

Blount County Trustee Scott Graves



Trustee's Annual Report
for
FY 2023-2024

Contents

- Section I** Introduction Letter
- Section II** Property Tax Collections by Tax Year and Month
- Section III** Property Tax Allocation
- Section IV** Report of Delinquent Taxes
- Section V** Report of Pickups, Rollbacks, Releases, Refunds
- Section VI** Annual Report of Local Option Sales Tax Distribution
- Section VII** Sales Tax Collections History
- Section VIII** Annual Report of Interest Earned
- Section IX** Report of Trustee's Commission Collected
- Section X** Trustee's Investment Portfolio (as of June 30, 2024)
- Section XI** Financial Summary Report



Blount County Trustee
SCOTT GRAVES




347 Court Street
Maryville, Tennessee 37804
Office (865) 273-5900 Fax (865) 273-5910

=== **MEMO** ===

DATE: July 15, 2024

TO: Honorable Blount County Board of Commissioners
Honorable Ed Mitchell, County Mayor
Honorable Gaye Hasty, County Clerk

FROM: Scott Graves, County Trustee 

SUBJECT: Annual Financial Report of the Blount County Trustee

=====
=====

In compliance with Section 67-5-1902, *Tennessee Code Annotated*, I respectfully submit the Annual Financial Report of the Blount County Trustee for the Fiscal Year ended June 30, 2024.

For your convenience, the preceding page is a table of contents. As always if you have questions or desire more information, please do not hesitate to contact me. Thank you for your continued support of this Office, and I hope that you find this report thorough and informative.

**Blount County Trustee
Scott Graves**

Property Tax Collections by Tax Year and Month

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
July	223,904	241,091	167,961	188,725	188,359	175,982	386,260	244,319	128,387	104,860	293,656
August	217,063	569,743	276,417	454,637	600,027	756,790	881,911	399,606	484,182	535,587	855,106
September	555,134	5,302,233	3,176,016	7,433,071	5,012,727	8,577,708	10,527,430	11,577,735	14,925,452	12,793,438	13,998,342
October	40,163,844	42,202,333	50,282,611	48,758,092	54,178,646	52,550,418	57,759,420	61,229,957	58,837,640	62,856,784	59,563,232
November	9,239,598	4,237,747	8,163,806	7,873,005	7,378,727	6,422,753	7,671,355	7,344,003	8,008,414	9,055,841	12,215,197
December	2,753,518	2,798,191	2,760,414	3,034,838	2,731,490	2,263,626	3,157,978	2,912,449	2,944,605	2,655,755	2,401,791
January	1,922,090	2,031,073	2,704,590	2,865,207	2,617,011	2,987,925	2,777,439	3,082,018	3,008,123	2,968,835	2,941,617
February	7,515,721	5,657,988	10,772,502	10,109,490	7,551,797	8,737,326	10,554,151	8,450,785	7,846,308	8,954,923	8,465,546
March	3,435,315	6,223,731	3,195,301	3,430,783	4,239,881	3,083,872	2,791,460	4,231,517	3,028,904	2,827,665	2,314,576
April	613,617	807,575	580,261	744,469	814,752	580,447	516,240	587,001	587,463	497,325	1,046,925
May	276,283	340,108	409,862	380,390	348,982	287,548	310,700	311,546	256,744	425,652	236,807
June	<u>2,944,847</u>	<u>242,718</u>	<u>215,349</u>	<u>191,324</u>	<u>378,226</u>	<u>221,895</u>	<u>346,707</u>	<u>237,519</u>	<u>142,371</u>	<u>179,926</u>	<u>185,738</u>
TOTALS	69,860,934	70,654,531	82,705,090	85,464,031	86,040,625	86,646,290	97,681,051	100,608,455	100,198,593	103,856,591	104,518,533
Tax Rate	\$2.15	\$2.15	\$2.47 reappraisal	\$2.47	\$2.47	\$2.47	\$2.47 reappraisal	\$2.47	\$2.47	\$2.47	\$1.59 reappraisal

* Totals above include collection of prior year taxes *

Blount County Trustee
Scott Graves

Blount County Property Tax Allocation

May 1, 2024

<u>Fund Name</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>FINAL 2023-2024</u>
101 General County	35.6275%	35.6275%	35.6275%	35.6275%	35.6275%	35.6275%	39.6761%	43.3962%
141 General Purpose School	25.8176%	25.5455%	25.4106%	23.0889%	22.8972%	22.7685%	22.2910%	19.4434%
151 Debt Service	19.4333%	19.4333%	19.4333%	17.8137%	17.8138%	17.8139%	13.7652%	13.8365%
177 Education Capital Projects	1.6194%	1.6194%	1.6194%	5.6680%	5.6680%	5.6680%	5.6680%	6.2893%
189 General Capital Projects	0.0000%	0.0000%	0.0000%	1.2146%	1.2146%	1.2146%	1.2146%	1.8868%
355 City of Alcoa Schools	4.7363%	4.7612%	4.9120%	4.5407%	4.6127%	4.6333%	4.7947%	4.1491%
356 City of Maryville Schools	<u>12.7659%</u>	<u>13.0131%</u>	<u>12.9972%</u>	<u>12.0466%</u>	<u>12.1662%</u>	<u>12.2742%</u>	<u>12.5904%</u>	<u>10.9987%</u>
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Property Tax Rate in Dollars

General County	\$0.88	\$0.88	\$0.88	\$0.88	\$0.88	\$0.88	\$0.98	\$0.69
Education	\$1.07	\$1.07	\$1.07	\$0.98	\$0.98	\$0.98	\$0.98	\$0.55
Debt Service	\$0.48	\$0.48	\$0.48	\$0.44	\$0.44	\$0.44	\$0.34	\$0.22
Education Capital Projects	\$0.04	\$0.04	\$0.04	\$0.14	\$0.14	\$0.14	\$0.14	\$0.10
General Capital Projects	\$0.00	\$0.00	\$0.00	<u>\$0.03</u>	<u>\$0.03</u>	<u>\$0.03</u>	<u>\$0.03</u>	<u>\$0.03</u>
Total Property Tax Rate	<u>\$2.47</u>	<u>\$2.47</u>	<u>\$2.47</u>	<u>\$2.47</u>	<u>\$2.47</u>	<u>\$2.47</u>	<u>\$2.47</u>	<u>\$1.59</u>

**Blount County Trustee
Scott Graves**

**REPORT OF DELINQUENT TAXES
As of June 30, 2024**

2023

The following taxes are payable to the Trustee Office as of June 30, 2024:

2023 Real Property Taxes	\$ 2,080,761.26
2023 Personal Property Taxes	128784.00
2023 Public Utility Taxes	5,416.00

2022

2022 Public Utility Taxes	1,053.00
2022 Personal Property Taxes	47,574.00

According to State law, the following taxes were turned over to the Clerk & Master's Office for collection on April 1, 2024 (amended May 1, 2024):

2022 Real Property Taxes	\$ 560,234.74
2022 Percent Collected as of May 1, 2024	99.39%

Blount County Trustee
Scott Graves

**Annual Report of Pick-Ups/Rollbacks/Releases/Refunds – Property Tax
FY 2023 - 2024**

**TO: The Honorable Blount County Mayor
The Honorable Members of the Blount County Board of Commissioners**

Your County Trustee respectfully presents this report of Pick-Ups, Rollbacks, Releases, and Refunds of Real and Personal Property, asking for considerations which are fully set forth in exhibits submitted as follows. This report covers the period from July 1, 2023 to June 30, 2024. Records are available for review in the Trustee's Office.

Pick-Ups & Rollbacks

Real & Personal Property & Rollback Tax added by the Property Assessor's Office from July 1, 2023 to June 30, 2024.

2023 Pick-Ups	\$	279,228.00
2023 Rollbacks		170103.00
2022 Pick-Ups		13,088.00
2022 Rollbacks		<u>238.00</u>
Total Pick-Ups & Rollbacks	\$	462,657.00

Releases

Real & Personal Property, Public Utility, & Rollback Tax double assessed or otherwise in error released by the Property Assessor's Office or State (Public Utility).

2023 Real Property	\$	182,129.00
2023 Personal Property		70,475.00
2023 Public Utility		.00
2022 Real Property		76,172.00
2022 Personal Property		<u>59,846.00</u>
Total Releases	\$	388,622.00

Refunds

Property Taxes refunded due to corrections in assessments by the Property Assessor's Office or State (Public Utility).

2023 Refunds	\$	34,407.00
2022 Refunds		<u>118,973.00</u>
Total Refunds	\$	153,380.00



Scott Graves, Trustee

Blount County Trustee
Scott Graves

Annual Report of Local Option Sales Tax Distribution FY 2023-2024

Month Received of Sale	Total Received	County Schools	Alcoa Schools	Maryville Schools	Highway Dept.	County Debt	City of Alcoa	City of Maryville	City of Friendsville	City of Louisville	City of Rockford	City of Townsend
July	\$7,453,638.54	2,093,816.52	450,374.93	1,182,627.84	741,023.06	164,671.79	1,238,117.83	1,378,407.09	23,768.18	61,376.27	33,078.07	86,376.96
August	\$7,807,297.38	2,193,163.53	471,744.24	1,238,740.94	859,846.82	191,077.07	1,232,149.90	1,392,459.46	24,947.37	62,898.17	38,601.36	101,668.52
September	\$7,888,835.52	2,216,068.57	476,671.06	1,251,678.15	911,067.32	202,459.41	1,166,481.15	1,433,653.28	24,022.77	61,474.43	31,598.82	113,660.56
October	\$6,960,215.66	1,955,208.12	420,560.59	1,104,339.15	754,500.32	167,666.74	1,096,743.21	1,247,904.99	22,205.91	74,186.34	34,142.67	82,757.62
November	\$6,861,403.13	1,927,450.49	414,589.99	1,088,661.10	798,374.39	177,416.53	1,056,156.14	1,256,235.52	24,675.16	59,453.35	25,102.41	33,288.05
December	\$7,463,935.79	2,096,709.14	450,997.13	1,184,261.64	806,525.66	179,227.92	1,103,232.40	1,419,825.62	24,681.78	59,845.54	26,765.11	111,863.85
January	\$7,373,826.71	2,071,396.42	445,552.42	1,169,964.54	770,251.28	171,166.95	1,165,753.30	1,392,874.82	25,613.66	63,394.20	19,440.39	78,418.73
February	\$8,996,618.38	2,527,258.08	543,607.17	1,427,443.96	836,026.24	185,783.61	1,440,539.93	1,856,217.40	23,978.45	70,090.82	21,293.07	64,379.65
March	\$6,673,560.14	1,874,683.14	403,239.86	1,058,857.09	624,161.19	138,702.49	1,109,254.69	1,325,124.01	21,605.11	55,168.22	25,257.34	37,507.00
April	\$6,564,409.30	1,844,021.35	396,644.59	1,041,538.73	628,658.73	139,701.94	1,107,595.81	1,256,838.94	20,832.76	57,456.78	26,315.19	44,804.48
May	\$7,424,847.09	2,086,723.59	445,290.36	1,180,409.63	726,565.81	161,459.07	1,215,612.01	1,417,041.16	22,894.51	61,802.35	29,538.16	77,510.44
June	\$7,348,608.69	2,065,297.09	440,718.11	1,168,289.16	747,399.94	166,088.88	1,159,688.07	1,406,594.64	21,362.50	58,036.28	29,407.64	85,726.38
GROSS TOTAL	\$88,817,196.33	\$24,951,796.04	\$5,359,990.45	\$14,096,811.93	\$9,204,400.77	\$2,045,422.39	\$14,091,324.44	\$16,783,176.93	\$280,588.16	\$745,182.75	\$340,540.23	\$917,962.24
LESS COMMISSION	\$888,171.97	\$249,517.97	\$53,599.91	\$140,968.12	\$92,044.01	\$20,454.23	\$140,913.25	\$167,831.77	\$2,805.89	\$7451.83	\$3,405.41	\$9,179.63
NET TOTAL	\$87,929,024.36	\$24,702,278.07	\$5,306,390.54	\$13,955,843.81	\$9,112,356.76	\$2,024,968.16	\$13,950,411.19	\$16,615,345.16	\$277,782.27	\$737,730.92	\$337,134.82	\$908,782.61

**Blount County Trustee
Scott Graves**

Sales Tax Collections History

As of June 30, 2024

<u>Fiscal Year</u>	<u>TOTAL</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
2008-09	\$32,013,060	2,725,485	3,042,124	2,723,034	2,726,121	2,759,635	2,583,856	2,571,741	3,283,590	2,185,793	2,223,589	2,578,657	2,609,435
2009-10	\$30,286,461	2,579,415	2,754,380	2,587,101	2,457,701	2,513,862	2,450,000	2,452,997	3,075,646	2,056,255	2,190,430	2,612,804	2,555,870
2010-11	\$31,294,400	2,504,334	2,776,616	2,626,125	2,564,967	2,639,214	2,575,138	2,498,841	3,190,405	2,222,353	2,247,089	2,798,190	2,651,128
2011-12	\$34,184,247	2,746,530	2,882,117	2,976,932	2,874,942	2,903,076	2,881,058	2,814,620	3,474,705	2,481,246	2,577,496	3,032,838	2,538,687
2012-13	\$33,246,798	2,919,049	2,178,494	2,787,153	2,850,293	2,817,679	2,743,716	2,718,059	3,418,805	2,533,783	2,481,244	2,933,385	2,865,138
2013-14	\$34,839,107	2,893,152	3,032,817	2,952,129	2,903,197	2,919,473	2,883,851	2,818,848	3,528,983	2,428,746	2,650,238	3,016,010	2,811,663
2014-15	\$37,784,429	3,056,141	3,196,714	3,141,892	3,146,063	3,235,263	3,158,918	3,124,382	3,940,287	2,710,497	2,598,034	3,165,983	3,310,255
2015-16	\$46,618,469	3,439,873	3,479,851	3,957,500	3,822,856	3,893,940	3,915,141	3,878,543	5,202,602	3,417,253	3,468,807	4,137,430	4,004,673
2016-17	\$49,991,869	4,065,100	4,397,614	4,150,343	4,058,096	4,250,203	4,084,909	4,113,453	5,335,831	3,653,950	3,480,131	4,174,429	4,227,810
2017-18	\$51,933,248	4,297,394	4,450,223	4,191,056	4,217,469	4,381,422	4,228,431	4,346,225	5,486,710	3,750,488	3,712,609	4,513,644	4,357,577
2018-19	\$55,692,922	4,519,277	4,656,422	4,714,358	4,598,404	4,402,238	4,891,367	4,801,723	5,931,960	3,943,318	3,938,085	4,646,915	4,648,855
2019-20	\$58,157,470	4,951,008	4,922,442	5,017,277	4,788,401	5,002,604	4,947,369	4,928,126	6,322,209	4,579,130	4,221,065	4,666,703	3,811,136
2020-21	\$66,373,491	4,828,122	5,383,224	5,290,029	5,077,677	5,235,584	5,524,334	5,422,074	7,407,898	4,586,993	4,767,807	6,512,391	6,337,358
2021-22	\$79,784,942	6,464,542	6,316,163	6,505,502	6,561,499	6,627,393	6,548,123	6,779,591	8,263,655	5,997,619	5,316,719	7,209,118	7,195,018
2022-23	\$85,836,941	7,579,517	7,384,898	7,094,431	6,743,125	7,043,364	7,209,908	7,104,100	8,422,446	6,421,857	6,117,785	7,539,050	7,176,460
2023-24	\$88,817,196	7,453,639	7,807,297	7,888,836	6,960,216	6,861,403	7,463,936	7,373,827	8,996,618	6,673,560	6,564,409	7,424,847	7,348,609

Blount County Trustee
Scott Graves

Annual Report of Interest Earned
FY 2023-2024

<u>Type of Account</u>	<u>Interest Earned</u>
Main Checking Account	\$7,380,571.26
Local Government Investment Pool	\$12,785.11
Certificates of Deposit/ICS/CDARS	\$2,277,641.36
Money Market Accounts	<u>\$78,213.26</u>
Total Fiscal Year Interest Earned	<u>\$9,749,210.99</u>

101-45610 TRUSTEE

Jrnl Date	Rcpt/Ck Trns	User	Description	Debit	Credit	Balance
			Starting Balance			0.00
C 7/31/2023	1101838 KC		TRANSFER TRUSTEE COMMISSION	0.00	118,203.57	\$ 118,203.57
C 8/31/2023	1105605 KC		TRANSFER TRUSTEE COMMISSION	0.00	125,353.76	\$ 243,557.33
C 9/30/2023	1128259 KC		TRANSFER TRUSTEE COMMISSION	0.00	391,138.29	\$ 634,695.62
C 10/31/2023	1199675 KC		TRANSFER TRUSTEE COMMISSION	0.00	1,331,534.65	\$ 1,966,230.27
T 11/30/2023	1204777 KC		TRANSFER TRUSTEE COMMISSION	0.00	374,116.37	\$ 2,340,346.64
C 12/31/2023	1207436 KC		TRANSFER TRUSTEE COMMISSION	0.00	154,091.75	\$ 2,494,438.39
C 1/31/2024	1209938 KC		TRANSFER TRUSTEE COMMISSION	0.00	167,301.04	\$ 2,661,739.43
C 2/29/2024	1214345 KC		TRANSFER TRUSTEE COMMISSION	0.00	289,391.84	\$ 2,951,131.27
C 3/29/2024	1216820 KC		TRANSFER TRUSTEE COMMISSION	0.00	157,553.15	\$ 3,108,684.42
C 4/30/2024	1217965 KC		TRANSFER TRUSTEE COMMISSION	0.00	122,184.99	\$ 3,230,869.41
T 5/31/2024	1218765 KC		TRANSFER TRUSTEE COMMISSION	0.00	132,599.90	\$ 3,363,469.31
C 6/28/2024	1219326 KC		TRANSFER TRUSTEE COMMISSION	0.00	124,306.74	\$ 3,487,776.05
Period Balance				0.00	\$ 3,487,776.05	\$ 3,487,776.05
Fiscal Year To Date				0.00	\$ 3,487,776.05	\$ 3,487,776.05

Trustee's Investment Portfolio

June 28, 2024

BANK NAME	MAIN ACCOUNT	Interest Rate	TAX PAY ACCOUNTS	Interest Rate	CDs / ICS	Interest Rate	Maturity Date	OTHER INVESTMENTS
CBBC			\$178,426.65	0.60%	\$1,000,000.00	4.75%	ICS *	<u>LGIP (TN Local Government Investment Pool)</u>
					\$11,000,000.00	5.00%	11-29-25	\$227,891.07 5.31%
First Century			\$3,941.32	5.00%	\$4,600,000.00	5.46%	ICS *	<u>LGIP - DOT</u>
					\$7,000,000.00	5.18%	11-29-25	\$247,344.47 5.31%
First Horizon	\$93,428,831.22	5.45%	\$67,817.77	5.45%	\$2,000,000.00	5.18%	12-5-25	
Home Federal			\$592,443.44	1.00%	\$23,607,104.66	5.45%	ARPA *	<u>LGIP - Retainage</u>
Pinnacle Bank			\$16,388.63	1.30%	\$2,000,000.00	3.00%	9-26-24	
					\$5,550,000.00	5.50%	ICS *	<u>LGIP TOTAL</u>
Renasant			\$560,023.29	0.10%				\$475,235.54
Simmons Bank			\$749,555.57	0.05%				
SmartBank			\$393,402.98	5.10%	\$10,000,000.00	5.27%	ICS *	
					\$485,402.97	5.27%	ICS *	
TnBank			\$179,110.40	0.05%	\$550,000.00	4.25%	3-7-26	<u>Other Investments</u>
United Community			\$438,291.48	0.50%	\$1,400,000.00	4.78%	8-14-25	AMOUNT MATURITY
US Bank			\$393,512.87	0.25%				\$0.00
Account Totals	\$93,428,831.22		\$3,572,914.40		\$69,192,507.63			TOTAL \$0.00
								<u>LGIP+OTHER INVESTMENTS</u>
								\$475,235.54

GRAND TOTAL

\$166,669,488.79

NOTE: \$550,000 CD held jointly with State (W.C.) / \$485,402.97 ICS held per Ellis Trust

Blount County Trustee's Office Fund Report

Financial Summary Report - July 01, 2023 to June 30, 2024

Fund	Name	Starting Balance	Receipts	Disbursements	Transfers In	Transfers Out	Commission adjustment	Commission	Ending Balance
101	GENERAL FUND	49,609,077.28	84,013,175.12	77,547,625.58	1,851,864.98	0.00	(3,467.85)	1,102,830.57	56,827,129.08
112	COURTHOUSE & JAIL MAINTENANCE	567,347.64	182,673.96	430,134.14	27,507.50	0.00	0.00	1,826.74	345,568.22
114	LAW LIBRARY	49,189.26	9,163.53	9,872.01	0.00	0.00	0.00	91.64	48,389.14
115	PUBLIC LIBRARY	1,411,520.04	1,417,894.59	2,902,059.32	1,533,343.65	0.00	0.00	1,560.83	1,459,138.13
122	DRUG CONTROL	2,356,338.60	357,458.64	653,480.30	0.00	0.00	0.00	3,083.79	2,057,233.15
127	AMERICAN RESCUE PLAN ACT	26,426,878.57	1,588,625.85	5,224,993.77	0.00	0.00	0.00	0.00	22,790,510.65
131	HIGHWAY/PUBLIC WORKS	3,735,648.71	14,049,576.25	16,445,567.42	286,747.90	0.00	0.00	138,646.70	1,487,758.74
141	GENERAL PURPOSE SCHOOL	13,627,076.90	116,208,052.18	131,096,242.75	14,458,207.02	0.00	(2,176.41)	810,704.51	12,388,565.25
142	SCHOOL FEDERAL PROJECTS	239,563.12	15,407,292.92	16,634,171.15	1,183,121.38	0.00	(31.55)	31.55	195,806.27
143	CAFETERIA	3,551,048.07	5,872,865.09	6,710,618.28	0.00	0.00	0.00	0.00	2,713,294.88
146	EXTENDED DAYCARE	2,555,712.79	2,335,079.39	2,409,590.23	36,720.43	0.00	0.00	16,517.44	2,501,404.94
151	GENERAL DEBT SERVICE	13,768,469.62	19,846,612.23	15,688,170.75	1,431,233.54	0.00	(1,557.38)	334,976.55	19,024,725.47
176	HIGHWAY CAPITAL PROJECTS	7,943,601.07	423,812.61	6,281,867.17	3,514,460.98	0.00	0.00	2,236.86	5,597,770.63
177	EDUCATION CAPITAL PROJECTS	10,814,275.33	7,433,841.27	8,388,686.27	1,364,307.14	0.00	(395.37)	142,424.92	11,081,707.92
189	GENERAL CONSTRUCTION PROJECTS	3,457,233.69	2,600,968.37	1,741,475.42	28,900.00	0.00	(78.82)	39,934.95	4,305,770.51
263	GENERAL LIABILITY	2,411,356.46	2,880,332.36	2,453,542.64	0.00	0.00	0.00	0.00	2,838,146.18
264	EMPLOYEE HEALTH INSURANCE	12,594,642.15	27,367,658.84	25,260,621.77	926.96	0.00	0.00	0.00	14,702,606.18
266	WORKERS COMPENSATION	3,996,254.67	2,465,906.91	2,214,176.00	30,154.61	0.00	0.00	0.00	4,278,140.19
333	CHILDRENS HOME/ELLIS TRUST	485,402.97	25,262.53	25,262.53	0.00	0.00	0.00	0.00	485,402.97
336	TAX TRUST FUND	1,475.23	10,443.02	5,720.43	0.00	0.00	0.00	0.00	6,197.82
337	TRUST - CONTRACTOR DEP	0.00	25,208.40	0.00	0.00	0.00	0.00	0.00	25,208.40
351	CITIES - SALES TAX	0.00	33,158,774.75	32,827,187.02	0.00	0.00	0.00	331,587.73	0.00
355	ALCOA SCHOOLS	0.00	10,029,126.85	9,884,100.46	0.00	0.00	(1,394.18)	146,420.57	0.00
356	MARYVILLE SCHOOLS	0.00	26,175,605.72	25,795,268.77	0.00	0.00	(1,130.00)	381,466.95	0.00
363	DRUG TASK FORCE	779,117.79	283,578.46	335,746.30	0.00	0.00	0.00	1,443.29	725,506.66
364	DISTRICT ATTORNEY	229,955.02	20,649.08	23,150.41	0.00	0.00	0.00	206.49	227,247.20
365	SMOKY MTN TOURISM BOARD	0.00	4,209,804.33	4,167,706.30	0.00	0.00	0.00	42,098.03	0.00
999	TRUSTEE'S OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	25,951.62	(25,951.62)
22200	OVERPAYMENTS	0.00	25,951.62	0.00	0.00	0.00	0.00	0.00	25,951.62
28310	UNDISTRIBUTED TAXES	0.00	0.00	0.00	(66,020.00)	(65,966.00)	0.00	0.00	(54.00)
29900	FEE/COMMISSION	0.00	3,497,155.49	0.00	0.00	3,497,155.49	0.00	(3,497,155.49)	0.00
		160,611,184.98	381,922,550.36	395,157,037.19	25,681,476.09	3,431,189.49	(10,231.56)	26,886.24	166,113,174.58

Summary of Assets Beginning Balances

INVESTMENT ACCOUNTS	57,409,701.76
CASH	3,800.00
BANK ACCOUNTS	103,197,640.22
ACCOUNTS RECEIVABLE	0.00
BAD CHECKS	43.00
CREDIT CARD FEES	0.00
Total	160,611,184.98

Debits / Credits

19,980,685.74 (+)	31,557,640.06 (-)
97,361,598.14 (+)	97,361,598.14 (-)
661,411,190.84 (+)	644,332,603.92 (-)
0.00 (+)	0.00 (-)
3,390.11 (+)	3,033.11 (-)
0.00 (+)	0.00 (-)
778,756,864.83 (+)	773,254,875.23 (-)

Summary of Assets Ending Balances

INVESTMENT ACCOUNTS	45,832,747.44
CASH	3,800.00
BANK ACCOUNTS	120,276,227.14
ACCOUNTS RECEIVABLE	0.00
BAD CHECKS	400.00
CREDIT CARD FEES	0.00
Total	166,113,174.58

Property Tax Summary

	Debits (-)	Credits (+)	Total
Current Year	83,879.83	102,951,201.44	102,867,321.61
Prior Year	409,052.69	1,497,717.17	1,088,664.48
Bankruptcy	117.85	62,218.67	62,100.82
Interest	42,332.50	275,491.28	233,158.78

This report is submitted in accordance with requirements of section 5-8-505 and 67-5-1902 Tennessee Code, annotated and to the best of my knowledge and belief, accurately reflects transactions of this office July 01, 2023 through June 30, 2024.

Signature: _____

Title: _____

July 17, 2024