017	
Partnerships Manager	Goodwin, M	No	1.35	Yes	52.00	15,758		52.00	15,758	
Graphic Designer	Johnson, T	No	1.36	Yes	52.00	56,387		52.00	56,387	
Database Operations Manager	Williams, T	No	1.42	Yes	52.00	57,950		52.00	57,950	
Cultural Tourism Mgr	Belluci, L	No	0.55	No	28.60	41,918		52.00	41,918	
Sports Event Manager	Hisamoto, R	No	1.35	Yes	52.00	43,702		52.00	43,702	
Special Projects Manager	Lee, H	No	1.35	Yes	52.00	42,021		52.00	42,021	
Sports Event Manager	McCollum, M	No	1.35	Yes	52.00	40,760		52.00	40,760	
Event Services Coordinator	Witz, Emma	No	0.84	No	43.68	49,680		52.00	49,680	
Visitor Services Coordinator	Smith, M	No	9.30	Yes	52.00	42,268		52.00	42,268	
Digital Marketing Content Speciali	Andres-Santos, U	No	1.78	Yes	52.00	46,015		52.00	46,015	
Visitor Information Specialist	Campbell, B	Yes	5.36	No	52.00	12,740		52.00	12,740	
Visitor Information Specialist	Fox, S	Yes	0.09	No	4.68	12,740		52.00	12,740	
Visitor Information Specialist	Kirk, R	Yes	0.05	No	2.60	12,740		52.00	12,740	
Visitor Information Specialist	McMillan, J	Yes	0.05	No	2.60	12,740		52.00	12,740	
Visitor Information Specialist	Montoya, H	Yes	0.88	No	45.76	12,740		52.00	12,740	
Visitor Information Specialist	Sherrill, A	Yes	0.44	No	22.88	12,740		52.00	12,740	

* 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.) Check if person is covered by retirement benefits.

# of Years Employed are as of 12/31/2023

AGENCY: Chattanooga Tourism Co.

City of Chattanooga request is for FY 2025

AWARDS 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	Anually	150,000	150,000	150,000
2	Lodging Taxes	City of Chattanooga	Requested	0	0	1,517,323
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
	Total Fees From Governmental Agencies			150,000	150,000	1,667,323

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

RECEIVED JUL 2 6 1988

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
NASHVILLE, TENNESSEE 37203

October 7, 1964

IN REPLY REFER TO
434:RCH:nrs

Mr. Ray W. Atkinson, Executive Director
Chattanooga Convention and Visitors Bureau
Memorial Auditorium
399 McCallie Avenue
Chattanooga, Tennessee 37402

Dear Mr. Atkinson:

Your letter of October 6, 1964 has clarified the matter.

Our files did not reflect the change in name from Chattanoogans, Inc. to the present name. A Ruling dated July 13, 1949, was issued to Chattanoogans, Inc., holding that the organization was exempt under Section 101(8), now Section 501(c)(4).

Your help in this matter is appreciated.

Very truly yours,

Robert C. Hall

Robert C. Hall
Internal Revenue Agent

CHATTANOOGA CONVENTION & VISITORS BUREAU
~~819 BROAD ST.~~ 1001 MARKET ST.
CHATTANOOGA TENN
501-C-4 7-13-53 980 C

62

ITEM NO.	REMARKS (GIVE ADDITIONAL REMARKS WHICH PERTAIN TO QUESTIONS ON REVERSE SIDE, SHOWING ITEM NUMBER)

TABLE 2—PURPOSES, ACTIVITIES, OPERATIONS OR TYPES OF EXEMPT ORGANIZATIONS

Line No.	Description
01	Arts (Performing Arts, Fine Arts, etc.)
02	Advertising
03	Alumni Activities
04	Association of Employees
05	Association of Employers
06	Athletics
07	Book Store
08	Business Promotion
09	Cafeteria, Restaurant, Snack Bar, Food Services
10	Camp
11	Cemetery or Burial Association
12	Civic Welfare
13	Civil Liberties or Rights
14	Clinic
15	Commemorative Organization (Centennial, Monument, etc.)
16	Commodity Exchange
17	Community Deterioration, Prevention of
18	Community Fund
19	Conservation (Natural Resources, Wildlife)
20	Country Club
21	Credit Reporting
22	Educational Institution
23	Educational (Other)
24	Emergency or Disaster Aid Fund
25	Employees, Welfare of
26	Employment Assistance, Retraining, Apprentice or Vocational Training, etc.
27	Endowment Fund
28	Exhibitions, Fairs, Trade Shows
29	Farming
30	Federal, State or Local Government Agency
31	Financial Services
32	Fraternity or Sorority
33	Fund Raising
34	Garden Club
35	Gifts to Charitable Organizations
36	Gifts to Individuals
37	Handicapped, Aid to
38	Health Agency
39	Historical Sites, Historical Records, Preservation of, etc.
40	Hobby Club
41	Hospital, Nursing Home, etc.
42	Housing for Aged
43	Housing (Other)
44	Humanitarian Activities
45	Indian (Tribe, Cultures, etc.)
46	Industrial Development
47	Insurance
48	International Operations
49	Juvenile Delinquency, Combating of
50	Legislative Activities
51	Library
52	Loans
53	Marketing Members' Products
54	Medical Care
55	Museum
56	Nursery
57	Parent or Parent-Teachers Association
58	Patriotic Activities
59	Pension, Profit-Sharing Trust, etc.
60	Perpetual Care Fund
61	Professional Advancement
62	Public Safety
63	Publishing, Radio, TV, etc.
64	Real Estate Activities
65	Recreation
66	Religious Institution (Church, Synagogue, etc.)
67	Religious (Other)
68	Rental of Owned Property
69	Research and Development
70	Retirement Plan
71	Royalties, Receipt of
72	Scholarships
73	Senior Citizens or Retirees
74	Services to Members
75	Sick or Death Benefits to Members
76	Social Activities
77	Sports Activities
78	Student Activities
79	Testing
80	Thrift Shop, Retail Outlet, etc.
81	Traffic or Tariff Bureau
82	Unemployment Benefits
83	Urban Renewal X
84	Vacation Plan
85	Veterans Activities
86	Volunteer Firemen's Organization
87	Voter Education
88	World Peace, Promotion of
89	YMCA, YMHA, etc.
90	Youth Activities

READ THE INSTRUCTIONS ON PAGE 2 BEFORE ANSWERING QUESTIONS

(Use reverse side or attach additional sheets if necessary)

FOR IRS USE ONLY

FOR INTERNAL REVENUE SERVICE USE ONLY

1. COMPLETE NAME OF TAX EXEMPT ORGANIZATION

Chattanooga Convention and Visitors Bureau

2. EMPLOYER IDENTIFICATION NUMBER

62-0156713

3. ADDRESS (STREET, CITY, STATE AND ZIP CODE)

Memorial Auditorium, 399 McCallie Ave., Chattanooga, Tennessee 37402

4. OTHER NAMES BY WHICH ORGANIZATION IS KNOWN (USE REVERSE SIDE IF NECESSARY)

Chattanoogans, Inc.

5. BASIS FOR EXEMPTION

1 [X] INDIVIDUAL RULING OR DETERMINATION LETTER 2 [ ] GROUP RULING 3 [ ] OTHER

DATE OF LETTER/RULING: July 13, 1949

6. SUBSECTION OF CODE UNDER WHICH YOUR ORGANIZATION IS EXEMPT:

(4) IT:P:ER:TUC

7. CLASSIFICATION OF EXEMPT ORGANIZATIONS (ENTER LINE NUMBERS FROM TABLE 1)

(040). (061). ( ). ( )

8. FORM OF ORGANIZATION

1 [X] CORPORATION 2 [ ] TRUST 3 [ ] COOPERATIVE 4 [ ] PARTNERSHIP 5 [ ] ASSOCIATION

9. TYPE OF FOUNDATION

1 [ ] PRIVATE 2 [ ] PUBLIC

10. PLACE OF FORMATION

1 [X] U.S. (INCLUDING POSESSIONS & TERRITORIES) 2 [ ] FOREIGN COUNTRY

11. MAJOR PURPOSES, ACTIVITIES OR OPERATIONS (ENTER LINE NUMBERS FROM TABLE 2)

(08). ( ). ( ). ( )

12. MONTH IN WHICH ACCOUNTING YEAR ENDS:

December

13. AFFILIATION

1 [ ] CENTRAL 2 [ ] INTERMEDIATE 3 [ ] LOCAL 4 [X] INDEPENDENT

14. IF A LOCAL OR INTERMEDIATE, ENTER FULL NAME AND ADDRESS OF CENTRAL

15. IF CENTRAL OR INTERMEDIATE, ENTER NUMBER OF LOCAL AFFILIATES:

16. ANNUAL RETURNS FILED

1 [X] 990 2 [ ] 990-A 3 [ ] 990-C 4 [ ] 990-P 5 [ ] 990-T

6 [ ] 1065 7 [ ] NONE

17. IF A GROUP RETURN WAS FILED, ENTER THE NUMBER OF ORGANIZATIONS INCLUDED IN LATEST GROUP RETURN:

18. CITY OF DISTRICT OFFICE:

Nashville, Tennessee

19. SIGNATURE AND TITLE

Ray W. Atkinson

Ray W. Atkinson, Executive Director

DATE

August 10, 1964

U.S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

FORM M-0284 PAGE 3 (6-64)

Tre Hargett
Secretary of State

Division of Business Services
Department of State
State of Tennessee

312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102

CHATTANOOGA TOURISM CO.
200 WEST MLK BLVD
CHATTANOOGA, TN 37402

January 31, 2024

Request Type: Certificate of Existence/Authorization
Request #: 0566677

Issuance Date: 01/31/2024
Copies Requested: 1

Document Receipt

Receipt # : 008628851	Filing Fee:	$20.00
Payment-Credit Card - State Payment Center - CC #: 3866715444		$20.00

Regarding:	CHATTANOOGA AREA CONVENTION AND VISITORS BUREAU, INC.		
Filing Type:	Nonprofit Corporation - Domestic	Control # :	70051
Formation/Qualification Date:	06/24/1965	Date Formed:	06/24/1965
Status:	Active	Formation Locale:	TENNESSEE
Duration Term:	Perpetual	Inactive Date:	
Business County:	HAMILTON COUNTY		

CERTIFICATE OF EXISTENCE

I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that effective as of the issuance date noted above

CHATTANOOGA AREA CONVENTION AND VISITORS BUREAU, INC.

* is a Corporation duly incorporated under the law of this State with a date of incorporation and duration as given above;

* has paid all fees, interest, taxes and penalties owed to this State (as reflected in the records of the Secretary of State and the Department of Revenue) which affect the existence/authorization of the business;

* has filed the most recent annual report required with this office;

* has appointed a registered agent and registered office in this State;

* has not filed Articles of Dissolution or Articles of Termination. A decree of judicial dissolution has not been filed.

Tre Hargett
Secretary of State

Processed By: Cert Web User

Verification #: 065422628

CHATTANOOGA TOURISM COMPANY

FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

HHM

CERTIFIED PUBLIC ACCOUNTANTS

CHATTANOOGA TOURISM COMPANY

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DECEMBER 31, 2020 AND 2019

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CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Chattanooga Area Convention and Visitors Bureau, Inc.
d/b/a Chattanooga Tourism Company
Chattanooga, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company, a Tennessee nonprofit corporation, which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and net assets, cash flows and functional expenses for the year ended December 31, 2020 and the six months ended December 31, 2019, 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the year ended December 31, 2020 and the six months ended December 31, 2019 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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 schedules is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2021, on our consideration of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company'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 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 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company's internal control over financial reporting and compliance.

Chattanooga, Tennessee
July 21, 2021

Henderson Hutcherson
& McCullough, PLLC

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2020 AND 2019

ASSETS	2020	2019
CURRENT ASSETS		
Cash and cash equivalents	$ 3,367,746	$ 2,117,059
Receivables:		
Trade, net	75,508	17,470
County	942,741	1,305,309
Prepaid and other assets	72,189	54,034
Total current assets	4,458,184	3,493,872
PROPERTY AND EQUIPMENT, net	36,291	109,247
TOTAL ASSETS	$ 4,494,475	$ 3,603,119

LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 676,218	$ 434,657
Accrued expenses	158,953	160,020
Deferred revenue	121,528	33,166
Total current liabilities	956,699	627,843
NET ASSETS WITHOUT DONOR RESTRICTIONS	3,537,776	2,975,276
TOTAL LIABILITIES AND NET ASSETS	$ 4,494,475	$ 3,603,119

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2020
AND SIX MONTHS ENDED DECEMBER 31, 2019

	2020 Year ended	2019 Six months ended
REVENUE AND SUPPORT		
Hotel revenue	$ 5,483,567	$ 4,280,978
Short term vacation rental revenue	454,006	216,524
Private revenue	732,625	178,378
State grant	958,742	-
Total revenue and support	7,628,940	4,675,880
EXPENSES		
Program	6,554,387	3,582,651
Management and general	512,053	319,741
Total expenses	7,066,440	3,902,392
CHANGE IN NET ASSETS	562,500	773,488
Net assets - beginning of year	2,975,276	2,201,788
Net assets - end of year	$ 3,537,776	$ 2,975,276

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2020
AND SIX MONTHS ENDED DECEMBER 31, 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	$ 562,500	$ 773,488
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Provision for bad debt	(9,722)	(24,205)
Depreciation	72,956	57,839
Changes in operating assets and liabilities:		
Change in receivables - trade	(48,316)	393,650
Change in receivables - county	362,568	300,067
Change in prepaid and other assets	(18,155)	112,175
Change in accounts payable	241,561	(1,070,359)
Change in payables - related party	-	(34,372)
Change in accrued expenses	(1,067)	(157,194)
Change in deferred revenue	88,362	(11,473)
Net cash from operating activities	1,250,687	339,616
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	-	(1,699)
Net cash from investing activities	-	(1,699)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on capital lease	-	(1,382)
Net cash from financing activities	-	(1,382)
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,250,687	336,535
Cash and cash equivalents - beginning of year	2,117,059	1,780,524
Cash and cash equivalents - end of year	$ 3,367,746	$ 2,117,059

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2020
AND SIX MONTHS ENDED DECEMBER 31, 2019

	2020 Year ended			2019 Six months ended		
	Program Services	**Management and General**	**Total**	**Program Services**	**Management and General**	**Total**
Advertising / PR	$ 3,159,466	$ -	$ 3,159,466	$ 1,306,284	$ -	$ 1,306,284
Employee expenses	1,955,094	411,510	2,366,604	1,026,467	237,668	1,264,135
Indirect	359,855	53,299	413,154	243,880	44,070	287,950
Program expenses	1,079,972	47,244	1,127,216	1,006,020	38,003	1,044,023
TOTAL EXPENSES	$ 6,554,387	$ 512,053	$ 7,066,440	$ 3,582,651	$ 319,741	$ 3,902,392

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

NOTE 1 – NATURE OF OPERATIONS

The Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company (the "Company") is a not-for-profit organization. Its mission is to strengthen the area economy by marketing Chattanooga as a year-round destination for conventions, meetings, trade shows, leisure travel and to provide information and services that enhance and reinforce that image for the area's visitors. In 2020, Chattanooga Area Convention and Visitors Bureau, Inc. rebranded by changing their name to Chattanooga Tourism Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Pronouncements

The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers* (Topic 606) in May 2014. This ASU will supersede most of the current revenue recognition guidance, including industry-specific guidance. This ASU establishes a new contract and control-based revenue recognition model, change the basis for deciding when revenue is recognized over time or at a point in time, and expands disclosures about revenue.

The adoption of ASU 2014-09 did not have a material impact on the Company's financial statements. The Company's revenue arrangements generally consist of a single performance obligation to transfer promised goods and services. Based on the Company's evaluation process, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standard. No changes were required to previously reported revenues as a result of the adoption.

On November 17, 2016, Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-18, *Statement of Cash Flows, Restricted Cash*, which addresses classification and presentation of changes in restricted cash on the statement of cash flows. ASU 2016-18 requires the Company's reconciliation of the beginning-of-period and end-of-period total amounts shown on the statement of cash flows to include in cash and cash equivalents amounts generally described as restricted cash and restricted cash equivalents. The Company did not have any restricted cash at December 31, 2020 and 2019.

Basis of Presentation

The financial statements of the Company have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Company to report information regarding its financial position and activities according to the following net asset classifications:

> **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 Company's management and the board of directors.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

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 Company or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Contributions received are recorded as with or without donor restrictions support, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in donor restricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), with donor restricted net assets are reclassified to without donor restricted net assets and reported in the statement of activities as net assets released from restriction. At December 31, 2020 and 2019, there were no donor restricted net assets.

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 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.

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.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Company considers all monies in banks and highly liquid investments with original maturity dates of three months or less when purchased to be cash equivalents.

Receivables

Trade accounts receivable result from sales of partnerships, marketing assistance, cooperative advertising programs and other services to customers. Standard payment terms are net 30 days. Accounts become delinquent after 30 days and are subject to a finance charge of 1.5% per month. Company staff regularly review all receivables to determine appropriate collection actions. Uncollected accounts are written off one year after the due date or if it is confirmed the customer is unwilling to pay. Trade accounts receivable are presented net of an allowance for doubtful accounts of $2,026 and $11,748 at December 31, 2020 and 2019, respectively.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment are stated at historical cost and depreciation is calculated principally on the straight-line method, using a useful life of five years for computer equipment and seven to twenty years for other property. Maintenance and repairs are charged to expense as incurred. It is the Company's policy to expense purchases of property and equipment with a cost of less than $1,000.

Compensated Absences

Employees of the Company are entitled to paid vacations and paid time off, depending on job classification, length of service, and other factors. No carryover of paid time off is allowed. Carryover of vacation days is allowed only at the discretion of the President. Under such policies, costs of compensated absences are recognized when actually paid to employees.

Income Taxes

The Company is exempt from federal income taxes under the provisions of Section 501(c)(4) of the Internal Revenue Code.

Concentration of Credit Risk

At various times during the fiscal year, the Company's cash in bank balances exceeded the Federal insured limits. The amounts in excess of the Federal limit at December 31, 2020 and 2019 totaled $3,095,362 and $1,962,728, respectively.

Concentrations of credit risks with respect to trade accounts receivable are generally limited due to the large number of customers comprising the Company's customer base. In regards to such credit risk, as of December 31, 2020 and 2019, one customer comprised 92.63% and two customers comprised 27.59%, respectively, of the trade accounts receivable balance.

Revenue Recognition

Partner dues are assessed beginning with the month the partner joins the Company. All partner dues are recognized as revenue on a pro-rata basis from when the contract begins until the end of December for the initial year. After that, revenue is recognized monthly on a calendar-year basis in subsequent years.

Partner services are assessed beginning with the month the partner begins using the services and are prorated through December for the initial year. Partnership services are subsequently billed in January for a one-year term. They include brochure placement on display racks in the Visitors Center and advertising on the Company's website and Lifestyle Magazine. As of March 2020, the Visitor Center suspended operations. All partner services are recognized as revenue on a pro-rata basis over the period to which the service relates.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following classifications as of December 31:

	2020	2019
Furniture and fixtures	$ 141,186	$ 185,278
Computers	92,288	170,965
Leasehold improvements	636,545	636,545
	870,019	992,788
Less accumulated depreciation	(833,728)	(883,541)
Cost less accumulated depreciation	$ 36,291	$ 109,247

Depreciation expense for the year ended December 31, 2020 and the six month period ended December 31, 2019 was $72,956 and $57,839, respectively.

NOTE 4 – CONCENTRATIONS AND SOURCES OF REVENUE AND SUPPORT

The majority of the Company's revenue and support is from allocations of the Hamilton County transient occupancy tax less a 2% fee to the County Trustee. For the year ended December 31, 2020 and the six months ended December 31, 2019, the support comprised approximately 72% and 92% of the Company's total revenue, respectively.

As of December 31, 2020 and 2019, the Company has a receivable of $942,741 and $1,305,308, respectively, from Hamilton County.

NOTE 5 – RETIREMENT PLAN

The Company provides a 401(k) retirement plan to all full time and some part time employees who meet the eligibility requirements under the plan. The Company matches up to 1.5% of an employee's salary (contingent upon employee salary deferrals) and makes a discretionary contribution of 5% of an employee's salary to the plan. It is the Company's policy to fund accrued costs. Total expense under the plan for the year ended December 31, 2020 and the six months ended December 31, 2019 totaled $100,075 and $40,507, respectively.

NOTE 6 – OPERATING LEASE COMMITMENTS

The Company leases office space on the fifth and eighteenth floor of the SunTrust building under an operating lease agreement. In July 2020, the Company terminated the fifth floor lease and extended the lease of office space on the eighteenth floor of the SunTrust building through September 30, 2022. Rent expense, including other temporary rental agreements, totaled $151,911 and $107,894 for the year ended December 31, 2020 and the six months ended December 31, 2019, respectively.

(Continued)

NOTE 6 – OPERATING LEASE COMMITMENTS (Continued)

Future minimum operating lease commitments for the next five years under these agreements as of December 31, 2020 are as follows:

Year Ended December 31,	
2021	$ 121,975
2022	93,534
	$ 215,509

NOTE 7 – ADVERTISING

The Company expenses advertising costs as they are incurred. Advertising expenses for the year ended December 31, 2020 and the six months ended December 31, 2019 were $3,159,466 and $1,306,285, respectively.

NOTE 8 – UNCERTAIN TAX POSITIONS

Management of the Company has evaluated the tax positions taken within the federal tax return and does not believe there are any significant uncertain tax positions taken on the return. There are no pending tax examinations by federal or state tax authorities. The Company is no longer subject to examinations by tax authorities for tax years before 2017.

NOTE 9 – RELATED ENTITY TRANSACTIONS

During the six months ended December 31, 2019, the Company was related to The Chattanooga Sports and Events Committee (the "Committee") regarding a similar mission and purpose. To avoid conflicts in pursuing their missions, certain individuals were members of the board of directors for both the Company and the Committee. The Committee was located at the offices of the Company and received free use of its office space from the Company. During 2020, the Committee was reorganized into a department of the Company and all activity all activity of the Committee was recorded under the Company. The Committee's 501(c)(3) was reorganized into the Chattanooga Tourism Foundation (CTF) and remains related to the Company through use of office space and shared board members.

NOTE 10 – AVAILABILITY AND LIQUIDITY

The following represents the Company's financial assets at December 31:

	2020	**2019**
Financial assets at year-end:		
Cash and cash equivalents	$ 3,367,746	$ 2,117,059
Trade receivable	75,508	17,470
County receivables	942,741	1,305,309
Other assets	72,189	54,034
Total financial assets	4,458,184	3,493,872
Financial assets available to meet general expenditures over the next twelve months	$ 4,458,184	$ 3,493,872

(Continued)

NOTE 10 – AVAILABILITY AND LIQUIDITY (Continued)

The Company is substantially supported by Hamilton County for hosting conventions, meetings, trade shows, leisure travel and to provide information and services that enhance and reinforce that image for the area's visitors. All revenue is generally without donor restriction. The Company did not receive any donations with donor restrictions during the year ended December 31, 2020 and the six months ended December 31, 2019. Therefore, all financial assets are available for general expenditure over the next twelve months. The Company has approximately 63% of its estimated annual functional expenditures in cash.

NOTE 11 – RISK AND UNCERTAINTIES

During the year 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Many industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. If the pandemic continues, it may have an adverse effect on the Company's future operations, financial position, and liquidity.

NOTE 12 – RECENTLY ISSUED 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 March 31, 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.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to December 31, 2020 through the date of the independent auditor's report (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.

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*

Board of Directors
Chattanooga Area Convention and Visitors Bureau, Inc.
d/b/a Chattanooga Tourism Company
Chattanooga, Tennessee

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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company, which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and net assets, functional expenses, and cash flows for the year ended December 31, 2020 and six months ended December 31, 2019, and the related notes to the financial statements and have issued our report thereon dated July 21, 2021.

Internal Control over Financial Reporting

In planning and performing our audit on the financial statements, we considered Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's internal control over financial reporting (internal control) to determine 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company'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 over financial reporting 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

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

Chattanooga, Tennessee
July 21, 2021

Henderson Hutcherson
& McCullough, PLLC

INDEPEDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Directors
Chattanooga Area Convention and Visitors Bureau, Inc.
d/b/a Chattanooga Tourism Company
Chattanooga, Tennessee

Report on Compliance for Each Major Federal Program

We have audited Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's major federal programs for the year ended December 31, 2020. Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statues, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's major federal programs based on our audit of the types of compliance requirements referred to above. 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's compliance.

Opinion on Each Major Federal Program

In our opinion, Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company 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 December 31, 2020.

Report on Internal Control over Compliance

Management of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Chattanooga, Tennessee
July 21, 2021

Henderson Hutcherson
& McCullough, PLLC

CHATTANOOGA TOURISM COMPANY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2020

Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Treasury			
Pass-through State of Tennessee Department of Finance & Administration			
Coronavirus Relief Fund	21.019	SLT0039, SLT0245	$ 858,742
Total Expenditures of Federal Awards			$ 858,742

CHATTANOOGA TOURISM COMPANY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

DECEMBER 31, 2020

NOTE 1 – BASIS OF PRESENTATION

The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a Chattanooga Tourism Company, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Company.

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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Company has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CHATTANOOGA TOURISM COMPANY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DECEMBER 31, 2020

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ yes __X__ none reported
- Are any significant deficiencies identified not considered to be material weaknesses? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ none reported

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ yes __X__ none reported
- Are any significant deficiencies identified not considered to be material weaknesses? _____ yes __X__ none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with The Uniform Guidance _____ yes __X__ none reported

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
21.019	U.S. Treasury – Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee qualified as low risk auditee? _____ yes __X__ no

CHATTANOOGA TOURISM COMPANY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

CHATTANOOGA TOURISM COMPANY

SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2020

There were no audit findings for the year ended December 31, 2019.

CHATTANOOGA TOURISM COMPANY

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

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CERTIFIED PUBLIC ACCOUNTANTS

CHATTANOOGA TOURISM COMPANY

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Chattanooga Area Convention and Visitors Bureau, Inc.
d/b/a Chattanooga Tourism Company
Chattanooga, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company, a Tennessee nonprofit corporation, which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities and change 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 accompanying financial statements present fairly, in all material respects, the financial position of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company as of December 31, 2021 and 2020, 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 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company's ability to continue as a going concern for one year after the date that the financial statements are 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 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company'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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company'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
April 20, 2022

Henderson Hutcherson
& McCullough, PLLC

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2021 AND 2020

ASSETS

	2021	2020
CURRENT ASSETS		
Cash and cash equivalents	$ 4,946,664	$ 3,367,746
Receivables:		
Trade, net	229,488	75,508
County	1,553,151	942,741
Prepaid and other assets	78,026	72,189
Total current assets	6,807,329	4,458,184
PROPERTY AND EQUIPMENT, net	84,899	36,291
TOTAL ASSETS	$ 6,892,228	$ 4,494,475

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 1,147,126	$ 676,218
Accrued expenses	168,741	158,953
Deferred revenue	50,695	121,528
Total current liabilities	1,366,562	956,699
NET ASSETS		
Without donor restrictions - general	3,340,260	1,567,244
Without donor restrictions - board designated	2,185,406	1,970,532
Total net assets	5,525,666	3,537,776
TOTAL LIABILITIES AND NET ASSETS	$ 6,892,228	$ 4,494,475

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
REVENUE AND SUPPORT		
Hotel revenue	$ 8,972,305	$ 5,483,567
Short term vacation rental revenue	755,427	454,006
Private revenue	1,400,730	732,625
Government grants	997,213	958,742
Total revenue and support	12,125,675	7,628,940
EXPENSES		
Program	9,525,525	6,554,387
Management and general	612,260	512,053
Total expenses	10,137,785	7,066,440
CHANGE IN NET ASSETS	1,987,890	562,500
Net assets - beginning of year	3,537,776	2,975,276
Net assets - end of year	$ 5,525,666	$ 3,537,776

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	$ 1,987,890	$ 562,500
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Provision for bad debt	-	(9,722)
Depreciation	14,633	72,956
Loss on disposal of equipment	1,109	-
Changes in operating assets and liabilities:		
Change in receivables - trade	(153,980)	(48,316)
Change in receivables - county	(610,410)	362,568
Change in prepaid and other assets	(5,837)	(18,155)
Change in accounts payable	470,908	241,561
Change in accrued expenses	9,788	(1,067)
Change in deferred revenue	(70,833)	88,362
Net cash from operating activities	1,643,268	1,250,687
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(64,350)	-
Net cash from investing activities	(64,350)	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,578,918	1,250,687
Cash and cash equivalents - beginning of year	3,367,746	2,117,059
Cash and cash equivalents - end of year	$ 4,946,664	$ 3,367,746

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2021 AND 2020

	2021			2020		
	Program Services	**Management and General**	**Total**	**Program Services**	**Management and General**	**Total**
Advertising / PR	$ 4,131,803	$ 3,754	$ 4,135,557	$ 3,080,059	$ -	$ 3,080,059
Employee expenses	1,979,470	488,386	2,467,856	1,955,094	411,510	2,366,604
Indirect	259,119	72,706	331,825	359,855	53,299	413,154
Program expenses	3,155,133	47,414	3,202,547	1,159,379	47,244	1,206,623
TOTAL EXPENSES	$ 9,525,525	$ 612,260	$ 10,137,785	$ 6,554,387	$ 512,053	$ 7,066,440

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

NOTE 1 – NATURE OF OPERATIONS

The Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company (the "Company") is a not-for-profit organization. Its mission is to strengthen the area economy by marketing Chattanooga as a year-round destination for conventions, meetings, trade shows, leisure travel and to provide information and services that enhance and reinforce that image for the area's visitors. In 2020, Chattanooga Area Convention and Visitors Bureau, Inc. rebranded by changing their name to Chattanooga Tourism Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company prepares their financial statements using the accrual method of accounting in accordance 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

GAAP requires the company to report financial information regarding its financial position and activities according to the following net asset classifications:

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 Company's management and the board of directors. The board has designated funds to be used for various purposes at their discretion. These funds have been identified on the financial statements as net assets without donor restrictions – board designated.

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 Company or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Contributions received are recorded as with or without donor restrictions support, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in donor restricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), with donor restricted net assets are reclassified to without donor restricted net assets and reported in the statement of activities as net assets released from restriction. At December 31, 2021 and 2020, there were no donor restricted net assets.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP 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.

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.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Company considers all monies in banks and highly liquid investments with original maturity dates of three months or less when purchased to be cash equivalents.

Receivables

Trade accounts receivable result from sales of partnerships, marketing assistance, cooperative advertising programs and other services to customers. Standard payment terms are net 30 days. Accounts become delinquent after 30 days and are subject to a finance charge of 1.5% per month. Company staff regularly review all receivables to determine appropriate collection actions. Uncollected accounts are written off one year after the due date or if it is confirmed the customer is unwilling to pay. Trade accounts receivable are presented net of an allowance for doubtful accounts of $2,026 at December 31, 2021 and 2020.

Property and Equipment

Property and equipment are stated at historical cost and depreciation is calculated principally on the straight-line method, using a useful life of five years for computer equipment and seven to twenty years for other property. Maintenance and repairs are charged to expense as incurred. It is the Company's policy to expense purchases of property and equipment with a cost of less than $1,000.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Employees of the Company are entitled to paid vacations and paid time off, depending on job classification, length of service, and other factors. No carryover of paid time off is allowed. As of November 2021, employees now receive 15 days of personal time off. This amount grows based on tenure. Maximum of 5 days can be carried over. Prior to this carryover of days was allowed only at the discretion of the President. Under such policies, compensated absences carryover is accrued at year end.

Income Taxes

The Company is exempt from federal income taxes under the provisions of Section 501(c)(4) of the Internal Revenue Code.

Concentration of Credit Risk

At various times during the fiscal year, the Company's cash in bank balances exceeded the Federal insured limits. The amounts in excess of the Federal limit at December 31, 2021 and 2020 totaled $4,827,853 and $3,095,362, respectively. Concentrations of credit risks with respect to trade accounts receivable are generally limited due to the large number of customers comprising the Company's customer base. In regards to such credit risk, as of December 31, 2021 and 2020, two customers comprised 50.87% and one customer comprised 92.63%, respectively, of the trade accounts receivable balance.

Revenue Recognition

The Company follows the guidance of ASU 2014-09, *Revenue from Contracts with Customers* and all subsequent amendments to the ASU (collectively, ASC 606), which (i) creates a single framework for recognizing revenue from contracts with customers that fall within its scope and (ii) revises when it is appropriate to recognize a gain (loss) from the transfer of nonfinancial assets. Most of the Company's revenues come from allocation of hotel and short-term rental tax and government grants that are outside the scope of ASC 606. The Company's services that fall within the scope of ASC 606 are presented as private revenue on the statement of activities and are recognized as revenue as the Company satisfies its obligation to the partners or participants. Services within the scope of ASC 606 include partner services and participant fees.

Partner services - The Company bills for partner services beginning with the month the partner begins using the services. All partner services are recognized as revenue on a pro-rata basis from when the services begin until the end of December for the initial year. Partnership services are subsequently billed in January for a one-year term. They include brochure placement on display racks in the Visitors Center and advertising on the Company's website and Lifestyle Magazine.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Participant fees – The Company hosts several sporting events each year and charges participants an entry fee to participate. The entry fees are recognized in revenue when the event has occurred and the performance obligation has been satisfied.

Reclassification

Certain balances in the 2020 financial statements have been reclassified for comparative purposes to conform to the presentation in the 2021 financial statements. These reclassifications had no effect on change in net assets.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following classifications as of December 31:

	2021	2020
Furniture and fixtures	$ 142,726	$ 141,186
Vehicles	22,092	-
Computers	101,313	92,288
Leasehold improvements	666,440	636,545
	932,571	870,019
Less accumulated depreciation	(847,672)	(833,728)
Cost less accumulated depreciation	$ 84,899	$ 36,291

Depreciation expense for the year ended December 31, 2021 and 2020 was $14,633 and $72,956, respectively.

NOTE 4 – CONCENTRATIONS AND SOURCES OF REVENUE AND SUPPORT

The majority of the Company's revenue and support is from allocations of the Hamilton County transient occupancy tax less a 2% fee to the County Trustee. For the year ended December 31, 2021 and 2020, the support comprised approximately 74% and 72% of the Company's total revenue, respectively.

As of December 31, 2021 and 2020, the Company has a receivable of $1,553,151 and $942,741, respectively, from Hamilton County.

NOTE 5 – RETIREMENT PLAN

The Company provides a 401(k) retirement plan to all full time and some part time employees who meet the eligibility requirements under the plan. The Company matches up to 1.5% of an employee's salary (contingent upon employee salary deferrals) and makes a discretionary contribution of 5% of an employee's salary to the plan. It is the Company's policy to fund accrued costs. Total expense under the plan for the year ended December 31, 2021 and 2020 totaled $123,072 and $100,075, respectively.

NOTE 6 – OPERATING LEASE COMMITMENTS

The Company leases office space on the fifth and eighteenth floor of the SunTrust building under an operating lease agreement. In July 2020, the Company terminated the fifth-floor lease and extended the lease of office space on the eighteenth floor of the SunTrust building through September 30, 2022. Rent expense, including other temporary rental agreements, totaled $146,221 and $151,911 for the year ended December 31, 2021 and 2020, respectively.

Future minimum operating lease commitments are as follows:

Year Ended December 31,		
2022	$	93,534

NOTE 7 – ADVERTISING

The Company expenses advertising costs as they are incurred. Advertising expenses for the years ended December 31, 2021 and 2020 were $4,135,557 and $3,080,059, respectively.

NOTE 8 – UNCERTAIN TAX POSITIONS

Management of the Company has evaluated the tax positions taken within the federal tax return and does not believe there are any significant uncertain tax positions taken on the return. There are no pending tax examinations by federal or state tax authorities. The Company is no longer subject to examinations by tax authorities for tax years before 2018.

NOTE 9 – NET ASSETS WITHOUT DONOR RESTRICTION – BOARD DESIGNATED

The Board of Directors designates Company funds for various programs or projects. The Company's spending policy requires board approval for disbursement of these funds. The net assets without donor restriction – board designated as of December 31, 2021 are as follows:

(1) *Cultural Tourism Advancement Grant Fund* represents board designated funds for the support of Cultural Tourism in Chattanooga. The Cultural Tourism Advancement Grant Fund balance was $486,403 and $670,212 as of December 31, 2021 and 2020.

(Continued)

NOTE 9 – NET ASSETS WITHOUT DONOR RESTRICTION – BOARD DESIGNATED (Continued)

(2) *Special Projects Reserve Fund* represents board designated funds for the support of Special Projects in Chattanooga. The Special Projects Reserve Fund balance was $375,000 and $300,000 as of December 31, 2021 and 2020.

(3) *VC/Office Capital Fund* represents board designated funds for the support of office renovations and improvements. The VC/Office Capital Fund balance was $793,684 and $730,000 as of December 31, 2021 and 2020.

(4) *Capital Assets Fund* represents board designated funds for the support of office renovations and improvements. The Capital Assets Fund balance was $30,000 and $20,000 as of December 31, 2021 and 2020.

(5) *Operating Reserve Fund* represents board designated funds for the support operation in the Company. The Operating Reserve Fund balance was $400,319 and $200,320 as of December 31, 2021 and 2020.

(6) *Convention/Sports Development Fund* represents board designated funds for the support of conventions and sports in the Chattanooga area. The Convention/Sports Development Fund balance was $100,000 and $50,000 as of December 31, 2021 and 2020.

NOTE 10 – AVAILABILITY AND LIQUIDITY

The following represents the Company's financial assets at December 31:

	2021	2020
Financial assets at year-end:		
Cash and cash equivalents	$ 4,946,664	$ 3,367,746
Trade receivable	229,488	75,508
County receivables	1,553,151	942,741
Other assets	78,026	72,189
Total financial assets	6,807,329	4,458,184
Financial assets available to meet general expenditures over the next twelve months	$ 6,807,329	$ 4,458,184

The Company is substantially supported by Hamilton County for hosting conventions, meetings, trade shows, leisure travel and to provide information and services that enhance and reinforce that image for the area's visitors. All revenue is generally without donor restriction. The Company did not receive any donations with donor restrictions during the year ended December 31, 2021 and, 2020. Therefore, all financial assets are available for general expenditure over the next twelve months. The Company has approximately 67% of its estimated annual functional expenditures in cash.

NOTE 11 – GOVERNMENT GRANTS

The Organization was eligible for and received loan funds totaling $400,785 through the Paycheck Protection Program (PPP) operated by the U.S. Small Business Administration (SBA) for the year ended December 31, 2021. Under the terms of this program, the loan may be forgiven if the funds were spent in accordance with the program. On September 28, 2021, the Company received notification from the SBA that the entire amount of the $400,785 loan was forgiven. Therefore, these funds are included in the statement of activities and changes in net assets as government grants totaling $400,785 for the year ended December 31, 2021.

The Company recognized government grant revenue related to the Employer Retention Credit (ERC) during the year ended December 31, 2021 totaling $126,428. These credits were provided to promote continued employment to small businesses harmed by the coronavirus disease (COVID-19). At December 31, 2021, there is $126,428 included on the balance sheet in accounts receivable related to the ERC.

NOTE 12 – RISK AND UNCERTAINTIES

Local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Many industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. If the pandemic continues, it may have an adverse effect on the Company's future operations, financial position, and liquidity.

NOTE 13 – RECENTLY ISSUED 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 December 31, 2022, 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.

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to December 31, 2021 through April 20, 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.

CHATTANOOGA TOURISM COMPANY

FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

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CERTIFIED PUBLIC ACCOUNTANTS

CHATTANOOGA TOURISM COMPANY

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Chattanooga Area Convention and Visitors Bureau, Inc.
d/b/a Chattanooga Tourism Company
Chattanooga, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company, a Tennessee nonprofit corporation, which comprise the statements of financial position as of December 31, 2022 and 2021, and 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 accompanying financial statements present fairly, in all material respects, the financial position of Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company as of December 31, 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 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company's ability to continue as a going concern for one year after the date that the financial statements are 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 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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company'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 Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company'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
April 7, 2023

Henderson Hutcherson
& McCullough, PLLC

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 5,443,326	$ 4,946,664
Receivables:		
Trade, net	276,330	229,488
County	1,630,902	1,553,151
Prepaid and other assets	137,223	78,026
Total current assets	7,487,781	6,807,329
PROPERTY AND EQUIPMENT, net	629,671	84,899
TOTAL ASSETS	$ 8,117,452	$ 6,892,228

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 1,351,491	$ 1,147,126
Related party payable	851,751	-
Accrued expenses	143,312	168,741
Deferred revenue	27,282	50,695
Total current liabilities	2,373,836	1,366,562
NET ASSETS		
Without donor restrictions - general	2,545,023	3,340,260
Without donor restrictions - board designated	3,198,593	2,185,406
Total net assets	5,743,616	5,525,666
TOTAL LIABILITIES AND NET ASSETS	$ 8,117,452	$ 6,892,228

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
REVENUE AND SUPPORT		
Hotel revenue	$ 9,845,585	$ 8,972,305
Short term vacation rental revenue	950,963	755,427
Private revenue	1,403,081	1,400,730
Government grants	150,000	997,213
Total revenue and support	12,349,629	12,125,675
EXPENSES		
Program	11,301,118	9,525,525
Management and general	830,561	612,260
Total expenses	12,131,679	10,137,785
CHANGE IN NET ASSETS	217,950	1,987,890
Net assets - beginning of year	5,525,666	3,537,776
Net assets - end of year	$ 5,743,616	$ 5,525,666

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	$ 217,950	$ 1,987,890
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation	30,302	14,633
Loss on disposal of equipment	2,929	1,109
Changes in operating assets and liabilities:		
Receivables - trade	(46,842)	(153,980)
Receivables - county	(77,751)	(610,410)
Prepaid and other assets	(59,197)	(5,837)
Accounts payable	204,365	470,908
Related party payable	851,751	-
Accrued expenses	(25,429)	9,788
Deferred revenue	(23,413)	(70,833)
Net cash from operating activities	1,074,665	1,643,268
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(578,003)	(64,350)
Net cash from investing activities	(578,003)	(64,350)
NET CHANGE IN CASH AND CASH EQUIVALENTS	496,662	1,578,918
Cash and cash equivalents - beginning of year	4,946,664	3,367,746
Cash and cash equivalents - end of year	$ 5,443,326	$ 4,946,664

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

CHATTANOOGA TOURISM COMPANY

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022			2021		
	Program Services	**Management and General**	**Total**	**Program Services**	**Management and General**	**Total**
Advertising / PR	$ 5,184,964	$ 3,089	$ 5,188,053	$ 4,131,803	$ 3,754	$ 4,135,557
Employee expenses	2,134,069	682,745	2,816,814	1,979,470	488,386	2,467,856
Indirect	312,612	69,702	382,314	259,119	72,706	331,825
Program expenses	3,669,473	75,025	3,744,498	3,155,133	47,414	3,202,547
TOTAL EXPENSES	$ 11,301,118	$ 830,561	$ 12,131,679	$ 9,525,525	$ 612,260	$ 10,137,785

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

NOTE 1 – NATURE OF OPERATIONS

The Chattanooga Area Convention and Visitors Bureau, Inc. d/b/a/ Chattanooga Tourism Company (the Company) is a not-for-profit organization. Its mission is to strengthen the area's economy by marketing Chattanooga as a year-round destination for conventions, meetings, trade shows, evemts and leisure travel, and to provide information and services that enhance and reinforce that image for the area's visitors. In 2020, Chattanooga Area Convention and Visitors Bureau, Inc. rebranded by changing their name to Chattanooga Tourism Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Company prepares their financial statements using the accrual method of accounting in accordance 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

GAAP requires the company to report financial information regarding its financial position and activities according to the following net asset classifications:

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 Company's management and the board of directors. The board has designated funds to be used for various purposes at their discretion. These funds have been identified on the financial statements as net assets without donor restrictions – board designated.

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 Company or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Contributions received are recorded as with or without donor restrictions support, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in donor restricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. At December 31, 2022 and 2021, there were no donor restricted net assets.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP 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.

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.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Company considers all monies in banks and highly liquid investments with original maturity dates of three months or less when purchased to be cash equivalents.

Receivables

Trade accounts receivable result from sales of partnerships, marketing assistance, cooperative advertising programs and other services to customers. Standard payment terms are net 30 days. Accounts become delinquent after 30 days and are subject to a finance charge of 1.5% per month. Company staff regularly review all receivables to determine appropriate collection actions. Uncollected accounts are written off one year after the due date or if it is confirmed the customer is unwilling to pay. Trade accounts receivable are presented net of an allowance for doubtful accounts of $2,026 at December 31, 2022 and 2021.

Property and Equipment

Property and equipment are stated at historical cost and depreciation is calculated principally on the straight-line method, using a useful life of five years for computer equipment and seven to twenty years for other property. Maintenance and repairs are charged to expense as incurred. It is the Company's policy to expense purchases of property and equipment with a cost of less than $1,000.

Compensated Absences

Employees of the Company are entitled to paid vacations and paid time off, depending on job classification, length of service, and other factors. As of November 2021, employees receive 15 days of personal time off. This amount grows based on tenure. Maximum of 5 days can be carried over. Prior to this carryover of days was allowed only at the discretion of the President. Under such policies, compensated absences carryover is accrued at year end.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The Company is exempt from federal income taxes under the provisions of Section 501(c)(4) of the Internal Revenue Code.

Concentration of Credit Risk

At various times during the year, the Company's cash in bank balances exceeded the Federal insured limits. The amounts in excess of the Federal limit at December 31, 2022 and 2021 totaled $5,248,570 and $4,827,853, respectively. Concentrations of credit risks with respect to trade accounts receivable are generally limited due to the large number of customers comprising the Company's customer base. In regards to such credit risk, as of December 31, 2022 and 2021, three customers comprised 46.50% and two customers comprised 50.87%, respectively, of the trade accounts receivable balance.

Revenue Recognition

The Company follows the guidance of ASU 2014-09, *Revenue from Contracts with Customers* and all subsequent amendments to the ASU (collectively, ASC 606), which (i) creates a single framework for recognizing revenue from contracts with customers that fall within its scope and (ii) revises when it is appropriate to recognize a gain (loss) from the transfer of nonfinancial assets. Most of the Company's revenues come from allocation of hotel and short-term rental tax and government grants that are outside the scope of ASC 606. The Company's services that fall within the scope of ASC 606 are presented as private revenue on the statement of activities and are recognized as revenue as the Company satisfies its obligation to the partners or participants. Services within the scope of ASC 606 include partner services and participant fees.

Partner services - The Company bills for partner services beginning with the month the partner begins using the services. All partner services are recognized as revenue on a pro-rata basis from when the services begin until the end of December for the initial year. Partnership services are subsequently billed in January for a one-year term. They digital presence on the touch-screen kiosks at the Visitor Information Center and advertising on the Company's website and Lifestyle Magazine.

Participant fees - The Company hosts several sporting events each year and charges participants an entry fee to participate. The entry fees are recognized in revenue when the event has occurred and the performance obligation has been satisfied.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following classifications as of December 31:

	2022	2021
Furniture and fixtures	$ 142,726	$ 142,726
Vehicles	22,092	22,092
Computers	176,676	101,313
Leasehold improvements	1,158,416	666,440
	1,499,910	932,571
Less accumulated depreciation	(870,239)	(847,672)
Cost less accumulated depreciation	$ 629,671	$ 84,899

Depreciation expense for the year ended December 31, 2022 and 2021 was $30,302 and $14,633, respectively.

NOTE 4 – CONCENTRATIONS AND SOURCES OF REVENUE AND SUPPORT

The majority of the Company's revenue and support is from allocations of the Hamilton County transient occupancy tax less a 2% fee to the County Trustee. For the year ended December 31, 2022 and 2021, the support comprised approximately 87.42% and 80.22% of the Company's total revenue, respectively.

As of December 31, 2022 and 2021, the Company has a receivable of $1,630,902 and $1,553,151, respectively, from Hamilton County.

NOTE 5 – RETIREMENT PLAN

The Company provides a 401(k) retirement plan to all full time and some part time employees who meet the eligibility requirements under the plan. The Company matches up to 1.5% of an employee's salary (contingent upon employee salary deferrals) and makes a discretionary contribution of 5% of an employee's salary to the plan. It is the Company's policy to fund accrued costs. Total expense under the plan for the year ended December 31, 2022 and 2021 totaled $112,752 and $123,072, respectively.

NOTE 6 – OPERATING LEASE COMMITMENTS

The Company leases office space on the eighteenth floor of the Truist building under an operating lease agreement. On November 1, 2022 the lease of office space on the eighteenth floor of the Truist building was renewed through September 30, 2023. Rent expense, including other temporary rental agreements, totaled $170,365 and $146,221 for the year ended December 31, 2022 and 2021, respectively.

NOTE 7 – ADVERTISING

The Company expenses advertising costs as they are incurred. Advertising expenses for the years ended December 31, 2022 and 2021 were $5,188,053 and $4,135,557, respectively.

NOTE 8 – UNCERTAIN TAX POSITIONS

Management of the Company has evaluated the tax positions taken within the federal tax return and does not believe there are any significant uncertain tax positions taken on the return. There are no pending tax examinations by federal or state tax authorities. The Company is no longer subject to examinations by tax authorities for tax years before 2019.

NOTE 9 – RELATED ENTITY TRANSACTIONS

During the years ended December 31, 2022 and 2021, the Company shared office space and board members with the Chattanooga Tourism Foundation (CTF) which is a 501(c)(3). During 2022 and 2021, the Company contributed $851,751 and $542,500 to CTF.

NOTE 10 – NET ASSETS WITHOUT DONOR RESTRICTION - BOARD DESIGNATED

The Board of Directors designates Company funds for various programs or projects. The Company's spending policy requires board approval for disbursement of these funds. The net assets without donor restriction – board designated as of December 31, 2022 and 2021 are as follows:

(1) *Cultural Tourism Advancement Grant Fund* represents board designated funds for the support of Cultural Tourism in Chattanooga. The Cultural Tourism Advancement Grant Fund balance was $585,614 and $486,403 as of December 31, 2022 and 2021.

(2) *Special Projects Reserve Fund* represents board designated funds for the support of Special Projects in Chattanooga. The Special Projects Reserve Fund balance was $525,000 and $375,000 as of December 31, 2022 and 2021.

(3) *VC/Office Capital Fund* represents board designated funds for the support of office renovations and improvements. The VC/Office Capital Fund balance was $1,188,099 and $793,684 as of December 31, 2022 and 2021.

(4) *Capital Assets Fund* represents board designated funds for the support of office renovations and improvements. The Capital Assets Fund balance was $49,561 and $30,000 as of December 31, 2022 and 2021.

(5) *Operating Reserve Fund* represents board designated funds for the support operation in the Company. The Operating Reserve Fund balance was $700,319 and $400,319 as of December 31, 2022 and 2021.

(6) *Convention/Sports Development Fund* represents board designated funds for the support of conventions and sports in the Chattanooga area. The Convention/Sports Development Fund balance was $150,000 and $100,000 as of December 31, 2022 and 2021.

NOTE 11 – AVAILABILITY AND LIQUIDITY

The following represents the Company's financial assets at December 31:

	2022	2021
Financial assets at year-end:		
Cash and cash equivalents	$ 5,443,326	$ 4,946,664
Trade receivable	276,330	229,488
County receivables	1,630,902	1,553,151
Other assets	137,223	78,026
Total financial assets	7,487,781	6,807,329
Financial assets available to meet general expenditures over the next twelve months	$ 7,487,781	$ 6,807,329

The Company is substantially supported by Hamilton County for hosting conventions, meetings, trade shows, leisure travel, events and to provide information and services that enhance and reinforce that image for the area's visitors. All revenue is generally without donor restriction. The Company did not receive any donations with donor restrictions during the years ended December 31, 2022 and, 2021. Therefore, all financial assets are available for general expenditure over the next twelve months. The Company has approximately 62% of its estimated annual functional expenditures in cash.

NOTE 12 – GOVERNMENT GRANTS

The Company was eligible for and received loan funds totaling $400,785 through the Paycheck Protection Program (PPP) operated by the U.S. Small Business Administration (SBA) for the year ended December 31, 2021. Under the terms of this program, the loan may be forgiven if the funds were spent in accordance with the program. On September 28, 2021, the Company received notification from the SBA that the entire amount of the $400,785 loan was forgiven. Therefore, these funds are included in the statement of activities and changes in net assets as government grants totaling $400,785 for the year ended December 31, 2021.

The Company recognized government grant revenue related to the Employer Retention Credit (ERC) during the year ended December 31, 2021 totaling $126,428. These credits were provided to promote continued employment to small businesses harmed by the coronavirus disease (COVID-19). As of December 31, 2022, the Company had received the credit.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to December 31, 2022 through April 7, 2023 (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.

Caution: Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

HHM

CERTIFIED PUBLIC ACCOUNTANTS

July 26, 2021

Chattanooga Area Convention & Visitors
Bureau, Inc.
736 Market Street, 18th Floor
Chattanooga, TN 37402
Attention: Mr. Barry White

Dear Mr. White

Enclosed are the organization's 2020 Exempt Organization returns. The returns should be signed, dated, and mailed.

Specific filing instructions are as follows.

FORM 990 RETURN:

Please sign and mail on or before November 15, 2021.

Mail to - Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

FORM 990-T RETURN:

No amount is due on Form 990-T.

Please sign and mail on or before November 15, 2021.

Mail to - Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

We have enclosed mailing envelopes for your convenience in filing the returns.

We recommend that you use certified mail with post marked receipt for proof of timely filing.

We have prepared the returns from information you furnished us without verification. Upon examination of the returns by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please

contact us if you have any questions concerning the tax returns.

Very truly yours,

Henderson Hutcherson & McCullough, PLLC

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2020

Prepared for	Chattanooga Area Convention & Visitors Bureau, Inc. 736 Market Street, 18th Floor Chattanooga, TN 37402
Prepared by	Henderson Hutcherson & McCullough, PLLC 1200 Market Street Chattanooga, TN 37402
Amount due or refund	Not applicable
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027
Return must be mailed on or before	November 15, 2021
Special Instructions	The return should be signed and dated.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Doing business as CHATTANOOGA TOURISM COMPANY

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
736 MARKET STREET, 18TH FLOOR

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37402

D Employer identification number
-*6713

E Telephone number
423-756-8687

G Gross receipts $ 7,628,940.

F Name and address of principal officer: MIKE ZUMBAUGH
736 MARKET STREET, 18TH FLOOR, CHATTANOOGA,

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.CHATTANOOGACVB.COM

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1946 **M** State of legal domicile: TN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	35
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	37
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	4,497,501.	6,896,315.
	9	Program service revenue (Part VIII, line 2g)	178,259.	706,997.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	119.	348.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	25,280.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,675,879.	7,628,940.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	527,826.	316,884.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,240,036.	2,349,927.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,134,528.	4,399,629.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,902,390.	7,066,440.
	19	Revenue less expenses. Subtract line 18 from line 12	773,489.	562,500.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,603,121.	4,494,476.
	21	Total liabilities (Part X, line 26)	627,844.	956,699.
	22	Net assets or fund balances. Subtract line 21 from line 20	2,975,277.	3,537,777.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer | Date

▶ MIKE ZUMBAUGH, COO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KIM HUSKEY, CPA		07/26/21		P00958962

Firm's name ▶ HENDERSON HUTCHERSON & MCCULLOUGH, PLLC | Firm's EIN ▶ **-***4363

Firm's address ▶ 1200 MARKET STREET
CHATTANOOGA, TN 37402 | Phone no. (423)756-7771

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 6,554,387. including grants of $ 316,884.) (Revenue $)
TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

4b (Code:) (Expenses $ including grants of $) (Revenue $ 706,997.)
TO IMPROVE AWARENESS OF LOCAL REGION AND AREA ATTRACTIONS THROUGH USE OF PROMOTIONAL MAILERS AND MARKET RESEARCH

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 6,554,387.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	54		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 37			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	35		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	35		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ TN

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MIKE ZUMBAUGH - 423-756-8687

736 MARKET STREET 18TH FLOOR, CHATTANOOGA, TN 37402

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) BARRY WHITE CHIEF EXECUTIVE OFFICER	40.00			X				241,753.	0.	46,374.
(2) MIKE ZUMBAUGH CHIEF OPERATING OFFICER	40.00			X				163,008.	0.	25,120.
(3) TIMOTHY MORGAN CHIEF SPORTS OFFICER	40.00			X				153,116.	0.	26,852.
(4) BRIAN MURPHY CHIEF DEVELOPMENT OFFICER	40.00			X				150,019.	0.	28,928.
(5) DAN JACOBSON BOARD MEMBER	0.00	X						0.	0.	0.
(6) KEITH SANFORD CHAIRMAN	0.00	X						0.	0.	0.
(7) LISA MARAGNANO TREASURER	0.00	X						0.	0.	0.
(8) JIM COPPINGER BOARD MEMBER	0.00	X						0.	0.	0.
(9) SHELDON GRIZZLE BOARD MEMBER	0.00	X						0.	0.	0.
(10) SUSAN HARRIS BOARD MEMBER	0.00	X						0.	0.	0.
(11) JEFF MESSINGER BOARD MEMBER	0.00	X						0.	0.	0.
(12) BERNIE MILLER BOARD MEMBER	0.00	X						0.	0.	0.
(13) HUGH MORROW BOARD MEMBER	0.00	X						0.	0.	0.
(14) SUSAN MOSES BOARD MEMBER	0.00	X						0.	0.	0.
(15) CARLA PRITCHARD BOARD MEMBER	0.00	X						0.	0.	0.
(16) HENRY SCHULSON BOARD MEMBER	0.00	X						0.	0.	0.
(17) JEFF SIKES BOARD MEMBER	0.00	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) MIKE STEELE BOARD MEMBER	0.00	X						0.	0.	0.
(19) ROB STICKLEY BOARD MEMBER	0.00	X						0.	0.	0.
(20) TOM UNDERWOOD BOARD MEMBER	0.00	X						0.	0.	0.
(21) EDA IRA WALLDORF BOARD MEMBER	0.00	X						0.	0.	0.
(22) MITCH PATEL VICE CHAIRMAN	0.00	X						0.	0.	0.
(23) ALLEN COREY EXECUTIVE COMMITTEE MEMBER	0.00	X						0.	0.	0.
(24) KEN DEFOOR EXECUTIVE COMMITTEE MEMBER	0.00	X						0.	0.	0.
(25) JOHNNY O'BRIEN EXECUTIVE COMMITTEE MEMBER	0.00	X						0.	0.	0.
(26) KARLENE CLARIDY BOARD MEMBER	0.00	X						0.	0.	0.
1b Subtotal ▶								707,896.	0.	127,274.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								707,896.	0.	127,274.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MILES PARTNERSHIP, 13952 DENVER WEST PARKWAY, STE. 200, LAKEWOOD, CO 80401	MARKETING	2,085,156.
SUNTRUST CC, 303 PEACHTREE STREET NORTHEAST, ATLANTA, GA 30308	CREDIT CARD PAYMENTS	397,090.
FIDELITY INVESTMENTS 245 SUMMER ST. , BOSTON, MA 00210	RETIREMENT PLAN CONTRIBUTIONS	261,227.
CHATTANOOGA CONVENTION CENTER 1150 CARTER STREET, CHATTANOOGA, TN 37402	EVENT SPACE	256,367.
UNITED HEALTH CARE 9900 BREN ROAD EAST , MINNETONKA , MN 55343	HEALTH INSURANCE	179,818.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 5

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) KEVIN CONLEY BOARD MEMBER	0.00	X						0.	0.	0.
(28) CHRISTY GILLENWATER BOARD MEMBER	0.00	X						0.	0.	0.
(29) TRICIA MIMS BOARD MEMBER	0.00	X						0.	0.	0.
(30) JENNIFER MINGOLA BOARD MEMBER	0.00	X						0.	0.	0.
(31) MOLLY O'BRIEN BOARD MEMBER	0.00	X						0.	0.	0.
(32) JACK SHERMAN BOARD MEMBER	0.00	X						0.	0.	0.
(33) ELAINE SWAFFORD BOARD MEMBER	0.00	X						0.	0.	0.
(34) STRATTON TINGLE BOARD MEMBER	0.00	X						0.	0.	0.
(35) TODD GARDENHIRE BOARD MEMBER	0.00	X						0.	0.	0.
(36) MICKEY MCCAMISH BOARD MEMBER	0.00	X						0.	0.	0.
(37) SABRENA SMEDLEY EXECUTIVE COMMITTEE MEMBER	0.00	X						0.	0.	0.
(38) DWAYNE MASSENGALE BOARD MEMBER	0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	6,896,315.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f ▶			6,896,315.			
Program Service Revenue			Business Code				
	2 a CO-OP ADVERTISING		541800	288,831.	288,831.		
	b SHOWS/FAM & COLLATERAL		541800	287,047.	287,047.		
	c PARTNERSHIPS		541800	108,898.	108,898.		
	d VISITORS GUIDE ADS		511140	22,221.	22,221.		
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			706,997.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			319.			319.
	4 Income from investment of tax-exempt bond proceeds ▶			29.			29.
	5 Royalties ▶						
			(i) Real	(ii) Personal			
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
			(i) Securities	(ii) Other			
	7 a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss) ▶						
	8 a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ▶						
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue			Business Code				
	11 a MISCELLANEOUS		900099	25,280.	25,280.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶			25,280.			
	12 **Total revenue.** See instructions ▶			7,628,940.	732,277.	0.	348.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	316,884.	316,884.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	835,170.	707,896.	127,274.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,070,234.	892,267.	177,967.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	306,370.	233,958.	72,412.	
10 Payroll taxes	138,153.	107,090.	31,063.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	59,048.	51,033.	8,015.	
12 Advertising and promotion	3,659,550.	3,651,076.	8,474.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	151,911.	132,671.	19,240.	
17 Travel	78,098.	67,246.	10,852.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	44,656.	44,656.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	72,956.	62,923.	10,033.	
23 Insurance	4,982.	4,258.	724.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEMBERSHIPS & SUBSCRIPT	106,358.	81,509.	24,849.	
b REPAIRS & MAINTENANCE	77,568.	66,971.	10,597.	
c SPONSORSHIPS	74,975.	74,975.		
d TELEPHONE	42,030.	37,884.	4,146.	
e All other expenses	27,497.	21,090.	6,407.	
25 **Total functional expenses.** Add lines 1 through 24e	7,066,440.	6,554,387.	512,053.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			1	1.
	2	Savings and temporary cash investments		2,117,061.	2	3,367,746.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,322,778.	4	1,018,249.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		50,841.	9	70,609.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 870,020.			
	b	Less: accumulated depreciation	10b 833,728.	109,247.	10c	36,292.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		3,194.	15	1,579.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		3,603,121.	16	4,494,476.
Liabilities	17	Accounts payable and accrued expenses		594,678.	17	835,171.
	18	Grants payable			18	
	19	Deferred revenue		33,166.	19	121,528.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		627,844.	26	956,699.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		2,975,277.	27	3,537,777.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		2,975,277.	32	3,537,777.
	33	Total liabilities and net assets/fund balances		3,603,121.	33	4,494,476.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,628,940.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,066,440.
3	Revenue less expenses. Subtract line 2 from line 1	3	562,500.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,975,277.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,537,777.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

Name of the organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
-*6713

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(4) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
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Employer identification number
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	$ 5,937,573.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
-*6713

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
-*6713

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number **-***6713

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV **Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V **Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%
The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI **Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		636,545.	636,474.	71.
d Equipment		233,475.	197,254.	36,221.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				36,292.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	7,928,940.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	7,928,940.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	7,928,940.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	7,066,440.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	7,066,440.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	7,066,440.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT OF THE BUREAU HAVE EVALUATED THE TAX POSITIONS TAKEN WITHIN THE FEDERAL TAX RETURN AND DOES NOT BELIEVE THERE ARE ANY SIGNIFICANT UNCERTAIN TAX POSITIONS TAKEN ON THE RETURN. THERE ARE NO PENDING TAX EXAMINATIONS BY FEDERAL OR STATE TAX AUTHORITIES. THE BUREAU IS NO LONGER SUBJECT TO EXAMINATIONS BY TAX AUTHORITIES FOR TAX YEARS BEFORE 2017.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number **-***6713

Part I **General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II **Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CARTER STREET CORPORATION 1 CARTER PLAZA CHATTANOOGA, TN 37402	**-***5122	501(C)(3)	243,867.	0.			PROVIDE SUPPORT FOR SPORTS EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: CARTER STREET CORPORATION

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR SPORTS EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: **-***6713

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BARRY WHITE	(i)	200,000.	40,205.	1,548.	15,613.	30,761.	288,127.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MIKE ZUMBAUGH	(i)	127,920.	32,183.	2,905.	10,547.	14,573.	188,128.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) TIMOTHY MORGAN	(i)	122,500.	29,113.	1,503.	7,641.	19,211.	179,968.	0.
CHIEF SPORTS OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) BRIAN MURPHY	(i)	120,000.	28,523.	1,496.	9,732.	19,196.	178,947.	0.
CHIEF DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: **-***6713

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 IS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY BEFORE IT IS FILED. IT IS REVIEWED BY BOTH THE PRESIDENT AND COO, AND A COPY IS KEPT ON FILE TO BE SEEN UPON REQUEST.

FORM 990, PART VI, SECTION B, LINE 15A:

THE GOVERNING BODY USES PUBLISHED INDUSTRY ASSOCIATION GUIDANCE TO ALIGN WITH THE COMPENSATION RECOMMENDATIONS BASED ON SIZE, LOCATION AND TYPE OF ORGANIZATION. THE INFORMATION IS PRESENTED TO THE GOVERNING BODY AND APPROVED BEFORE BEING IMPLEMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

ANY REQUESTS TO VIEW ARE FIELDED BY THE PRESIDENT AND CEO WHO THEN SENDS THE REQUEST TO THE COO FOR FULFILLMENT.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: **-***6713

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
CHATTANOOGA TOURISM FOUNDATION - 58-1866591 736 MARKET STREET, 18TH FLOOR CHATTANOOGA, TN 37402	TO SUPPORT AND PROMOTE TOURISM- RELATED ACTIVITIES OF THE HAMILTON	TENNESSEE	501(C)(3)	LINE 11			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SEE PART VII FOR CONTINUATIONS

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b	X	
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	CHATTANOOGA TOURISM FOUNDATION	B	328,973.	ACTUAL EXPENSE
(2)	CHATTANOOGA TOURISM FOUNDATION	O	342,453.	ACTUAL EXPENSE
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) NO	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

CHATTANOOGA TOURISM FOUNDATION

PRIMARY ACTIVITY: TO SUPPORT AND PROMOTE TOURISM- RELATED ACTIVITIES OF THE HAMILTON CO. AREA.

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2021

Prepared for	Chattanooga Area Convention & Visitors Bureau, Inc. 736 Market Street, 18th Floor Chattanooga, TN 37402
Prepared by	Henderson Hutcherson & McCullough, PLLC 1200 Market Street Chattanooga, TN 37402
Amount due or refund	Not applicable
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	Not applicable
Return must be mailed on or before	Not applicable
Special Instructions	This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning _____, 2021, and ending _____, 20___

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

2021

Name of filer CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

EIN or SSN 62-0156713

Name and title of officer or person subject to tax MICHAEL B ZUMBAUGH
FINANCE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	[X]	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	12,124,566.
2a	**Form 990-EZ** check here ▶	[ ]	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here ▶	[ ]	b **Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ▶	[ ]	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here ▶	[ ]	b **Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here ▶	[ ]	b **Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here ▶	[ ]	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here ▶	[ ]	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here ▶	[ ]	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here ▶	[ ]	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize HENDERSON HUTCHERSON & MCCULLOUGH, PLLC (**ERO firm name**) to enter my PIN 58987 (**Enter five numbers, but do not enter all zeros**)

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 62031682510 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 04/25/22

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA **For Privacy act and Paperwork Reduction Act Notice, see instructions.**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Doing business as CHATTANOOGA TOURISM COMPANY

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
736 MARKET STREET, 18TH FLOOR

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37402

D Employer identification number
62-0156713

E Telephone number
423-756-8687

G Gross receipts $ 12,125,675.

F Name and address of principal officer: MICHAEL B. ZUMBAUGH
736 MARKET STREET, 18TH FLOOR, CHATTANOOGA,

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.CHATTANOOGACVB.COM

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1946 **M** State of legal domicile: TN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	35
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	33
6	Total number of volunteers (estimate if necessary)	6	777
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	6,896,315.	10,724,945.
	9	Program service revenue (Part VIII, line 2g)	706,997.	1,391,579.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	348.	-378.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	25,280.	8,420.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,628,940.	12,124,566.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	316,884.	853,469.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,349,927.	2,444,487.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,399,629.	6,838,720.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,066,440.	10,136,676.
	19	Revenue less expenses. Subtract line 18 from line 12	562,500.	1,987,890.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	4,494,476.	6,892,228.
	21	Total liabilities (Part X, line 26)	956,699.	1,366,562.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,537,777.	5,525,666.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer | Date

▶ MICHAEL B. ZUMBAUGH, FINANCE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KIM HUSKEY, CPA		04/25/22		P00958962

Firm's name ▶ HENDERSON HUTCHERSON & MCCULLOUGH, PLLC | Firm's EIN ▶ 62-1114363

Firm's address ▶ 1200 MARKET STREET
CHATTANOOGA, TN 37402 | Phone no. (423)756-7771

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 9,525,526. including grants of $ 853,469.) (Revenue $)
TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

4b (Code:) (Expenses $ including grants of $) (Revenue $ 1,398,890.)
TO IMPROVE AWARENESS OF LOCAL REGION AND AREA ATTRACTIONS THROUGH USE OF PROMOTIONAL MAILERS AND MARKET RESEARCH

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 9,525,526.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	150		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 33			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	35		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	35		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ TN

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MIKE ZUMBAUGH - 423-756-8687

736 MARKET STREET 18TH FLOOR, CHATTANOOGA, TN 37402

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) BARRY WHITE CHIEF EXECUTIVE OFFICER	40.00			X				261,464.	0.	47,351.
(2) TIMOTHY MORGAN CHIEF SPORTS OFFICER	40.00			X				162,866.	0.	29,594.
(3) BRIAN MURPHY CHIEF DEVELOPMENT OFFICER	40.00			X				159,769.	0.	29,381.
(4) MIKE ZUMBAUGH FINANCE DIRECTOR	40.00			X				163,071.	0.	21,374.
(5) KEITH SANFORD BOARD MEMBER	0.00	X						0.	0.	0.
(6) LISA MARAGNANO SECRETARY/TREASURER	0.00	X						0.	0.	0.
(7) JIM COPPINGER BOARD MEMBER	0.00	X						0.	0.	0.
(8) ELIZABETH WILLIAMS BOARD MEMBER	0.00	X						0.	0.	0.
(9) HUGH MORROW CHAIRMAN	0.00	X						0.	0.	0.
(10) MITCH PATEL BOARD MEMBER	0.00	X						0.	0.	0.
(11) ALLEN COREY BOARD MEMBER	0.00	X						0.	0.	0.
(12) KEN DEFOOR BOARD MEMBER	0.00	X						0.	0.	0.
(13) JOHNNY O'BRIEN VICE CHAIR	0.00	X						0.	0.	0.
(14) CHRISTY GILLENWATER BOARD MEMBER	0.00	X						0.	0.	0.
(15) SABRENA SMEDLEY BOARD MEMBER	0.00	X						0.	0.	0.
(16) DARIK DAWES BOARD MEMBER	0.00	X						0.	0.	0.
(17) EMILY MACK BOARD MEMBER	0.00	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) REBECCA ASHFORD BOARD MEMBER	0.00	X						0.	0.	0.
1b Subtotal ▶								747,170.	0.	127,700.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								747,170.	0.	127,700.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MILES PARTNERSHIP, 13952 DENVER WEST PARKWAY, STE. 200, LAKEWOOD, CO 80401	MARKETING	2,740,897.
SUNTRUST CC, 303 PEACHTREE STREET NORTHEAST, ATLANTA, GA 30308	CREDIT CARD PAYMENTS	864,866.
CHATTANOOGA CONVENTION CENTER 1150 CARTER STREET, CHATTANOOGA, TN 37402	EVENT SPACE	322,361.
TSSAA 3333 LEBANON PIKE, HERMITAGE, TN 37076	ATHLETIC EVENTS	300,631.
FIDELITY INVESTMENTS 245 SUMMER ST., BOSTON, MA 00210	RETIREMENT PLAN CONTRIBUTIONS	294,679.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 5

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	10,724,945.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f ▶			10,724,945.			
Program Service Revenue			**Business Code**				
	2 a SHOWS/FAM & COLLATERAL		541800	692,587.	692,587.		
	b PARTNERSHIPS		541800	367,124.	367,124.		
	c CO-OP ADVERTISING		541800	249,260.	249,260.		
	d VISITORS GUIDE ADS		511140	82,608.	82,608.		
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			1,391,579.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			731.			731.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
			(i) Real / (ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
			(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b	1,109.				
	c Gain or (loss)	7c	-1,109.				
	d Net gain or (loss) ▶			-1,109.	-1,109.		
	8 a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ▶						
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue			**Business Code**				
	11 a MISCELLANEOUS		900099	8,420.	8,420.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶			8,420.			
	12 **Total revenue.** See instructions ▶			12,124,566.	1,398,890.	0.	731.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	853,469.	853,469.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	754,981.	689,981.	65,000.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,240,231.	936,524.	303,707.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	308,826.	232,183.	76,643.	
10 Payroll taxes	140,449.	105,574.	34,875.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	58,218.	46,440.	11,778.	
12 Advertising and promotion	4,485,384.	4,481,737.	3,647.	
13 Office expenses	156,012.	155,419.	593.	
14 Information technology	2,019.	2,019.		
15 Royalties				
16 Occupancy	146,221.	112,685.	33,536.	
17 Travel	110,777.	94,245.	16,532.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,743.	3,743.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	14,633.	11,163.	3,470.	
23 Insurance	46,450.	43,914.	2,536.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a GUARANTEES/RIGHTS	509,238.	509,238.		
b SPONSORSHIPS	252,368.	248,093.	4,275.	
c COLLATERAL MATERIAL	171,308.	171,308.		
d CONTRACTUAL SERVICES	157,755.	157,755.		
e All other expenses	724,594.	670,036.	54,558.	
25 **Total functional expenses.** Add lines 1 through 24e	10,136,676.	9,525,526.	611,150.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		3,367,747.	1	4,946,664.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,018,249.	4	1,782,639.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		70,609.	9	76,679.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 932,571.			
	b	Less: accumulated depreciation	10b 847,672.	36,292.	10c	84,899.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		1,579.	15	1,347.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		4,494,476.	16	6,892,228.
Liabilities	17	Accounts payable and accrued expenses		835,171.	17	1,315,867.
	18	Grants payable			18	
	19	Deferred revenue		121,528.	19	50,695.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		956,699.	26	1,366,562.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		3,537,777.	27	5,525,666.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		3,537,777.	32	5,525,666.
	33	Total liabilities and net assets/fund balances		4,494,476.	33	6,892,228.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,124,566.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,136,676.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,987,890.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,537,777.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-1.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,525,666.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Name of the organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(4) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	$ 470,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

Name of the organization CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number 62-0156713

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____%

b Permanent endowment ▶ _____%

c Term endowment ▶ _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		666,440.	636,807.	29,633.
d Equipment		244,039.	208,009.	36,030.
e Other		22,092.	2,856.	19,236.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				84,899.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	12,125,675.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	1,109.		
e	Add lines **2a** through **2d**			2e	1,109.
3	Subtract line **2e** from line **1**			3	12,124,566.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	12,124,566.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	10,137,785.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c	1,109.		
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	1,109.
3	Subtract line **2e** from line **1**			3	10,136,676.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	10,136,676.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT OF THE BUREAU HAVE EVALUATED THE TAX POSITIONS TAKEN WITHIN THE FEDERAL TAX RETURN AND DOES NOT BELIEVE THERE ARE ANY SIGNIFICANT UNCERTAIN TAX POSITIONS TAKEN ON THE RETURN. THERE ARE NO PENDING TAX EXAMINATIONS BY FEDERAL OR STATE TAX AUTHORITIES. THE BUREAU IS NO LONGER SUBJECT TO EXAMINATIONS BY TAX AUTHORITIES FOR TAX YEARS BEFORE 2017.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON SALE OF PROPERTY

Part XIII Supplemental Information *(continued)*

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: 62-0156713

Part I **General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II **Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CARAVAN TRIBE LLC 1711 LONG ST. CHATTANOOGA, TN 37408	83-0637925		40,000.	0.			PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN
CHATTANOOGA BUSINESS ELITE P O BOX 11294 CHATTANOOGA, TN 37401	84-2931941		10,000.	0.			PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN
CHATTANOOGA PRESENTS! 400 E. MAIN STREET CHATTANOOGA, TN 37408	80-0548067		40,000.	0.			PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN
RISE CHATTANOOGA P O BOX 406 CHATTANOOGA, TN 37401	47-2972148	501(C)(3)	67,000.	0.			PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN
RIVER CITY COMPANY 850 MARKET STREET CHATTANOOGA, TN 37402	62-1273871	501(C)(3)	31,100.	0.			PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN
SOUNDCORPS, INC. 301 E. 11TH ST., STE. 300 CHATTANOOGA, TN 37402	46-4519201	501(C)(3)	71,000.	0.			PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE POP-UP PROJECT 1602 ARAPAHO DRIVE SODDY DAISY, TN 37379	81-5373267		15,000.	0.			PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: ARTSBUILD

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR

EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN

ACCORDANCE WITH RESOLUTION 207-27.

NAME OF ORGANIZATION OR GOVERNMENT:

BESSIE SMITH CULTURAL CENTER AFRICAN AMERICAN MUSEUM

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR

Part IV **Supplemental Information**

EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

NAME OF ORGANIZATION OR GOVERNMENT: CARAVAN TRIBE LLC

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

NAME OF ORGANIZATION OR GOVERNMENT: CHATTANOOGA BUSINESS ELITE

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

NAME OF ORGANIZATION OR GOVERNMENT: CHATTANOOGA PRESENTS!

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

NAME OF ORGANIZATION OR GOVERNMENT: RISE CHATTANOOGA

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

NAME OF ORGANIZATION OR GOVERNMENT: RIVER CITY COMPANY

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

Part IV **Supplemental Information**

NAME OF ORGANIZATION OR GOVERNMENT: SOUNDCORPS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

NAME OF ORGANIZATION OR GOVERNMENT: THE POP-UP PROJECT

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE SUPPORT FOR EVENTS/CONVENTIONS THAT PROMOTE TOURISM IN THE LOCAL CHATTANOOGA AREA IN ACCORDANCE WITH RESOLUTION 207-27.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: 62-0156713

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BARRY WHITE	(i)	200,000.	59,245.	2,219.	17,058.	30,293.	308,815.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TIMOTHY MORGAN	(i)	122,500.	38,863.	1,503.	10,765.	18,829.	192,460.	0.
CHIEF SPORTS OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BRIAN MURPHY	(i)	120,000.	38,273.	1,496.	10,564.	18,817.	189,150.	0.
CHIEF DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MIKE ZUMBAUGH	(i)	112,073.	43,365.	7,633.	10,687.	10,687.	184,445.	0.
FINANCE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: 62-0156713

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 IS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY BEFORE IT IS FILED. IT IS REVIEWED BY BOTH THE PRESIDENT AND COO, AND A COPY IS KEPT ON FILE TO BE SEEN UPON REQUEST.

FORM 990, PART VI, SECTION B, LINE 15A:

THE GOVERNING BODY USES PUBLISHED INDUSTRY ASSOCIATION GUIDANCE TO ALIGN WITH THE COMPENSATION RECOMMENDATIONS BASED ON SIZE, LOCATION AND TYPE OF ORGANIZATION. THE INFORMATION IS PRESENTED TO THE GOVERNING BODY AND APPROVED BEFORE BEING IMPLEMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

ANY REQUESTS TO VIEW ARE FIELDED BY THE PRESIDENT AND CEO WHO THEN SENDS THE REQUEST TO THE COO FOR FULFILLMENT.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: 62-0156713

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
CHATTANOOGA TOURISM FOUNDATION - 58-1866591 736 MARKET STREET, 18TH FLOOR CHATTANOOGA, TN 37402	TO SUPPORT AND PROMOTE TOURISM- RELATED ACTIVITIES OF THE HAMILTON	TENNESSEE	501(C)(3)	LINE 11			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SEE PART VII FOR CONTINUATIONS

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b	X	
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	CHATTANOOGA TOURISM FOUNDATION	B	542,500.	ACTUAL EXPENSE
(2)	CHATTANOOGA TOURISM FOUNDATION	O	19,799.	ACTUAL EXPENSE
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) NO	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

CHATTANOOGA TOURISM FOUNDATION

PRIMARY ACTIVITY: TO SUPPORT AND PROMOTE TOURISM- RELATED ACTIVITIES OF THE HAMILTON CO. AREA.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

December 31, 2021

Prepared for	Chattanooga Area Convention & Visitors Bureau, Inc. 736 Market Street, 18th Floor Chattanooga, TN 37402
Prepared by	Henderson Hutcherson & McCullough, PLLC 1200 Market Street Chattanooga, TN 37402
Amount due or refund	No amount is due.
Make check payable to	No amount is due.
Mail tax return and check (if applicable) to	Not applicable
Return must be mailed on or before	Not applicable
Special Instructions	This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning _____, 2021, and ending _____, 20___

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

2021

Name of filer CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

EIN or SSN 62-0156713

Name and title of officer or person subject to tax MICHAEL B ZUMBAUGH
FINANCE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	☐	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here ▶	☐	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here ▶	☐	b **Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ▶	☐	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here ▶	☐	b **Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here ▶	X	b **Total tax** (Form 990-T, Part III, line 4)	6b	0.
7a	**Form 4720** check here ▶	☐	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here ▶	☐	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here ▶	☐	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here ▶	☐	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN)_____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize HENDERSON HUTCHERSON & MCCULLOUGH, PLLC (**ERO firm name**) to enter my PIN 58987 (**Enter five numbers, but do not enter all zeros**)

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 62031682510 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 04/25/22

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA **For Privacy act and Paperwork Reduction Act Notice, see instructions.**

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2021 or other tax year beginning _____, and ending _____.

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

Open to Public Inspection for 501(c)(3) Organizations Only

A [ ] Check box if address changed.

B Exempt under section
[X] 501(c)(4)
[ ] 408(e) [ ] 220(e)
[ ] 408A [ ] 530(a)
[ ] 529(a) [ ] 529S

Print or Type

Name of organization ([ ] Check box if name changed and see instructions.)
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Number, street, and room or suite no. If a P.O. box, see instructions.
736 MARKET STREET, 18TH FLOOR

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37402

D Employer identification number
62-0156713

E Group exemption number (see instructions)

F [ ] Check box if an amended return.

C Book value of all assets at end of year ▶ 6,892,228.

G Check organization type ▶ [X] 501(c) corporation [ ] 501(c) trust [ ] 401(a) trust [ ] Other trust

H Check if filing only to ▶ [ ] Claim credit from Form 8941 [ ] Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ [ ]

J Enter the number of attached Schedules A (Form 990-T) ▶

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ [ ] Yes [X] No
If "Yes," enter the name and identifying number of the parent corporation. ▶

L The books are in care of ▶ MIKE ZUMBAUGH Telephone number ▶ 423-756-8687

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21) ▶	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: [ ] Tax rate schedule or [ ] Schedule D (Form 1041) ▶	2	
3	**Proxy tax.** See instructions ▶	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA **For Paperwork Reduction Act Notice, see instructions.**

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3	Other amounts due. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)			3	
4	**Total tax.** Add lines 2 and 3 (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here ▶			4	0.
5	Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4			5	0.
6a	Payments: A 2020 overpayment credited to 2021	6a			
b	2021 estimated tax payments. Check if section 643(g) election applies ▶ ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total ▶	6g			
7	**Total payments.** Add lines 6a through 6g			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed ▶			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ▶			10	
11	Enter the amount of line 10 you want: **Credited to 2022 estimated tax** ▶ **Refunded** ▶			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
4	Enter available pre-2018 NOL carryovers here ▶ $ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.		
5	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$

6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date ▶ FINANCE DIRECTOR Title

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
KIM HUSKEY, CPA		04/25/22		P00958962

Firm's name ▶ HENDERSON HUTCHERSON & MCCULLOUGH, PLLC Firm's EIN ▶ 62-1114363

Firm's address ▶ 1200 MARKET STREET CHATTANOOGA, TN 37402 Phone no. (423)756-7771

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Doing business as CHATTANOOGA TOURISM COMPANY

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
736 MARKET STREET, 18TH FLOOR

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37402

D Employer identification number
62-0156713

E Telephone number
423-756-8687

G Gross receipts $ 12,349,629.

F Name and address of principal officer: BARRY WHITE
736 MARKET STREET, 18TH FLOOR, CHATTANOOGA,

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: VISITCHATTANOOGA.COM

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1946 **M** State of legal domicile: TN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	46
6	Total number of volunteers (estimate if necessary)	6	787
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	10,724,945.	10,946,548.
	9	Program service revenue (Part VIII, line 2g)	1,391,579.	1,381,537.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-378.	13,185.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,420.	8,359.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,124,566.	12,349,629.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	853,469.	1,151,751.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,444,487.	2,800,010.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,838,720.	8,179,918.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,136,676.	12,131,679.
	19	Revenue less expenses. Subtract line 18 from line 12	1,987,890.	217,950.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	6,892,228.	8,117,452.
	21	Total liabilities (Part X, line 26)	1,366,562.	2,373,836.
	22	Net assets or fund balances. Subtract line 21 from line 20	5,525,666.	5,743,616.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date

BARRY WHITE, CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
BRIAN D. MILLER, CPA		05/15/23		P00365109

Firm's name HENDERSON HUTCHERSON & MCCULLOUGH PLLC | Firm's EIN 62-1114363

Firm's address 1200 MARKET STREET
CHATTANOOGA, TN 37402 | Phone no. (423)756-7771

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 11,011,980. including grants of $ 1,151,751.) (Revenue $)
TO PROMOTE TOURISM AND CONVENTIONS IN THE LOCAL CHATTANOOGA AREA

4b (Code:) (Expenses $ 289,138. including grants of $) (Revenue $ 1,389,896.)
TO IMPROVE AWARENESS OF LOCAL REGION AND AREA ATTRACTIONS THROUGH USE OF PROMOTIONAL MAILERS AND MARKET RESEARCH

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 11,301,118.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	125		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 46			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	14		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed TN

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

MIKE ZUMBAUGH - 423-756-8687

736 MARKET STREET 18TH FLOOR, CHATTANOOGA, TN 37402

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) BARRY WHITE	40.00									
CHIEF EXECUTIVE OFFICER	5.00			X				276,710.	0.	49,600.
(2) TIMOTHY MORGAN	40.00									
CHIEF SPORTS OFFICER				X				174,532.	0.	33,851.
(3) BRIAN MURPHY	40.00									
CHIEF DEVELOPMENT OFFICER				X				168,023.	0.	34,858.
(4) SUSAN HARRIS	40.00									
CHIEF OPERATING OFFICER				X				128,147.	0.	15,635.
(5) KEITH SANFORD	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(6) LISA MARAGNANO	0.00									
SECRETARY/TREASURER	5.00	X		X				0.	0.	0.
(7) JIM COPPINGER	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(8) ELIZABETH WILLIAMS	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(9) HUGH MORROW	0.00									
CHAIRMAN	5.00	X		X				0.	0.	0.
(10) MITCH PATEL	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(11) ALLEN COREY	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(12) KEN DEFOOR	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(13) JOHNNY O'BRIEN	0.00									
VICE CHAIR	5.00	X		X				0.	0.	0.
(14) CHRISTY GILLENWATER	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(15) SABRENA SMEDLEY	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(16) DARIK DAWES	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.
(17) EMILY MACK	0.00									
BOARD MEMBER	5.00	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) REBECCA ASHFORD BOARD MEMBER	0.00 5.00	X						0.	0.	0.
1b Subtotal								747,412.	0.	133,944.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								747,412.	0.	133,944.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 4

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MILES PARTNERSHIP, 13952 DENVER WEST PARKWAY, STE. 200, LAKEWOOD, CO 80401	MARKETING	3,301,464.
MODUS BUILD LLC, 3808 CUMMING HWY, SUITE 120, CHATTANOOGA, TN 37419	BUNKER DESIGN AND WORK	474,377.
CHATTANOOGA CONVENTION CENTER 1150 CARTER STREET, CHATTANOOGA, TN 37402	EVENT SPACE	411,320.
TSSAA 3333 LEBANON PIKE, HERMITAGE, TN 37076	ATHLETIC EVENTS	282,424.
WORLD TRIATHOLON CORPORATION, 3407 W DR MARTIN LUTHER KING JR BLVD, TAMPA , FL	ATHLETIC EVENTS	210,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 11

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	10,946,548.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			10,946,548.			
			Business Code				
Program Service Revenue	2 a SHOWS/FAM & COLLATERAL		541800	556,962.	556,962.		
	b CO-OP ADVERTISING		541800	489,672.	489,672.		
	c PARTNERSHIPS		541800	214,803.	214,803.		
	d VISITORS GUIDE ADS		541800	120,100.	120,100.		
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			1,381,537.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			13,185.			13,185.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
			Business Code				
Miscellaneous Revenue	11 a MISCELLANEOUS		900099	8,359.	8,359.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			8,359.			
	12 **Total revenue.** See instructions			12,349,629.	1,389,896.	0.	13,185.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,151,751.	1,151,751.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	827,693.	765,218.	62,475.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,493,974.	1,008,401.	485,573.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	313,357.	243,931.	69,426.	
10 Payroll taxes	164,986.	118,364.	46,622.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	66,119.	53,826.	12,293.	
12 Advertising and promotion	4,941,062.	4,937,601.	3,461.	
13 Office expenses	140,899.	140,833.	66.	
14 Information technology	3,323.	3,323.		
15 Royalties				
16 Occupancy	137,862.	108,149.	29,713.	
17 Travel	265,816.	229,563.	36,253.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	30,301.	26,478.	3,823.	
23 Insurance	49,467.	47,106.	2,361.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SPONSORSHIPS	874,041.	865,114.	8,927.	
b GUARANTEES/RIGHTS	492,424.	492,424.		
c RESEARCH & REPORTING	176,184.	173,195.	2,989.	
d CONTRACTUAL SERVICES	139,603.	139,603.		
e All other expenses	862,817.	796,238.	66,579.	
25 **Total functional expenses.** Add lines 1 through 24e	12,131,679.	11,301,118.	830,561.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		4,946,664.	1	5,443,326.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,782,639.	4	1,907,232.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		76,679.	9	135,755.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,499,910.			
	b	Less: accumulated depreciation	10b 870,239.	84,899.	10c	629,671.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		1,347.	15	1,468.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		6,892,228.	16	8,117,452.
Liabilities	17	Accounts payable and accrued expenses		1,315,867.	17	2,346,554.
	18	Grants payable			18	
	19	Deferred revenue		50,695.	19	27,282.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,366,562.	26	2,373,836.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** X **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		5,525,666.	27	5,743,616.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		5,525,666.	32	5,743,616.
	33	Total liabilities and net assets/fund balances		6,892,228.	33	8,117,452.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,349,629.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,131,679.
3	Revenue less expenses. Subtract line 2 from line 1	3	217,950.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,525,666.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,743,616.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(4) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number
62-0156713

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number 62-0156713

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%

b Permanent endowment _____%

c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,158,415.	641,533.	516,882.
d Equipment		319,403.	221,432.	97,971.
e Other		22,092.	7,274.	14,818.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				629,671.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	12,349,629.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	12,349,629.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	12,349,629.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	12,131,679.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	12,131,679.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	12,131,679.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT OF THE COMPANY HAS EVALUATED THE TAX POSITIONS TAKEN WITHIN THE FEDERAL TAX RETURN AND DOES NOT BELIEVE THERE ARE ANY SIGNIFICANT UNCERTAIN TAX POSITIONS TAKEN ON THE RETURN. THERE ARE NO PENDING TAX EXAMINATIONS BY FEDERAL OR STATE TAX AUTHORITIES. THE COMPANY IS NO LONGER SUBJECT TO EXAMINATIONS BY TAX AUTHORITIES FOR TAX YEARS BEFORE 2019.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: 62-0156713

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) BARRY WHITE	(i)	219,500.	54,105.	3,105.	18,035.	31,565.	326,310.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TIMOTHY MORGAN	(i)	134,537.	39,944.	51.	11,442.	22,409.	208,383.	0.
CHIEF SPORTS OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BRIAN MURPHY	(i)	130,694.	35,789.	1,540.	11,107.	23,751.	202,881.	0.
CHIEF DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number 62-0156713

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 IS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY BEFORE IT IS FILED. IT IS REVIEWED BY BOTH THE PRESIDENT AND COO, AND A COPY IS KEPT ON FILE TO BE SEEN UPON REQUEST.

FORM 990, PART VI, SECTION B, LINE 15A:

THE GOVERNING BODY USES PUBLISHED INDUSTRY ASSOCIATION GUIDANCE TO ALIGN WITH THE COMPENSATION RECOMMENDATIONS BASED ON SIZE, LOCATION AND TYPE OF ORGANIZATION. THE INFORMATION IS PRESENTED TO THE GOVERNING BODY AND APPROVED BEFORE BEING IMPLEMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

ANY REQUESTS TO VIEW ARE FIELDED BY THE PRESIDENT AND CEO WHO THEN SENDS THE REQUEST TO THE COO FOR FULFILLMENT.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Employer identification number: 62-0156713

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
CHATTANOOGA TOURISM FOUNDATION - 58-1866591 736 MARKET STREET, 18TH FLOOR CHATTANOOGA, TN 37402	TO SUPPORT AND PROMOTE TOURISM- RELATED ACTIVITIES OF THE HAMILTON	TENNESSEE	501(C)(3)	LINE 11			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SEE PART VII FOR CONTINUATIONS

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b	X	
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	CHATTANOOGA TOURISM FOUNDATION	B	851,751.	ACTUAL EXPENSE
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) NO	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

CHATTANOOGA TOURISM FOUNDATION

PRIMARY ACTIVITY: TO SUPPORT AND PROMOTE TOURISM- RELATED ACTIVITIES OF THE HAMILTON CO. AREA.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

December 31, 2022

Prepared for	Chattanooga Area Convention & Visitors Bureau, Inc. 736 Market Street, 18th Floor Chattanooga, TN 37402
Prepared by	Henderson Hutcherson & McCullough PLLC 1200 Market Street Chattanooga, TN 37402
Amount due or refund	No amount is due.
Make check payable to	No amount is due.
Mail tax return and check (if applicable) to	Not applicable
Return must be mailed on or before	Not applicable
Special Instructions	This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20___

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2022

Name of filer CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

EIN or SSN 62-0156713

Name and title of officer or person subject to tax BARRY WHITE
CHIEF EXECUTIVE OFFICER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here	☐	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	☐	b **Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	☐	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	b **Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☒	b **Total tax** (Form 990-T, Part III, line 4)	6b	0.
7a	**Form 4720** check here	☐	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	☐	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize HENDERSON HUTCHERSON & MCCULLOUGH PLLC to enter my PIN 58987
ERO firm name — Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 62031682510
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 05/15/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2022 or other tax year beginning _____, and ending _____.

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2022

Open to Public Inspection for 501(c)(3) Organizations Only

A [ ] Check box if address changed.

B Exempt under section
[X] 501(c)(4)
[ ] 408(e) [ ] 220(e)
[ ] 408A [ ] 530(a)
[ ] 529(a) [ ] 529A

Print or Type

Name of organization ([ ] Check box if name changed and see instructions.)
CHATTANOOGA AREA CONVENTION & VISITORS BUREAU, INC.

Number, street, and room or suite no. If a P.O. box, see instructions.
736 MARKET STREET, 18TH FLOOR

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37402

D Employer identification number
62-0156713

E Group exemption number (see instructions)

F [ ] Check box if an amended return.

C Book value of all assets at end of year 8,117,452.

G Check organization type [X] 501(c) corporation [ ] 501(c) trust [ ] 401(a) trust [ ] Other trust [ ] State college/university

H Check if filing only to [ ] Claim credit from Form 8941 [ ] Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation [ ]

J Enter the number of attached Schedules A (Form 990-T)

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [ ] Yes [X] No
If "Yes," enter the name and identifying number of the parent corporation.

L The books are in care of MIKE ZUMBAUGH Telephone number 423-756-8687

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: [ ] Tax rate schedule or [ ] Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA **For Paperwork Reduction Act Notice, see instructions.**

223701 01-16-23

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3	Other amounts due. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)			3	
4	**Total tax.** Add lines 2 and 3 (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0.
6a	Payments: A 2021 overpayment credited to 2022	6a			
b	2022 estimated tax payments. Check if section 643(g) election applies ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total	6g			
7	**Total payments.** Add lines 6a through 6g			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	
11	Enter the amount of line 10 you want: **Credited to 2023 estimated tax** **Refunded**			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$

6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title: CHIEF EXECUTIVE OFFICER

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
BRIAN D. MILLER, CPA		05/15/23		P00365109

Firm's name	HENDERSON HUTCHERSON & MCCULLOUGH PLLC	Firm's EIN	62-1114363
Firm's address	1200 MARKET STREET CHATTANOOGA, TN 37402	Phone no.	(423)756-7771

STRATEGIC DESTINATION PLAN SUMMARY

2023–2024

PURPOSE AND DIRECTION

MISSION

Promote and develop visitor experiences for our community's economic and social prosperity.

VISION 2030

Being the most competitive and innovative destination organization in the nation.

CULTURE

VALUES

- Engaged Collaboration
- "One of Us" Attitude
- Unwavering Integrity
- Strategic Vision
- Supportive Inclusivity
- Measurable Accountability

OPPORTUNITY CHALLENGES

1. Activation of refined top market segment promotion and sales strategies
2. Implementation of a recalibrated destination development strategy framework
3. Continuance of proactive tourism advocacy and public engagement
4. Strengthening of destination organization resources

COMMUNITY PROMISE

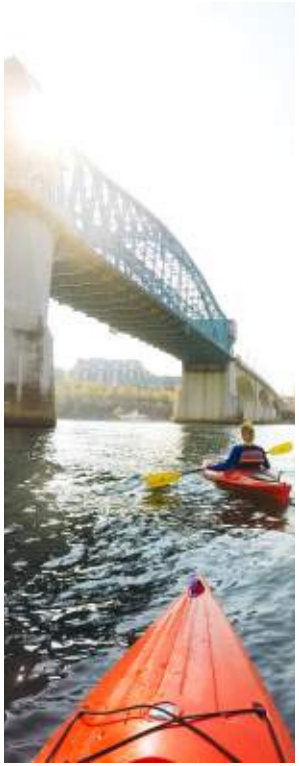
Enhance quality of place for our residents through tourism.

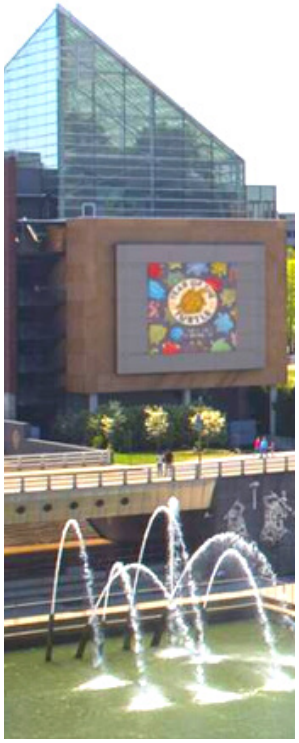
VISITOR PROMISE

Connect visitors to their best Chattanooga brand experiences.

PARTNER PROMISE

Champion tourism-related economic opportunities for our industry and community stakeholders.





GOALS

Drive Visitor Demand	Strengthen Visitor Experiences	Communicate Benefits and Viability

OBJECTIVES

PROMOTE: Enhance Brand Awareness	CONVERT: Increase Business Development	INVEST: Develop Visitor Experiences	ADVOCATE: Enhance Community Stakeholder Relations	OPTIMIZE: Elevate Organizational Effectiveness

18 PRIORITY INITIATIVES

- Institute allied destination market segment brand development
- Activate a destination brand custodian program
- Formalize and integrate a dedicated cross-functional VFR, business-leisure travel, and day trip conversion promotional program

- Engage and communicate annual comprehensive sports tourism and convention travel development and business sales strategies
- Assess, update and execute a leisure event and visitor services strategy
- Form and convene sports tourism and convention travel advisory groups for partners and clients

- Evaluate and refine comprehensive cultural tourism strategy
- Acknowledge and support new or expanded destination generators within a tourism development strategy framework
- Redevelop and execute a destination training program

- Refine and implement a segmented tourism stakeholders and advocacy plan
- Execute an expanded partnership and corporate engagement program
- Coordinate an active organization wide volunteer corps
- Conduct resident sentiment survey and set annual targets

- Prepare a long-term Chattanooga Tourism Foundation strategy and plan
- Develop and implement an organization human resources strategy and plan
- Broaden and activate a cross-functional EDI program
- Prepare and use a customized destination and Tourism Co. performance dashboard
- Create and activate an organization financial and county/municipalities funding strategy

2024 TARGETS

Destination

Destination targets include metrics which the Tourism Co. indirectly influences and measures through our work.

- Total visitor spending: +15% to $1.737 B
- Visitor-generated local tax revenue: +15% to $53 M
- Hospitality/tourism peak employment: +3% to 32,200 persons
- Total visitation growth: +5% to 16 M persons
- Tourism capital investment growth to *TBD*
- Total lodging revenue: +10% to $266.9 M

Organization

Organization targets include metrics which the Tourism Co. directly affects through our work.

- Leisure visitor marketing conversion: +7% to 160%
- Total meeting and sports attendees: +10% to 261,800
- Social media engagement: +20% to 3.1 M
- Partnership investment: +50% to $1 M
- Earned media value: +20% to $7.2 M

Hamilton County Travel Snapshot (2022)

Values represent the direct impact for both domestic and international travel

TENNESSEE
TNVACATION.COM

Direct Visitor Economic Impact

Spending

$1,628,952,100

Employment

12,345

State Taxes

$102,037,000

Labor Income

$430,508,500

Local Taxes

$65,742,100

5

County Rank

2022 visitor spending ranking compared to all 95 counties.
Previous Rank: 5

Daily Tourism Impact

On an average day, visitor spending generated:

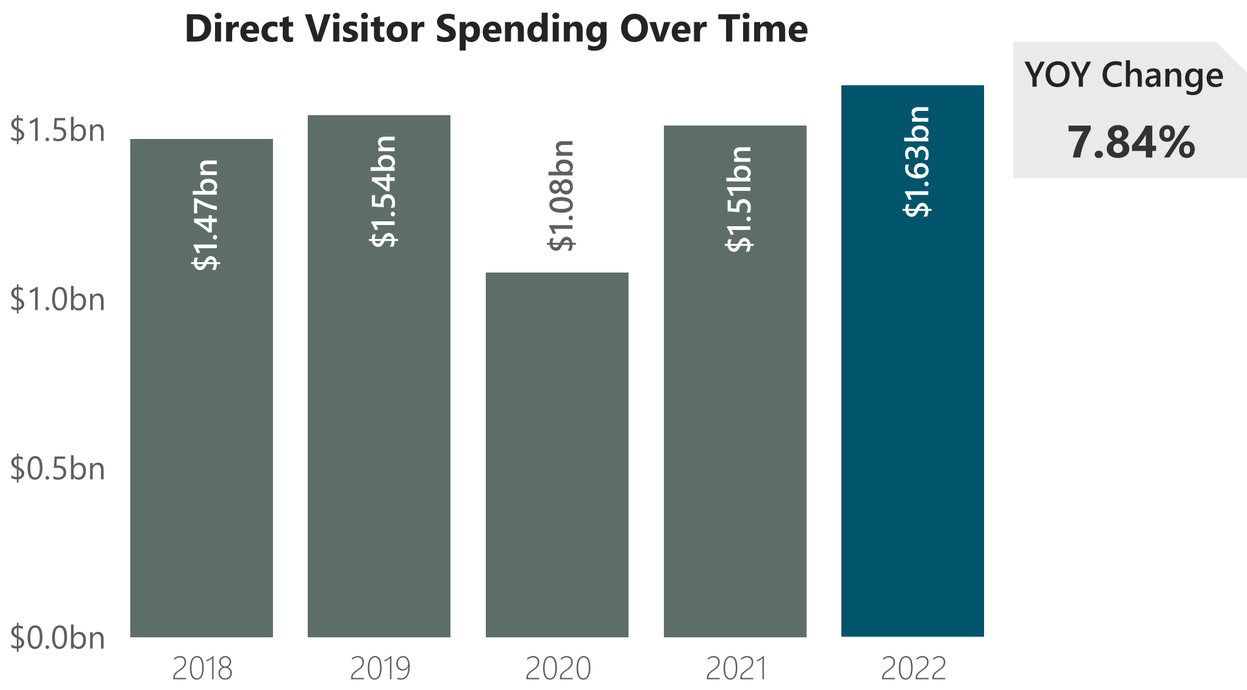
$4,462,882 in daily expenditures

$1,179,475 in daily labor income

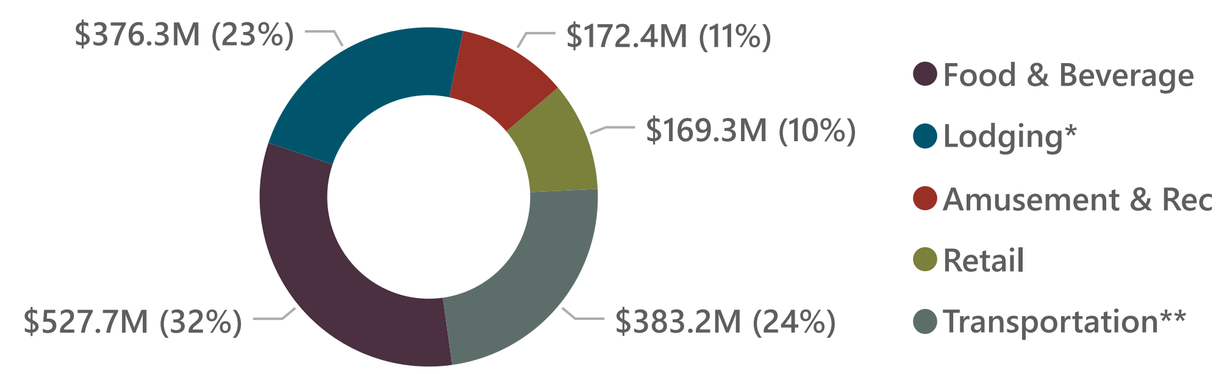
$279,553 in daily state tax collections

$180,115 in daily local tax collections

Direct Visitor Spending Over Time



Direct Visitor Spending by Industry



This economic impact report attributes 13.8% of retail and non-retail sales in Hamilton County to travel and tourism.

* A small portion of Lodging comes from second home spending

** Transportation includes both ground and air transportation

What is "direct visitor spending" and why does it matter?

Direct visitor spending are those dollars that a visitor exchanges with businesses in the five categories shown in the pie chart (below). It does not include indirect spending (ex: B2B purchases) or induced spending (ex: employee wages spent in the local economy). Visitor spending injects real money into the local economy and generates taxes for local and state government budgets.

Hamilton County Travel Snapshot (2022)

TENNESSEE
TNVACATION.COM

Who counts as a visitor?

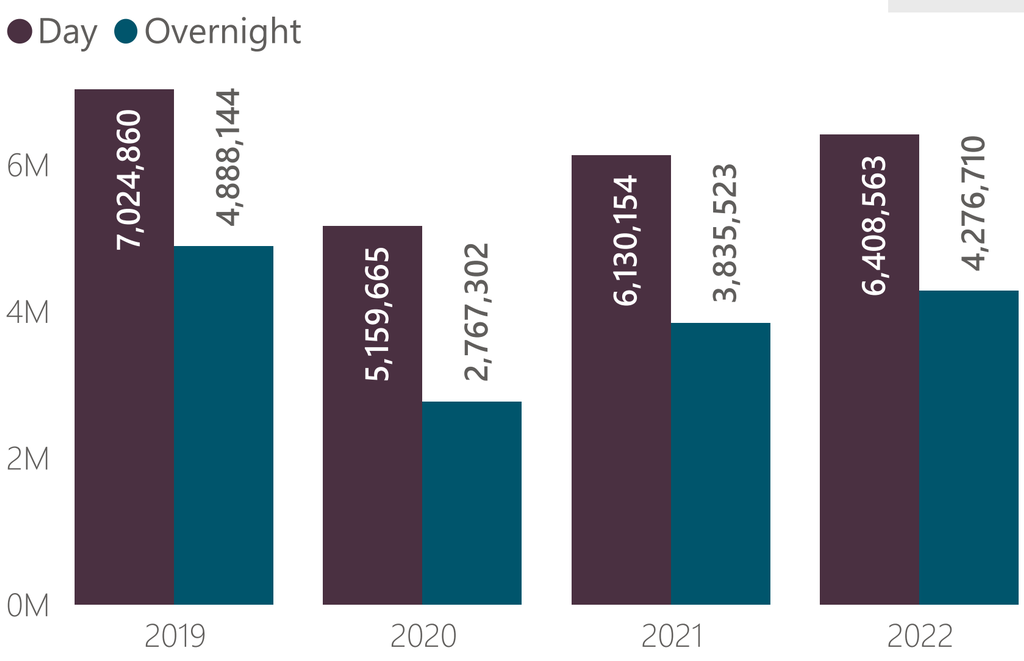
Someone who completes any journey for business or pleasure, outside their normal community and not part of a normal routine.

- Day visitor: one whose trip involved travel >50 miles from home, spending time in destination market, and returning home to sleep.
- Overnight visitor: one who spent one or more nights in a lodging facility, short-term rental, the home of friends/family, etc.

Below is a modeled estimate of county visitation illustrating how visitors to this county factor into the overall state visitor totals.

$152
AVG Visitor Spend

Estimated Number of County Visitors

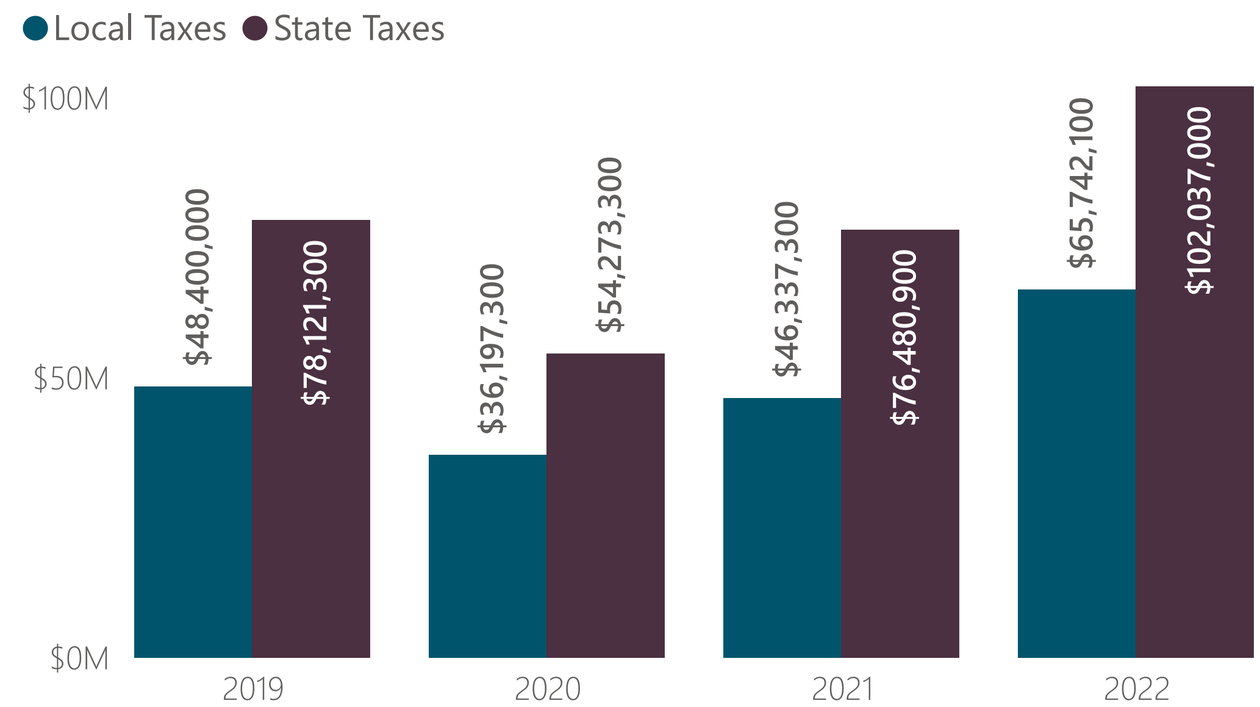


Note: Local DMOs may publish their own visitation numbers. Do not compare this visitation data to other state, national, or local models. Methods, assumptions, and data inputs may vary.

How do visitors help this community?

Visitor spending produced state and local tax collections; reducing the burden on residents to support infrastructure, education, health and safety services, etc.

State and Local Tax Collections from Visitor Spending



In **2022**, visitors to **Hamilton County** generated **$1,138** in tax savings per household through state and local tax collections.

Statewide AVG savings per household: $1,103

*Based on 2021 American Community Survey 5-year estimates

Note: Tax calculations were refined in 2022 to capture occupancy and sales tax impacts at the city, county, and state levels. Exercise caution with YOY calculations.

ABOUT THIS REPORT

Economic impact and visitation are modeled using data from Smith Travel Research, AirDNA, Arrivalist, TN Dept.of Revenue, TN Dept. of Tourist Development, US Bureau of Economic Analysis, US Bureau of Labor Statistics, US Census Bureau, Longwoods International, Visa Data Insights, and Tourism Economics. This report should not be compared with versions published before 2020 due to the changes in model and vendor.