

MARCH 11, 2019

BE IT REMEMBERED that the Board of Commissioners of Montgomery County, Tennessee, met in regular session on Monday, March 11, 2019, at 6:00 P.M. at the Montgomery County Courthouse. Present and presiding, the Hon. Jim Durrett, County Mayor (Chairman). Also present, Kyle Johnson, Chief of Staff, Kellie A. Jackson, County Clerk, John Fuson, Sheriff, Tim Harvey, County Attorney, Jeff Taylor, Director of Accounts and Budgets, and the following Commissioners:

Jerry Allbert	David Harper	Lisa L. Prichard
Joshua Beal	Arnold Hodges	Chris Rasnic
Loretta J. Bryant	Garland Johnson	Rickey Ray
Brandon Butts	Charles Keene	Larry Rocconi
Carmelle Chandler	Jason D. Knight	Joe Smith
Joe L. Creek	Rashidah A. Leverett	Tangi C. Smith
John M. Gannon	James R. Lewis	Walker R. Woodruff

PRESENT: 21

ABSENT: None

When and where the following proceedings were had and entered of record, to-wit:

BOARD OF COMMISSIONERS

AGENDA

MARCH 11, 2019

CALL TO ORDER

PLEDGE OF ALLEGIANCE – Commissioner Joe Smith

INVOCATION – Chaplain Joe Creek

ROLL CALL

RECOGNITION OF APSU PRESIDENT’S EMERGING LEADERS PROGRAM (PELP)

Tim Winters and others

PRESENTATION – Parks and Recreation - “Field of the Year Award” – Mayor Durrett

PROCLAMATION: Mr. Fred Love – Montgomery County Recovery Court (Sherry Robertson)

APPROVAL OF FEBRUARY 11, 2019 MINUTES

VOTE ON ZONING RESOLUTION

CZ-1-2019: Application of Leonard and Debra Schultz from AG to E-1

VOTE ON OTHER RESOLUTIONS

- 19-3-1:** Resolution Amending the Budget of the Montgomery County Trustee for Security Cameras
- 19-3-2:** Resolution Opposing Education Voucher Legislation
- 19-3-3:** Resolution Approving an Amendment to the Economic Impact Plan for the 7th and Main Development Area
- 19-3-4:** Resolution Requesting the Clarksville-Montgomery County Regional Planning Commission to Perform a Study of the Montgomery County Zoning Resolution for Purposes of Amendment of the Same or a “Use Permit On Review” for Structures and Fences
- 19-3-5:** Resolution Approving the Montgomery County Capital Assets Policies & Procedures
- 19-3-6:** Resolution to Rescind Resolution 19-1-2 Regarding Design Fees for a Classroom Addition to West Creek Elementary School

UNFINISHED/NEW BUSINESS

Motion to suspend rules for Resolution 19-3-7.

19-3-7 Resolution to Support House Bill 124 “An Amendment to the Tennessee Local Education Capital Investment Act”

REPORTS

1. County Clerk’s Report – (requires approval by Commission)

REPORTS FILED

1. TDOT Project Status Report
2. Building & Codes Monthly Report
3. Accounts & Budgets Monthly Report
4. Trustee’s Report
5. CMCSS – Quarterly Construction Report
6. CMCSS – Quarterly Financial Report

COUNTY MAYOR NOMINATIONS AND APPOINTMENTS – Mayor Durrett

ANNOUNCEMENTS

Reminder: There will be a 4-H Chili Fundraiser Lunch on Tuesday, March 19, from 11:00 a.m. to 2:00 p.m. at the Civic Hall. Tickets are \$5.00 for chili, drink and dessert. Please come out and support our 4-H Clubs.

ADJOURN

Mayor Durrett recognized individuals with the APSU President's
Emerging Leaders Program (PELP).

Mayor Durrett presented Montgomery County Parks and Recreation director, Jerry Allbert, with the “Field of the Year Award” that was received from the Tennessee Turfgrass Association.

MONTGOMERY COUNTY GOVERNMENT



PROCLAMATION

By The County Mayor

WHEREAS, *commitment, consistency, and advocacy are just a few words that describe Fred Warren Love; and*

WHEREAS, *in February 2019, Fred Love celebrated his 29th year in the Public Defender's office, and for the last fifteen years he has played a vital part in the Montgomery County Recovery Court Program, formerly known as Drug Court. Mr. Love was instrumental as part of the original team that established the first Drug Court in Montgomery County in 2004, which later received Tennessee Certification in September 2009; and*

WHEREAS, *the mission of Recovery Court is to stop the abuse of drugs and alcohol and related criminal activity. They strive to promote recovery, reduce recidivism, retain clients in treatment and improve outcomes for substance abusing offenders; and*

WHEREAS, *Mr. Love always brought a consistent voice for the rights of the participants, had a wealth of knowledge regarding the law, and was totally committed to the program and helping others; and*

WHEREAS, *Judge Grimes relied heavily on the integrity of Mr. Love and the perspective he provided to the team as only a defense attorney could; and*

WHEREAS, *the service that Mr. Love has provided to Recovery Court has been outstanding and his commitment has been unwavering; and*

WHEREAS, *Mr. Love has been a huge asset to the Montgomery County Recovery Court Program and his involvement and presence will be missed!*

NOW, THEREFORE, I, JIM DURRETT, *on behalf of the citizens of Montgomery County, Tennessee, do hereby recognize and show appreciation to Mr. Fred Warren Love for his years of loyal and dedicated service to the Montgomery County Recovery Court Team. Your presence will be sorely missed by your team and your peers!*


COUNTY MAYOR

Mayor Durrett presented a Proclamation to Fred Love for his years of loyal and dedicated service to the Montgomery County Recovery Court Team.

MONTGOMERY COUNTY GOVERNMENT



PROCLAMATION

By The County Mayor

- WHEREAS,** *Debbie Gentry began her work career at the age of sixteen while in high school working as an intern for local attorneys; and*
- WHEREAS,** *Debbie's career has included working for Judges, Attorneys, and for the last fifteen years as Executive Assistant for the Montgomery County Mayor's Office. She has worked tirelessly assisting Mayor Durrett, Mayor Bowers, Mayor Weiland, and the County Commission; and*
- WHEREAS,** *Debbie has been a dedicated employee committed to making sure the County Mayor, County Mayor's Office and County Commission were above reproach; and*
- WHEREAS,** *Debbie always goes above and beyond the call of duty. She has arranged numerous meetings, social events, hotel and air travel, and written many letters, resolutions and proclamations. She has accumulated one of the most extensive contact list ever; and*
- WHEREAS,** *Debbie has a huge servant's heart and is a great cook. She has the uncanny ability to open the refrigerator and kitchen cabinets to make a delicious meal out of whatever was available; and*
- WHEREAS,** *Debbie's years of experience and government knowledge was a vital part of the Mayor's office daily operation. Montgomery County was fortunate to have had her as one of its most exceptional employees. Debbie will certainly be missed by her peers, friends and co-workers; and*
- WHEREAS,** *we hope that Debbie will enjoy spending her well-deserved retirement years with her family, especially her grand-children Layton, Lynnlee, Baylon and Knox, and with her Beach and Wednesday girl's night out friends!*

NOW, THEREFORE, I Jim Durrett, Mayor of Montgomery County, and on behalf of the citizens of this great County do hereby acknowledge and show appreciation to Debbie Gentry for the dedicated service and friendship she has given to me and all Montgomery County employees. We wish you much happiness and good health !!


County Mayor

Mayor Durrett presented a Proclamation to Debbie Gentry for her dedicated service and friendship she has given to all Montgomery County employees.

COUNTY COMMISSION MINUTES FOR

FEBRUARY 11, 2019

SUBMITTED FOR APPROVAL MARCH 11, 2019

BE IT REMEMBERED that the Board of Commissioners of Montgomery County, Tennessee, met in regular session on Monday, February 11, 2019, at 6:00 P.M. at the Montgomery County Courthouse. Present and presiding, the Hon. Jim Durrett, County Mayor (Chairman). Also present, Jeff Truitt, Chief of Staff, Kellie A. Jackson, County Clerk, John Fuson, Sheriff, Tim Harvey, County Attorney, Jeff Taylor, Director of Accounts and Budgets, and the following Commissioners:

Jerry Allbert	David Harper	Lisa L. Prichard
Joshua Beal	Arnold Hodges	Chris Rasnic
Loretta J. Bryant	Garland Johnson	Rickey Ray
Brandon Butts	Charles Keene	Larry Rocconi
Carmelle Chandler	Jason D. Knight	Joe Smith
Joe L. Creek	Rashidah A. Leverett	Tangi C. Smith
John M. Gannon	James R. Lewis	Walker R. Woodruff

PRESENT: 21

ABSENT: None

When and where the following proceedings were had and entered of record, to-wit:

A check for the Field of Dreams was presented to Montgomery County Parks and Recreation by the Clarksville Rotary Club.

Mayor Durrett presented a Proclamation to the Clarksville-Montgomery County Traffic Safety Task Force for joining together as a team to make the roads and highways of this community safer.

Mayor Durrett presented a Proclamation to Nate Landwehr for his accomplishment of becoming the first American Featherweight Champ of M-1.

Mayor Durrett presented a Proclamation to Richard Eskildson, with Commercial Installation LLC, for their commitment to employ, train, and promote local Veterans.

Mayor Durrett presented a Proclamation to Pat Kennedy, the Volunteer Tennessee Adult Honoree, for her dedication to the Montgomery County Youth Services Division of Juvenile Court.

Mayor Durrett presented a Proclamation to Isabella Wren Sullivan, the Volunteer Tennessee Youth Honoree, for her volunteer work in Montgomery County.

The minutes of the January 14, 2019, meeting of the Board of Commissioners, were approved.

A Quarterly Report was presented by County Engineer, Nick Powell.

The following Resolutions were Adopted:

- 19-2-1** Resolution to Accept a Donation from the Clarksville Rotary Clubs to Help Construct Phase II at Civitan Park
- 19-2-2** Resolution to Accept Federal Grant Funds from the Bureau of Justice Assistance State Criminal Alien Assistance Program
- 19-2-3** Resolution to Appropriate Funds from the Sheriff's Office Defense Reutilization and Marketing Office (DRMO) Reserve Fund
- 19-2-4** Resolution Amending the Budget of the Montgomery County Election Commission for an Additional Primary and Special Election for the Vacated District 22 State Senate Seat
- 19-2-5** Resolution Appointing Andrew Stephen Kester as Director of the Montgomery County Veterans Service Organization
- 19-2-6** Resolution to Retain a Delinquent Tax Attorney for Tax Year 2017

19-2-7 Resolution to Enter into a Contract with the Barrett Group to Identify Funds
Uncollected

The following Resolution Failed:

19-1-1 Resolution of the Montgomery County Board of Commissioners
Appropriating Funds for Architect Design Fees for a New Middle
School – Kirkwood Complex

The County Clerk’s Report for the month of January was Approved.

Reports Filed:

1. Driver Safety Report – October thru December, 2018
2. Trustee’s Budget Amendment Request
3. Capital Projects Quarterly Report
4. Building & Codes Monthly Report
5. Accounts & Budgets Monthly Report
6. Trustee’s Report

Mayor Nomination Approved:

JUDICIAL COMMISSIONER 1-yr term (max 4 yrs)
Robert L. Peterson (part-time position) nominated to serve another one-year term to expire
February, 2020.

Mayor Appointments Approved:

COUNTY CORONER 2-yr term
Jimmie Edwards nominated to serve another two-year term to expire February, 2021.

PUBLIC SAFETY TRAINING COMPLEX COMMITTEE

Chairman of the EMS Committee, Commissioner Charlie Keene, appointed to serve a one-
year term to expire February 2020.

Chairman of the Jail and Juvenile Committee, Commissioner Rashidah Leverett, appointed
to serve a one-year term to expire February 2020.

Chairman of the Fire Protection Committee, Commissioner David Harper, appointed to
serve a one-year term to expire February 2020.

Commissioner Larry Rocconi appointed to serve a two-year term to expire February 2021.

Ex Officio Members are the Montgomery County Sheriff, Montgomery County Emergency
Services Director and Montgomery County Fire Service Director; terms are coterminous
with office.

Mayor Appointments Announced:

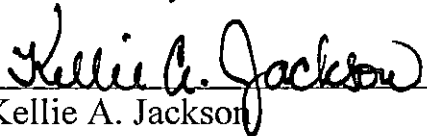
ANIMAL CARE AND CONTROL AD HOC COMMITTEE

Dave Kaske
Charlsie Hand
Tracie Hogan
Brandi King

Commissioner Garland Johnson
Commissioner Brandon Butts

The Board was adjourned.

Submitted by:



Kellie A. Jackson
County Clerk



On Motion to Approve by Commissioner Beal, seconded by Commissioner Butts, the foregoing February 11, 2019, Minutes of the Board of County Commissioners, presented by Kellie A. Jackson, County Clerk, were Approved unanimously by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None

**RESOLUTION OF THE MONTGOMERY COUNTY BOARD OF COMMISSIONERS
AMENDING THE ZONE CLASSIFICATION OF THE PROPERTY OF
LEONARD AND DEBRA SCHULTZ**

WHEREAS, an application for a zone change from AG Agricultural District to E-1 Single-Family Estate District has been submitted by Leonard And Debra Schultz and

WHEREAS, said property is identified as County Tax Map 129, parcel 019.01, containing 1.2 acres, situated in Civil District 13, located Property fronting on the south frontage of N. Hinton Rd. 4,300+/- feet east of the N. Hinton Rd. & Erwin Rd. intersection; and

WHEREAS, said property is described as follows:

Beginning at an iron pin in the south right-of-way of Hinton Road, 1.38 mile more or less westwardly from State Highway 12, said iron pin being the northwest corner of Tract 2 (revised); thence with west line of said Tract 2, South 26 degrees 33 minutes 00 Seconds East 379.90 feet to a point in a gully; thence generally with said gully, South 32 degrees 56 minutes 35 seconds West 108.50 feet; North 42 degrees 24 Minutes 50 Seconds West 101.00 feet to an iron pin at a 12 inch Maple tree; North 84 degrees 12 minutes 40 seconds West 162.90 feet to an iron pin; North 50 degrees 15 minutes 10 seconds West 110.10 feet to an iron pin in the south right-of-way of Hinton Road opposite a culvert under said road; thence with said right-of-way, North 56 degrees 00 minutes 00 seconds East 265.40 feet to the point of beginning containing 1.2 +/- acres, further identified as Tax Map 129, parcel 19.01

WHEREAS, the Planning Commission staff recommends APPROVAL and the Regional Planning Commission recommends APPROVAL of said application.

NOW, THEREFORE, BE IT RESOLVED by the Montgomery County Board of County Commissioners assembled in regular session on this 11th day of March, 2019, that the zone classification of the property of Leonard And Debra Schultz from AG to E-1 is hereby approved.

Duly passed and approved this 11th day of March, 2019.

Sponsor _____
Commissioner _____
Approved J. Jackson
County Mayor

Attested: Kellie A. Jackson
County Clerk



CZ-1-2019

On Motion to Adopt by Commissioner Ray, seconded by Commissioner Rasnic, the

foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses -- 21 Noes -- 0 Abstentions -- 0

ABSENT: None

**RESOLUTION AMENDING THE BUDGET OF THE
MONTGOMERY COUNTY TRUSTEE FOR SECURITY CAMERAS**

WHEREAS, Montgomery County is one of the fastest growing communities in Tennessee, and the Montgomery County Trustee and the Montgomery County Commission want to meet the needs of the citizens; and securing of its assets; and

WHEREAS, the Montgomery County Trustee's Office is the bank for Montgomery County collecting and managing hundreds of millions of dollars of taxpayer funds, handling cash, cash equivalents, and negotiable items on a daily basis and is the primary collector for the majority of revenue which the county utilizes to fund the overall operations of our local government; and

WHEREAS, while front line management is our first line of defense in our county bank, we find it prudent that we upgrade our security measures to include the installing and monitoring of security cameras to protect the assets, tax payers, and employees from any deficiencies in our collection and accountability processes; and

WHEREAS, Tennessee Code Annotated § 5-9-407 provides a procedure for amending the budget, specifically providing that, "the budget, including line items and major categories, may be amended by passage of an amendment by a majority of the members of the county legislative body;" and

WHEREAS, the Montgomery County Trustee's Office would like to request the approval of security cameras which would support the work being performed presently in the Trustee's Office.

NOW, THEREFORE BE IT RESOLVED by the Montgomery County Board of Commissioners assembled in Regular Session on this 11th day of March, 2019, that the Montgomery County Trustee's Fiscal Year 2019 operating budget is hereby amended to be funded from the County General Unappropriated Fund Balance as follows:

101-52400-57990 Other Capital Outlay \$16,296.00

Total \$16,296.00

Duly passed and approved this 11th day of March, 2019.



Sponsor Kimberly Bliggen

Commissioner Charles D. Keene

Approved J. Dunt
County Mayor

Attested Kellie A. Jackson
County Clerk

19-3-1

On Motion to Adopt by Commissioner Keene, seconded by Commissioner J. Smith, the

foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None

RESOLUTION OPPOSING EDUCATION VOUCHER LEGISLATION

WHEREAS, the Montgomery County Board of Commissioners is responsible for funding all public schools established or that may be established under its jurisdiction; and

WHEREAS, there is pending legislation before the Tennessee General Assembly that would create a voucher program allowing students to use public education funds to pay for private school tuition (voucher programs also are known as “opportunity scholarships,” “education savings,” “tax credits” or similar terms); and

WHEREAS, proponents have spent millions to convince the public and lawmakers of their efficacy, yet, more than five decades after introduction, vouchers remain controversial, unproven and unpopular; and

WHEREAS, the Constitution of the State of Tennessee requires that the Tennessee General Assembly “provide for the maintenance, support and eligibility standards of a system of free public schools;” and

WHEREAS, the State of Tennessee has established nationally recognized standards and measures for accountability in public education; and

WHEREAS, vouchers eliminate accountability, by channeling taxes to private schools without the same academic or testing requirements, public budgets or reports on student achievement, open meetings and records law adherence, public accountability requirements in major federal laws, including special education laws; and

WHEREAS, vouchers have not been proven effective at improving student achievement or closing the achievement gap; and

WHEREAS, vouchers leave students behind, including those with the greatest needs, because vouchers channel tax dollars into private schools that are not required to accept all students, nor offer the special services they may need; and

WHEREAS, underfunded public schools are less able to attract and retain teachers; and

WHEREAS, vouchers give choices to private entities, rather than to parents and students, since the providers decide whether to accept vouchers, how many and which students to admit, and potentially arbitrary reasons they might dismiss a student; and

WHEREAS, vouchers divert critical funds from public schools to pay private school tuition for a few students, including those who already attend private schools; and

WHEREAS, vouchers are inefficient, compelling taxpayers to support two school systems: one public and one private, the latter of which is not accountable to all taxpayers supporting it.

NOW, THEREFORE BE IT RESOLVED by the Montgomery County Board of Commissioners assembled in Regular Session on this 11th day of March, 2019, that this legislative body opposes any legislation or other similar effort to create a voucher program in Tennessee that would divert money intended for public education to private entities.

BE IT FURTHER RESOLVED that a copy of this Resolution shall be delivered to the Governor, each member of the Tennessee General Assembly, and the Commissioner of Education for the State of Tennessee. This resolution is to take immediate effect, the public welfare requiring it.

Duly passed and approved this 11th day of March, 2019.



Sponsor *R.A. Beverett*

Commissioner *Carl R. J.*

Approved *J. J. [Signature]*
County Mayor

Attested *Kellie A. Jackson*
County Clerk

19-3-2

On Motion to Adopt by Commissioner Leverett, seconded by Commissioner Knight, the

foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None

RESOLUTION APPROVING AN AMENDMENT TO THE ECONOMIC IMPACT PLAN FOR THE 7TH AND MAIN DEVELOPMENT AREA

WHEREAS, the Industrial Development Board of the County of Montgomery (the "Board") has previously submitted an economic impact plan (the "Economic Impact Plan") regarding the development of an area located at the intersection of 7th Street and Main Street, in Clarksville, known as the 7th and Main Development Area (the "Plan Area"); and

WHEREAS, the County Commission of Montgomery County, Tennessee approved the Economic Impact Plan at its meeting held on October 8, 2018; and

WHEREAS, JPW LLC (the "Developer") has requested that the Board amend the Economic Impact Plan to extend the allocation period of the tax increment financing revenues to twenty (20) years to allow the Developer adequate time to realize its eligible costs; and

WHEREAS, the Amendment to the Economic Development Plan will assist with the development of the moderate-income apartment project for the benefit of the County; and

WHEREAS, the Board has approved the submission to the County of the Amendment to the Economic Impact Plan at a meeting on March 5, 2019; and

WHEREAS, any financing of the Board secured by incremental property tax revenues shall not represent or constitute a debt or pledge of the faith and credit or the taxing power of the Board, the City of Clarksville or Montgomery County, Tennessee; and

WHEREAS, the Board of Directors of the Board has approved and submitted the Amendment to the Economic Impact Plan to the County Commission of Montgomery County, Tennessee for approval in accordance with Tenn. Code Ann. § 7-53-312; and

WHEREAS, the Board of Directors of the Board held a public hearing related to the Amendment to the Economic Impact Plan, and a summary of that public hearing has been provided to the County Commission of Montgomery County; and

NOW, THEREFORE, BE IT RESOLVED by the County Commission of Montgomery County, Tennessee (the "County Commission"), that (i) the Amendment to the Economic Impact Plan, in the form attached hereto as Exhibit A, being in the interests of the citizens of Montgomery County, Tennessee, is hereby approved by the County Commission and (ii) the officers of the County are authorized to take all appropriate action to carry out the terms of the Amendment to the Economic Impact Plan.

Duly passed and approved this 11th day of March, 2019.



Sponsor

Commissioner

Approved

County Mayor

Attested

Kellie A. Jackson
County Clerk

STATE OF TENNESSEE)

COUNTY OF MONTGOMERY)

I, Kellie Jackson, certify that I am the duly qualified and acting County Clerk of Montgomery County, Tennessee, and as such official I further certify that attached hereto is a copy of excerpts from the minutes of a regular meeting of the governing body of the County held on _____, 2019; that these minutes were promptly and fully recorded and are open to public inspection; that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete transcript from said original minute record insofar as said original record relates to the 7th and Main Development Area.

WITNESS my official signature and seal of said County this ____ day of _____, 2019.

County Clerk

EXHIBIT

Amendment to Economic Impact Plan

[See attached]

26025681.1

**THE INDUSTRIAL DEVELOPMENT BOARD OF THE
COUNTY OF MONTGOMERY**

**AMENDMENT TO THE ECONOMIC IMPACT PLAN FOR
7TH AND MAIN DEVELOPMENT AREA**

I. Background

The Industrial Development Board of the County of Montgomery (the "Board") has previously submitted to Montgomery County, Tennessee (the "County") and the City of Clarksville, Tennessee (the "City") an economic impact plan (the "Plan") relating to the 7th and Main Development Area (the "Plan Area") pursuant to Tenn. Code Ann. § 7-53-312. The Plan was approved by the County Commissioners of Montgomery County, Tennessee on October 8, 2018 and by the City Council of the City on October 4, 2018. JPW LLC (the "Developer") determined it is not financially feasible to realize its eligible costs within the allocation period of fifteen (15) years as currently set forth in the Plan. The Developer requests the Board extend the allocation period to twenty (20) years. The total amount that the Developer may receive as reimbursement for eligible costs is not changed by this Amendment.

II. Amendment

Section "c" of Article VI is revised to change the time period from fifteen (15) years to twenty (20) years.

III. Approval Process

This Amendment shall be subject to approval by the Board, the County and the City in the same manner as the original Plan.

19-3-3

On Motion to Adopt by Commissioner Lewis, seconded by Commissioner Chandler, the

foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	N
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	N	21	Larry Rocconi	Y

Yeses – 19 Noes – 2 Abstentions – 0

ABSENT: None

**RESOLUTION REQUESTING THE CLARKSVILLE MONTGOMERY COUNTY
REGIONAL PLANNING COMMISSION TO PERFORM A STUDY OF THE
MONTGOMERY COUNTY ZONING RESOLUTION FOR PURPOSES
OF AMENDMENT OF THE SAME OR A “USE PERMIT ON
REVIEW” FOR STRUCTURES AND FENCES**

WHEREAS, the Montgomery County Zoning Resolution was created for the purposes established by law for the orderly growth development and use of land in Montgomery County; and

WHEREAS, within said zoning resolutions there are restrictions on the placement of structures on and within tracts, parcels, and plats of land; and

WHEREAS, said structures are defined for particular purposes and execution of the current zoning resolutions; and

WHEREAS, Montgomery County does not regulate the ownership of “chickens.” Montgomery County zoning resolutions do regulate the placement on and within tracts, parcels, and plats of land for livestock, including poultry; and

WHEREAS, Montgomery County’s citizens have raised the question of the necessity of a revision of zoning regulations to allow more liberally the erection of said structures and/or a redefinition of said structures to allow for the same to be built; and

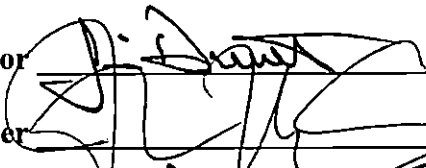


WHEREAS, to provide for careful consideration and the orderly and uniform revision of Montgomery County zoning laws, a study is necessary to take into account the competing interests, factors, public safety, health, and welfare as well as planning guidelines.

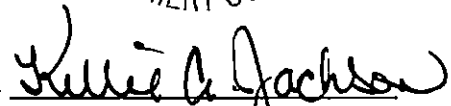
NOW, THEREFORE BE IT RESOLVED by the Montgomery County Board of Commissioners assembled in Regular Session on this 11th day of March, 2019, this legislative body requests the Clarksville-Montgomery County Regional Planning Commission prepare and study modification of the existing zoning regulations found in the Montgomery County Zoning Resolution to provide for amendments or a “use permit on review” that would more liberally allow

for structures, fences, livestock, poultry, or chickens, to be defined and allow for structures for chickens; and to complete said study and make recommendations to the Montgomery County Commission for amendments to existing resolutions or otherwise.

Duly passed and approved this 11th day of March, 2019.



Sponsor 
Commissioner 
Approved 
County Mayor

Attested 
County Clerk

19-3-4

On Motion to Adopt by Commissioner Prichard, seconded by Commissioner Hodges, the foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None

**RESOLUTION APPROVING THE MONTGOMERY COUNTY
CAPITAL ASSETS POLICIES & PROCEDURES**

WHEREAS, the purpose of the Capital Asset Policies & Procedures is to establish standard procedures that addresses the acquisition, use, control, protection, maintenance and disposal of County assets in compliance with generally accepted financial reporting requirements; and

WHEREAS, the Commission further acknowledges that a capital asset policy provides the County more safeguards over its investments in capital assets and demonstrates financial accountability to the County's citizens; and

WHEREAS, the revised Capital Assets Policies and Procedures presented for adoption, attached Exhibit A, will have an effective date as of July 1st, 2019, FY2020.

NOW, THEREFORE, BE IT RESOLVED by the Montgomery County Board of Commissioners assembled in Regular Session on this 11th day of March, 2019, that Montgomery County adopts the Montgomery County Capital Asset Policies & Procedure.

Duly passed and approved this 11th day of March, 2019.



Attested Kellie A. Jackson
County Clerk

Sponsor J. D. Smith

Commissioner W. L. V. G.

Approved J. D. Smith
County Mayor



MONTGOMERY COUNTY, TENNESSEE CAPITAL ASSETS POLICIES & PROCEDURES

INTRODUCTION

A fixed asset accounting system is a system of policies, procedures, and methods for recording and reporting monetary amounts associated with fixed asset transactions. A fixed asset policy is a system of procedures that address the acquisition, use, control, protection, maintenance and disposal of assets. The establishment of a capital fixed asset policy and procedure for Montgomery County, Tennessee, was approved by the Montgomery County Commissioners on March 11th, 2019, and goes into effect July 1, 2019.

ACCOUNTING POLICIES

Accounting policies address the capitalization policy, controllable assets, and classes of property.

A capital asset is defined as assets having a useful life of more than one year and a historical cost of \$25,000 or more (fair market value of donated assets). These assets will be included in the property inventory. Major additions, including those that significantly prolong a fixed asset's economic life or expand its usefulness, should be capitalized. Normal repairs that merely maintain the asset in its present condition should be recorded as expenses and should not be capitalized. If in the event the County acquires historical art or treasures, they will be recorded at historical costs or fair market value at the date of donation. However, depreciation will not be required as they do not depreciate in value if all the conditions laid out in GASB 34 are met. The fixed asset class schedule that follows clearly states the useful lives for each class of capital asset that will be used to determine the depreciation charge annually. These assets will be tagged according to tagging procedures laid out in the Asset Tagging Procedure.

Controllable assets are those assets that do not meet the criteria for a capital asset, usually because their historical cost is between \$1,000 - \$24,999 (fair market value of donated assets). Controllable assets are maintained for tracking purposes only. The County is responsible for including the controllable assets in the physical property inventory; however, they will not be included as depreciable assets reported in the Comprehensive Annual Financial Report (CAFR). These assets will be tagged according to tagging procedures laid out in the Asset Tagging Procedure.

Assets with a historical cost less than \$1,000 or with a useful life of less than one year will not be included in the property inventory (fair market value of donated assets). However, if the Department Head feels like it is necessary to track the assets due to the sensitive, portable, and/or theft-prone nature of the item(s), they may keep their own listing separate from the property listing within the fixed asset system. Departments may choose to tag these items with a sticker stating Property of Montgomery County, which must be obtained by them. These tags will not be issued by Accounts & Budgets.

Classes of Capital Property

Below is an outline of capital property classes which include but are not limited to the sub-categories listed.

1. Real Property

- a) Land
- b) Buildings
- c) Improvements other than Building
- d) Construction in progress

2. Machinery and Equipment

- a) Office Machinery and Equipment
- b) Furniture and Fixtures
- c) Computer Hardware
- d) Communication Equipment
- e) Medical Equipment
- f) Telecommunication Equipment
- g) Law Enforcement Equipment
- h) Motor Vehicles
 - i) Cars
 - ii) Trucks
 - iii) Passenger
 - iv) Medium Service
 - v) Heavy Service
 - vi) Road Tractors
 - vii) Vans
 - viii) Ambulance

3. Infrastructure

- a) Roads
- b) Bridges

4. Intangibles

- a) Software
- b) Land Use Rights

3. Other Fixed Assets

- a) Works of Art
- b) Historical Treasures

After capital assets have been acquired and made ready for use, additional costs may be incurred. Costs incurred to achieve greater future benefits should be capitalized, whereas expenditures that simply maintain a given level of services should be expensed. Keep in mind that most expenditures below the capitalization threshold are not capitalized.

Fixed Asset Classes and Depreciable Life

Land

The land account includes all land purchased or otherwise acquired by the County. All costs for legal services incidental to the acquisition, costs relating to the razing of a structure and other charges incurred in preparing the land for use normally are capitalized and carried in the land account. If the purchaser assumes certain obligations against the land at the time of purchase, the cost of the land would include the cash paid for the land plus the assumed obligation.

<u>Object Code</u>	<u>Sub-category</u>	<u>Description</u>	<u>Life (Yr.)</u>
13200	Land		N/A

Buildings

The building account includes the value of all buildings at purchase price or construction cost. The cost should include all charges applicable to the building, including broker or architect's fees. Additions, improvements, and leasehold improvements to buildings as well as the cost of the heating and ventilating system or other permanently attached fixtures should be added to the building account when these costs are considered betterments: Heaters and air conditioners that are portable in nature and not physically attached to the building will be classified as machinery and equipment if the purchase price meets the threshold.

<u>Object Code</u>	<u>Sub-category</u>	<u>Description</u>	<u>Life (Yr.)</u>
13300	Building and Structures		40
13300	HVAC Systems		20
13300	Roofing		20

Improvements other than buildings

The improvements other than building account should be used to record such items as excavation, non-infrastructure utility installation, driveways, parking lots, flagpoles, retaining walls, and fencing. Items not included are landscaping, demolition, land acquisition, and movable equipment such as picnic tables.

<u>Object Code</u>	<u>Sub-category</u>	<u>Description</u>	<u>Life (Yr.)</u>
13300	Land Improvements	Land-Clearing	20
		Land-Paving	20
		Pole Structures	20
		Fencing	15
13300	Recreation Areas & Athletic Fields	Ball Fields	15
		Park Lighting System	15
		Pavilions & Plazas	30
		Paths & Trails	30
		Retaining Walls	30

Construction Work In Progress (CWIP)

This account should be used when a government reports amounts expended on an uncompleted building or other capital construction project. When the project is complete, the cumulative costs are transferred to the appropriate permanent fixed asset account. It is the duty of the Property Accountant to keep CWIP current and is responsible for finding out when the project is complete. The completion of the project should be noted and CWIP should be relieved of all charges included and moved to a permanent asset account.

As a recap, the cost of a fixed asset includes not only its purchase price or construction cost, but also any other reasonable and necessary costs incurred to place the asset in its intended location and use. Such costs could include but are not limited to the following:

- Legal and title fees
- Closing costs
- Appraisal or negotiation fees
- Surveying fees
- Damage payments
- Site preparation costs
- Demolition costs
- Architect and accounting fees
- Shipping and handling charges

Machinery and Equipment

The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

Motor vehicle includes all vehicles for which title and license must be obtained such as cars, trucks, buses, ambulances, boats, airplanes, motorcycles, and road-going trailers.

The cost of the asset acquired when payment includes both cash and a trade-in is the sum of the cash paid plus the fair market value of the asset traded-in. If the fair market value of the asset being traded in is not readily determinable, cost may be recorded as the cash paid plus the book value (asset cost minus accumulated depreciation) of the asset traded-in.

Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized.

Training costs, which can be separately identified from the cost of the equipment, should not be capitalized.

<u>Object Code</u>	<u>Sub-Category</u>	<u>Description</u>	<u>Life (Yr.)</u>
13700	Portable Buildings		25
13500	Furniture & Fixtures		15
		High Capacity Storage Units Misc. Fixtures	
13700	Office Machine & Equipment	Copy Machines Printers Misc. Office Machines/Equipment	5
13700	Highway Equipment	Dozers Shovels Loaders Graders Backhoes Cement Mixers	10

		Rollers Asphalt Pavers Right of Way Cutters Chip Spreader Farm Tractor Snow Plows	
13700	Maintenance & Shop Equipment	Trailer Plows Salt Spreader Janitor Equipment Gas Power Electric Generator	10
13700	Recreation Equipment	Bleachers Athletic Equipment Fitness Equipment Picnic Tables Park Benches Play Structures	20
13700	Security Equipment	CCTV Metal Detectors X-Ray Machines Access Control System Alarm Systems	10
13700	Medical Equipment	Heart Monitor/ Defibrillator Power Cot Auto Pulse System	10
13700	Lawn & Ground Maintenance Equipment	Lawnmower/Attachments Bush Hog Groomer Line Striper Gas Utility Vehicle Soil Tiller Electric Utility Vehicle Utility Trailer	15
13700	Kitchen & Dining Room Equipment		12
13700	Telecommunication Equipment	Telephone Systems	10
13700	Radio & Communication Equipment	Communication Towers Recording/Dispatching Equipment	10
13700	Audio & Visual Equipment		10
13700	Special Law Enforcement Equipment	Radar Gun Intoximeter Sirens Police Dog K-9 Equipment	10

		Firearms	
13700	Fire Protection Equipment	Emergency Management Equipment Self-Contained Breathing Apparatus PPV Ventilator Life Jacket	10
13700	Data Processing Equipment	Computers Servers Laptops Tablets	5
13700	Motor Vehicles	Passenger Autos 4WD Autos Pickups & Vans (Lt. Svc.) Medium Service Dump Truck (Heavy Svc.) Double Axle Triple Axle Cab/Chassis Semi-Trailers Road Tractors Ambulances Fire Trucks/Pumpers Motorcycles Boats	4 4 4 6 8 6 8 6 10 10 4 6 10 10

Infrastructure

The infrastructure account should include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, docks, outdoor lighting systems, and similar assets that are immovable and of value only to the governmental unit.

<u>Object Code</u>	<u>Sub-category</u>	<u>Description</u>	<u>Life (Yr.)</u>
13400	Roads – Any Surface		40
13400	Bridges		50
13400	Other Infrastructure		40

The bridges and roads that are owned and/or maintained by Montgomery County fall under the responsibility of the Highway Supervisor and key staff. The Supervisor’s office is the Montgomery County Highway Department.

The County’s Accounts & Budgets Department will receive the Highway Department’s bridges and roads listing at fiscal year-end, after they are updated by the Highway Department. The Highway Department will submit a listing of additions, deletions, corrections, or any other changes to the previous fiscal years records to the Director of Accounts and Budget to be maintained on the capital asset inventory program.

Intangibles

The objective of GASB Statement 51 is to establish accounting and financial reporting requirements for intangible assets among state and local governments, particularly in the areas of recognition, initial measurement, and amortization. Intangible assets are defined as lacking physical substance, nonfinancial in nature, and with an initial life extending beyond one fiscal year. Examples of intangible assets include: 1) computer software internally

developed or licensed software from external sources, 2) land use rights such as easements, water rights, timber rights, mineral rights and other land use rights, and 3) other capital intangible assets such as patents, trademarks, and copyrights.

Intangible Assets for Montgomery County shall be recognized and capitalized if either one of the following conditions is met:

1. The asset is separable, that is, the asset is capable of being separated or divided from the county government and sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, asset, or liability
2. The asset arises from contractual or other legal rights, regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

<u>Object Code</u>	<u>Sub-category</u>	<u>Description</u>	<u>Life (Yr.)</u>
13850	Computer Software		5
13850	Land Use Right	Road - Right of Way	100

Other Fixed Assets- Artifacts, Work of Art, and Collection

Per GASB 34 (par. 27) artifacts and works of art should be capitalized unless they are part of a collection that meets all of the following criteria:

- It is held for public exhibition, education or research rather than financial gain,
- It is protected and preserved, and
- It is subject to an organizational policy that requires the proceeds from sales to be used to acquire other items for collections.

These are the types of collections generally held by museums, libraries, historic sites, etc.

If the above criteria are NOT met and the item(s) have an estimated useful life of three years or more and an initial cost of \$25,000 or more, then the item(s) must be capitalized.

<u>Object Code</u>	<u>Sub-Category</u>	<u>Description</u>	<u>Life (Yr.)</u>
13900	Artifacts/Work of Art		10-20

Depreciation Definition

The usefulness of most assets, other than land and historical art or treasures, declines over time. Depreciation is the term most often used to indicate that tangible assets have declined in service potential. In accounting terms, depreciation is the process of allocating the cost of tangible property over a period of time. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation (accumulated depreciation) will equal original cost less salvage value. Montgomery County will calculate depreciation based on the straight-line method. The information needed to calculate depreciation is as follows:

- Date the asset was placed in service
- Asset cost or acquisition value
- Asset salvage value (Montgomery County's salvage values will be zero at time of the adopted policy)
- Asset estimated useful life, Fixed Asset Class table set forth above

Under the straight-line depreciation method, the basis of the asset is written off evenly over the useful life of the asset. In general, the amount of annual depreciation is determined by dividing an asset's depreciable cost by its estimated useful life. The total amount depreciated can never exceed the asset's historical cost less salvage value. At the end of the asset's estimated life, the salvage value will remain zero. Depreciation ends when an asset's basis is fully recovered, or when it is disposed of or sold. If an asset becomes temporarily idle, depreciation continues to be claimed. Should an asset not be fully depreciated prior to being taken out of service (transferred to surplus

inventory), depreciation will be discontinued. If the asset is ever put back into service, the depreciation will resume. If the asset is disposed or sold, the remaining depreciation on the asset will be recognized as a gain/(loss) at that time.

Depreciable property must meet the following qualifications:

- It must have a useful life of more than one year.
- It must wear out or lose value over time.

In summary, the annual amount of straight-line depreciation is determined by the following equation:

$$\text{Annual depreciation} = (\text{historical cost} - \text{salvage value}) / \text{useful life in years}$$

Asset Custodian

Each department will assign a designated Departmental Property Coordinator as the property custodian by completing and submitting the *Montgomery County, TN Notice of Designated Property Coordinator* form (See Attachment A) to the Director of Accounts & Budgets.

Asset Tagging Procedure

The fixed asset identification number tags should be physically attached to the property in a visible location whenever possible. These tags are issued by Accounts & Budgets. Each custodian should make sure that the tags are affixed upon receipt of the tags since, in most cases, the asset is received prior to the asset tag. In all cases, the custodian should have the asset tags affixed prior to a physical audit by the Property Accountant. Once the asset is tagged, the custodian needs to fill out the *Acknowledgement of Receipt & Attachment of Asset Tags* (See Attachment B), and return the form to Accounts & Budget.

The asset(s) is to remain in the designated location reported on the asset worksheet provided. Department Heads / Elected Officials are solely accountable for all assets assigned to their department. Assets shall be secured in a manner consistent with its operational use, which minimizes the risk of loss and theft.

An asset purchased or constructed as an accessory or modification to an existing asset that is already included in the asset's record should not be tagged. It should be treated as an improvement to the existing asset. However, if it is not a permanent addition to the existing asset, it should be tagged and monitored separately.

If a tag becomes misplaced, destroyed, or in need of replacement, it is the custodian's responsibility to notify the Property Accountant. The Property Accountant will provide a replacement asset tag, and upon receipt of the replacement asset tag it should be affixed to the asset by the custodian.

If a tag cannot physically be affixed to the asset, a file should be kept detailing the asset description with serial number and location. This file should be kept in a secure location.

Asset Audit Trails

Upon approval in the budgeting processing of capital outlay and/or capital projects, the department is to follow Montgomery County Purchasing Policy to acquire goods and services. Once all the criteria is met, the Purchasing Department will convert the requisition, and issue a purchase order to the department. After the acquisition of goods and services, invoices are to be submitted to Accounts & Budgets – Accounts Payable for processing. Once payment is made against a purchase order, the detail of information is available in MUNIS. The payment voucher, purchase order and invoice, are the support used to determine whether items are included in the general fixed assets inventory or not. A department in receipt of a donated asset must report to Accounts & Budgets detailed information (make, model, year, etc) on assets received on the *Receipt of Donated Asset(s) Form* (See Attachment C). The Property Accountant will determine the fair market value of the asset(s) being donated.

Once an asset is added into the general fixed asset inventory, asset maintenance, as described below, will need to be reported to the Purchasing Department & Property Accountant. Asset maintenance includes the following transactions:

1. Transfers

It is the responsibility of the Asset Custodian from the transferring department to provide the Purchasing Agent with the *Property Transfer/ Disposition Record* (See Attachment D). It then becomes the responsibility of the Purchasing Department to provide the Property Accountant with copies of the transfer form when the asset is actually taken into surplus.

- i) Intradepartmental
- ii) Interdepartmental

2. Disposition Process

a) Lost or Stolen

- i) It is the responsibility of the Asset Custodian by location to provide the Purchasing Department with the disposition form *Property Transfer/ Disposition Record* (See Attachment D).
- ii) A police report should be obtained on all losses suspected of being stolen and contact Risk Management

b) Scrap, Non-useable

- i) It is the Purchasing Department's responsibility to determine whether the asset in question is either scrap or surplus. Assets should not be disposed of without the Purchasing Department's approval. Purchasing will provide the Property Accountant with copies of the disposition form.

c) Surplus

- i) Computer hardware is surplus to the Purchasing Department with assistance from Information Technology Department (IT). All computer hardware is to be tagged as to whether it works or not for surplus or disposal purposes. IT will be responsible for providing the department with a detailed listing stating the status of each piece of hardware to be attached to the *Property Transfer/ Disposition Record* (See Attachment D), for submission to the Purchasing Department. The form is to be completed and submitted by the Department Head.
- ii) All other assets being surplus should be coordinated with the Purchasing Department. All assets to be surplus will remain in your current inventory until the physical asset is taken to the warehouse. At that point, the inventory will be moved from current inventory to surplus inventory. The Purchasing Department will be responsible for providing the Property Accountant with a copy of the transfer form.

d) Auction/Sale

- i) Assets that are to be disposed of through the auction/sale will be coordinated with the Purchasing Department. Elected Officials/Department Head disposing of County owned property will submit the *Property Transfer/ Disposition Record* (See Attachment D) to the Purchasing Agent. The Purchasing Department will be responsible for providing the Property Accountant with a copy of the disposal form for each asset sold.

Physical Inventory Procedure

Inventorying is necessary for accountability and control. Inventorying establishes a direct relationship between actual and recorded fixed assets. An inventory insures that fixed asset transactions have been and are being recorded properly. An inventory also insures that asset policies and procedures are being followed correctly.

In early May of each year, a complete inventory listing (through March of current year) will be furnished to each Asset Custodian. A comprehensive inventory should be conducted in time for the inventory to be returned to the Property Accountant no later than June 10th of that same year. After the annual inventory has been conducted, the Asset Custodian will reconcile differences, resolve discrepancies, and return the signed inventory listing with a completed *Physical Inventory Certification* (see Attachment E) to the Property Accountant. The Property Accountant will update the fixed asset system for the changes submitted by the Asset Custodian. The new asset inventory listing will be used to establish the new fiscal year inventory.

It will be the responsibility of the Property Accountant to audit each location every four years on a cyclical basis. This means that all locations do not have to be audited at the same time. The cyclical audit will require a cutoff date when the results are analyzed, and any interdepartmental transfers that occurred over the audit period can be reconciled. It is the responsibility of the department to have the inventory properly identified prior to the physical audit.

Surplus Property - Disposition of Capital Fixed Assets

Note: Please do not remove asset tags from the asset upon moving to Surplus Inventory.

Surplus property is defined as assets retained by the County that are not currently in use. The Purchasing Department administers assets when they are declared surplus by their respective users. Once an asset is determined to be surplus, it is the responsibility of the owning location to coordinate with the Purchasing Department on getting the asset picked up or delivered to a storage location. The asset remains in owning Department's inventory until the asset is physically removed from the assigned location. All surplus property is stored at the Purchasing Department, unless a department is notified as otherwise from the Purchasing Agent. Surplus assets that are in working order are available for transfer to another department in need. The Purchasing Agent will send notice to all departments of available surplus items at the time of availability.

The Purchasing Department utilizes the public auction process to dispose of surplus property either manned by county employees or a commercial auction service. Surplus equipment is not available for sale to County employees; unless the surplus items are made available at public auction during non-working hours.

The disposal of all County surplus property is the responsibility of the Purchasing Department. The *Property Transfer/Disposition Record* (See Attachment D), shall be completed and approved by the Elected Official or Department Head prior to declaring property surplus. The Purchasing Department will provide a copy of the completed form to the Property Accountant. The Purchasing Department, as outlined below in the Recognition of Gain/(Loss), will provide documentation on the proceeds from the sale of fixed assets to Accounts & Budgets.

Any retirement of fixed assets by sale, trade or scrapping will require approval by the County Purchasing Department to guard against illegal, unauthorized disposition as stated in TCA Code Section 5-14-105 paragraph (3) and (6).

Recognition of Gain/(Loss) Upon Disposition of Capital Fixed Assets

In accordance with GASB 34, if an asset is sold, retired, or lost before its useful life has ended, then a gain or loss will need to be reported at the government-wide level. At the fund level, proceeds rather than gain or loss will be reported if the asset is sold. If the asset is capital in nature, the proceeds will reside in the general ledger object code for "Sale of Capital Assets" (49600). For scrap sales, proceeds will reside in the general ledger object code for "Sale of Recycled Materials" (44145). For assets whose historical cost was less than \$1,000 or assets that cannot be identified in the asset system, the proceeds will reside in the general ledger object code for "Sale of Equipment" (44530).

Capital Asset Impairment

Paragraph 5 of GASB Statement No. 42 defines asset impairment as “a significant, unexpected decline in the service utility of a capital asset.” The significant and unexpected decline is based on events or changes in circumstances that were not anticipated when the capital asset was placed in service. Service utility, as defined by GASB Statement No. 42, refers to the usable capacity that at acquisition was expected to be used to provide service, as distinguished from the level of utilization, which is the portion of the usable capacity currently being used.

Departments should contact Risk Management & Accounts & Budgets if it suspects that a capital asset is impaired. The determination of whether a capital asset is impaired is a two-step process of identifying potential impairments and testing for the impairment. Impairment losses recognized in accordance with this policy should not be reversed in a future year, even if events or circumstances that caused the impairment have changed.

When events or changes in circumstances suggest that the service utility of the capital asset may have significantly and unexpectedly declined, impairment is indicated. Common indicators of impairment, as stated by GASB Statement No. 42, paragraph 9, include:

- *Evidence of physical damage.* Examples include a building damaged in a natural disaster (e.g., hurricane or tornado) or a fire, or a building facing the costs associated with mold remediation or asbestos removal.
- *Changes in legal or environmental factors.* Examples include underground storage tanks or water treatment plants that cannot meet new EPA requirements.
- *Technological change or obsolescence.* Examples include magnetic resonance imaging (MRI) equipment of the enclosed type following the introduction of the more popular open models or other diagnostic or research equipment that is rarely used because newer equipment provides better service.
- *Changes in manner or duration of use.* Examples include a school building now used as a warehouse, the closure of a street prior to the end of its useful life for safety reasons, or the closure of a school prior to the end of its useful life because of a decline in enrollment.
- *Permanent construction stoppage.* Examples include the halting of building construction due to a lack of funding or a stoppage following the discovery of an endangered species at a construction site.
- *Development stoppage.* An example includes stoppage of development of computer software due to a change in the priorities of management.

If a potential impairment is indicated by one of the factors above, or by some other means, then the asset should be tested for impairment. GASB Statement No. 42 provides for the testing of capital asset impairment by determining whether both of the following factors are present:

1. The magnitude of the decline in service utility is significant. A significant decline is indicated if the continued operating expenses related to the use of the impaired asset or the cost to restore the asset is significant in relationship to the service utility of the asset.
2. The decline in service utility is unexpected. Restoration costs or other impairment circumstances are not part of the normal life cycle of a capital asset, and if they were contemplated because of an event or change, that development would suggest an unexpected decline in service utility. Normal maintenance costs or preservation costs do not suggest capital asset impairment.

Per the GASB 42 Summary (par. 6), an insurance recovery associated with events or changes in circumstances resulting in impairment of a capital asset should be netted with the impairment loss. Restoration or replacement of the capital asset using the insurance recovery should be reported as a separate transaction. Insurance recoveries should be disclosed if not apparent from the face of the financial statements. Insurance recoveries for circumstances other than impairment of capital assets should be reported in the same manner.

Policy Exceptions

Assets that are paid for through County funding but used by another entity will be considered a donation to the other entity unless specified via a resolution or other type of contractual document. If any of these assets come back into the possession of Montgomery County, they will be included at fair market value in the year that the County gained custody of them.

Any assets purchased with federal grant dollars, Montgomery County will be obligated to comply with *USC Title 2, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* and any other federal guidelines stipulated in the grant contract. Component units and proprietary funds capitalization threshold amounts may vary from the County's. Currently, the capitalization threshold amounts for Bi-County Waste Management and E-911 is \$10,000. The Public Library's current capitalization threshold amount is \$2,500. Changes to their capital asset policies are subjected to board approval.

ATTACHMENTS



**MONTGOMERY COUNTY, TN
NOTICE OF DESIGNATED PROPERTY
COORDINATOR**

_____ has been designated as Departmental Property Coordinator for
Name of Designee

Department Name

_____ _____ _____
Department No. Function Phone Number/Extension

Signature of Designee Signature of Official/Director

Date Date

- The responsibilities of the Department Property Coordinator include but are not limited to:
- Coordinating and implementing the annual inventory for capitalized and non-capitalized assets.
 - Reconciling and reporting differences between the annual inventory and capitalized and non-capitalized assets per department records.
 - Receiving and tagging of all of all assets within their respective department.
 - Reporting all asset transfers and retirements.
 - Reporting all assets declared surplus or scrap.
 - Reporting theft or other losses, which cannot be explained. In the case of theft, the Departmental Property Coordinator will also be responsible for notifying the police and forwarding a copy of the police report to the Director of Accounts and Budgets & Risk Management.
 - Working closely with the Director of Accounts and Budgets to ensure asset records agree with accounting records.



**MONTGOMERY COUNTY, TN
ACKNOWLEDGEMENT OF RECEIPT AND
ATTACHMENT OF ASSET TAG**

Department: _____

Asset Number	Description

This form is to certify that the following asset tag(s) have been received and affixed by the department to the corresponding asset represented in the asset worksheet as outlined in the Asset Management Policy. Any corrections needed should be reported to Accounts & Budgets immediately.

Department Head/Asset Custodian

Date

Please return form to Accounts & Budgets



Montgomery County, TN
Receipt of Donated Asset(s)
Send Completed Form to:
Accounts & Budgets

Date: _____

Department: _____

Department Account No.: _____

The following item(s) was donated to Montgomery County:

- 1.
- 2.
- 3.

Donor:

Maintenance or Setup Required:

Physical Location of Equipment:

Property Received By:



MONTGOMERY COUNTY
TENNESSEE
PURCHASING

MONTGOMERY COUNTY, TN
PROPERTY TRANSFER/DISPOSITION RECORD

TCA Code Section 5-14-105 paragraphs (3) and (6) provide for the transfer between county departments and agencies of supplies and equipment on hand, which are surplus with one department or agency, but which may be needed by another or others; and for the disposal by sale after receipt of competitive bids, of supplies, materials, and equipment which are obsolete or unusable.

LOCATION _____ TAG # _____

DEPARTMENT CODE _____

ITEM DESCRIPTION _____

MAKE _____

MODEL _____ SERIAL # _____

PURCHASE PRICE \$ _____ OR APPRAISED VALUE \$ _____

TRANSFER
DATE RECEIVED _____

DEPARTMENT PROPERTY TRANSFERRED FROM _____

DEPARTMENT RECEIVING PROPERTY _____

DISPOSITION

_____ TRANSFER _____ STOLEN/LOST _____ SURPLUS _____ SCRAP _____ OTHER

TRANSFERRED TO _____

I certify the above described equipment has been transferred, stolen/lost, declared surplus, scrapped or disposed of by other means as indicated above. If the item was declared surplus, it is available for use by other County Offices or can be sold in the prescribed manner as surplus. If stolen, a stolen property report has been **filed with the Montgomery County Sheriff's Department.**

Signature of County Official/Department Head

Date

Signature of Purchasing Agent

Date

Attachment E



Physical Inventory Certification

Department Name: _____

Department Head &/or Elected Official: _____

Property Coordinator: _____

I, the Department Head/Elected Official and/or Property Coordinator have received the "Departmental Inventory Listing" reports for my department(s). All changes, additions and deletions have been indicated on the "Departmental Inventory Listing" in accordance with instructions provided in the "Capital Asset Manual".

Any missing, found or non-functional assets have been identified. Documentation has been enclosed to support any additions to or deletions from our departmental inventory. Enclosed, if necessary, are supplemental forms required to report missing, transferred, sold, scrapped, or surplus of asset(s) as verification documentation.

The Physical Inventory was conducted by: _____
(Please Print)

Departmental Approval: _____
(Department Head/Elected Official)

Date: _____

19-3-5

On Motion to Adopt by Commissioner Knight, seconded by Commissioner Gannon, the foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None

RESOLUTION TO RESCIND RESOLUTION 19-1-2 REGARDING DESIGN FEES FOR A CLASSROOM ADDITION TO WEST CREEK ELEMENTARY SCHOOL

WHEREAS, the Montgomery County Board of Commissioners, at their formal session on January 14, 2019, approved a resolution to construct a twelve-classroom addition to West Creek Elementary School not to exceed \$110,000 and sum to be appropriated to the School Capital Project Fund for the employment of an architect; and

WHEREAS, having noted the error, no funds have been expended or otherwise transferred or identified so the correction could be made to the Montgomery County records.

NOW, THEREFORE, BE IT RESOLVED by the Montgomery County Board of Commissioners meeting in regular session on this 11th day of March, 2019, that Resolution 19-1-2 is rescinded.

Duly passed and approved this 11th day of March, 2019.



Sponsor *J. D. Smith*
Commissioner *Charles D. Kellie*
Approved *J. D. Smith*
County Mayor

Attested: *Kellie A. Jackson*
County Clerk

19-3-6

On Motion to Adopt by Commissioner Harper, seconded by Commissioner Allbert, the foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None

On Motion to Suspend the Rules by Commissioner Harper, seconded by Commissioner

Beal. The Motion was Approved by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	A
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 20 Noes – 0 Abstentions – 1

ABSENT: None

RESOLUTION TO CONVEY SUPPORT FOR HOUSE BILL 124 "AN AMENDMENT TO THE TENNESSEE LOCAL EDUCATION CAPITAL INVESTMENT ACT"

WHEREAS, the Montgomery County Commission is interested in and responsible for financial support and budgeting of the cost of education of the children of Montgomery County; and

WHEREAS, Montgomery County is continuing to grow at a rapid rate increasing the demand for adequate funding of the Clarksville Montgomery County School System, future growth, and building of additional schools; and

WHEREAS, funding created by the Amendment to House Bill 124 as proposed would support Montgomery County in its mission to support education and provide funding for the same.

BE IT RESOLVED THEREFORE, that the Montgomery County Commission supports the passage of House Bill 124, and a copy of this Resolution shall be delivered to the Governor, each member of the Tennessee General Assembly, and the Commissioner of Education for the State of Tennessee.

Duly passed and approved this 11th day of March, 2019.



Sponsor

Handwritten signature of the sponsor over a horizontal line.

Commissioner

Handwritten signature of the commissioner over a horizontal line.

Approved

Handwritten signature of the county mayor over a horizontal line.

County Mayor

Attested

Handwritten signature of Kellie A. Jackson over a horizontal line.
County Clerk

HOUSE BILL 124

By Hodges

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to local education capital
investment.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This act shall be known and may be cited as the "Tennessee Local Education Capital Investment Act."

SECTION 2. Tennessee Code Annotated, Section 67-6-103(a)(3), is amended by adding the following language as a new subdivision (G):

(G)

(i) A local education agency (LEA) with a minimum average growth of two percent (2%) in average daily membership (ADM), as defined in § 49-3-302, over the immediately preceding five (5) fiscal years ("ADM growth") may elect to be a "Tennessee rapid growth school district" for purposes of this chapter. ADM growth for each LEA shall be calculated by the state department of education on an annual basis to determine initial and continuing eligibility. The election shall be made in accordance with subdivision (a)(3)(G)(ii). Notwithstanding any other law to the contrary, in addition to the allocation prescribed in subdivision (a)(3)(A), a Tennessee rapid growth school district with twenty percent (20%) or greater ADM growth shall receive two percent (2%) of its proportionate share of the tax collected and remitted by dealers within the county. A Tennessee rapid growth school district with an ADM growth of less than twenty percent (20%) shall receive a percentage of its proportionate share of the tax collected and remitted by dealers within the county equal to ten percent (10%) of the LEA's

ADM growth. The proportionate share for each district shall be determined in accordance with subdivision (a)(3)(G)(iv). The total annual amount distributed to each LEA shall be capped at seven million dollars (\$7,000,000). Any distribution made to a Tennessee rapid growth school district pursuant to such election shall be paid from the general fund.

(ii) A qualifying municipal or county LEA described in subdivision (a)(3)(G)(i) may elect Tennessee rapid growth school district status by resolution or ordinance approved by a two-thirds (2/3) vote of the legislative body of the municipality or county. A special school district LEA may elect Tennessee rapid growth school district status by resolution approved by a two-thirds (2/3) vote of its school board. Within thirty (30) days of adopting such resolution or ordinance, the presiding officer of the adopting jurisdiction shall send a certified copy of the ordinance or resolution to the commissioner of education and the commissioner of revenue.

(iii) One hundred percent (100%) of the revenue received pursuant to the election to become a Tennessee rapid growth school district shall be used exclusively for either public school-related debt service or public school-related capital improvements.

(iv) Tennessee rapid growth school district status may be elected by any county, municipality, or special school district that meets the ADM growth criteria set out in subdivision (a)(3)(G)(i). The revenue required to be distributed pursuant to any election shall be based on the tax collected and remitted by dealers within the boundaries of the entire county and not the tax collected and remitted within the boundaries of the electing entity. Each electing entity shall be entitled only to a proportionate share of the tax collected and remitted by dealers within the boundaries of the entire county based on the proportion the electing entity's weighted full-time equivalent average daily attendance (WFTEADA), as defined in § 49-3-302, bears to the total WFTEADA in all school systems within

the county. The revenue to be distributed pursuant to an election shall then be calculated based on this proportionate share in accordance with the LEA's ADM growth as provided in subdivision (a)(3)(G)(i).

(v) Prior to adoption of Tennessee rapid growth school district status, the county, municipality, or special school district must have adopted a formal multiyear school capital improvement plan specifying the manner by which additional revenue distributed pursuant to an election is to be incorporated into the funding of the capital improvement plan. The plan shall be adopted by the body responsible for approving indebtedness for the LEA.

SECTION 3.

(a) The commissioner of revenue shall promulgate rules to effectuate this act.

(b) All such rules shall be promulgated in accordance with the Uniform Administrative Procedures Act, compiled in Tennessee Code Annotated, title 4, chapter 5.

SECTION 4. For the purpose of promulgating rules, this act shall take effect upon becoming a law, the public welfare requiring it. For all other purposes, this act shall take effect July 1, 2019, the public welfare requiring it.

19-3-7

On Motion to Adopt by Commissioner Bryant, seconded by Commissioner Lewis, the

foregoing Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None

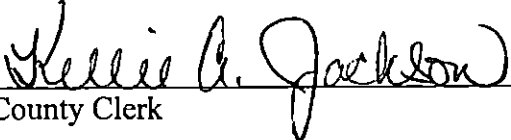
**County Clerk's Report
March 11, 2019**

Comes Kellie A. Jackson, County Clerk, Montgomery County, Tennessee, and presents the County Clerk's Report for the month of February, 2019.

I hereby request that the persons named on the list of new applicants to the office of Notary Public be elected. The Oaths of the Deputy County Officials, and Sheriff's Deputy, are approved as taken.

This report shall be spread upon the minutes of the Board of County Commissioners.

This the 11th day of March, 2019.


County Clerk



OATHS OF DEPUTY COUNTY OFFICIALS

NAME	OFFICE	DATE
Elizabeth Ghist	Deputy Circuit Court Clerk	01/07/2019
Stephanie N. Moritz	Deputy County Clerk	01/07/2019
Dana P. Tracy	Deputy County Clerk	02/19/2019

OATH OF DEPUTY SHERIFF

NAME	OFFICE	DATE
Justin Bailey	Deputy Sheriff	02/25/2019

MONTGOMERY COUNTY CLERK
 KELLIE A JACKSON COUNTY CLERK
 350 PAGEANT LANE SUITE 502
 CLARKSVILLE TN 37040
 Telephone 931-648-5711
 Fax 931-572-1104

Notaries to be elected March 11, 2019

NAME	HOME ADDRESS AND PHONE	BUSINESS ADDRESS AND PHONE
1. JACLYN M BAKER	950 KIRKPATRICK CT. ADAMS TN 37010 270-254-6068	4583 GUTHRIE HWY CLARKSVILLE TN 37040 931-920-6237
2. MELISSA L BAKER	1123 GUNPOINT DR. CLARKSVILLE TN 37042 931-624-6317	1402 FT CAMPBELL BLVD. SUITE B CLARKSVILLE TN 37042 931-551-9233
3. RIAN BARGER	205 OLD FARMERS RD. CLARKSVILLE TN 37043 9331-802-3621	2421 HWY 41A BYPASS STE 400 CLARKSVILLE TN 37043 NA
4. ZOE BEATON	739 ELLIE NAT DR CLARKSVILLE TN 37040 99 996 3714	2874 ELM HILL PIKE NASHVILLE TN 37214 615 336 1211
5. DANIEL E BEST	2625 FORD RD ADAMS TN 37010 931-802-4453	1001 S RIVERSIDE DR CLARKSVILLE TN 37040 9312746990
6. TERRI ANN BRADFORD	3633 CHAPEL HILL RD CLARKSVILLE TN 37040 931 237 3972	502 MADISON STREET CLARKSVILLE TN 37040 931 245 3407
7. CAITLIN BROOKS	301 DAWN DRIVE HOPKINSVILLE KY 42240 270 604 3415	5216 GUTHRIE HWY CLARKSVILLE TN 37040 931 647 5389
8. A BUTTS	212 ALFRED DRIVE CLARKSVILLE TN 37043 931 572 7017	2655 TRENTON RD CLARKSVILLE TN 37040 931 538 7520
9. KENNETH E CALLENDER	2905 CORE DR CLARKSVILLE TN 37040 931-591-8494	N/A
10. MEGAN DIGIOVANNI	167 WEST CONCORD DR APT F CLARKSVILLE TN 37042 360-551-5208	2315 MADISON ST CLARKSVILLE TN 37043 3605515208
11. KATHERINE M EBERLEIN	5625 BUCKNER RD CUMBERLAND FURNACE TN 37051 910 309 8709	
12. LEE K ECKERMAN-CAIRA	1804 SPRINGS INN RD CLARKSVILLE TN 37043 931 551 9117	200 COMMERCE ST STE A CLARKSVILLE TN 37040 931 648 5374

MONTGOMERY COUNTY CLERK
 KELLIE A JACKSON COUNTY CLERK
 350 PAGEANT LANE SUITE 502
 CLARKSVILLE TN 37040
 Telephone 931-648-5711
 Fax 931-572-1104

Notaries to be elected March 11, 2019

NAME	HOME ADDRESS AND PHONE	BUSINESS ADDRESS AND PHONE
13. VICTORIA L ELLIS	472 CANEY LN CLARKSVILLE TN 37040 601 850 3834	120 S 2ND ST STE 200 CLARKSVILLE TN 37040 931 906 0088
14. HALLI GERICH	430 RINGGOLD RD #407 CLARKSVILLE TN 37040 309 716 6970	2595 WILMA RUDOLPH BLVD CLARKSVILLE TN 37040 931 645 8900
15. BRIAN A GRASTY	360 LOWER CROSS CREED RD. INDIAN MOUND TN 37079 931-801-0702	260 DOVER RD. CLARKSVILLE TN 37042 931-245-3417
16. MARIA CHARMS HAYCRAFT	153 QUAIL HOLLOW RD CLARKSVILLE TN 37043 615 275 8950	153 QUAIL HOLLOW RD CLARKSVILLE TN 37043 615 275 8950
17. CATHERINE L HAYES	3149 YORK LANDING RD WOODLAWN TN 37191 931 624 8339	555 MARRIOTT DR #315 NASHVILLE TN 37214 615 488 0702
18. ELEANOR C ISHMAEL	3252 BACKRIDGE RD WOODLAWN TN 37191 931-624-0003	233A DUNBAR CAVE RD CLARKSVILLE TN 37043 931-552-6000
19. MONICA M JACKSON	1741 BRIDGEWOOD RD CLARKSVILLE TN 37040 931 206 6342	233A DUNBAR CAVE ROAD CLARKSVILLE TN 37043 931 552 6000
20. TENEKA KENNEDY	2771 CASCADE DR CLARKSVILLE TN 37042 931 801 8361	592 B PEACHERS MILL RD CLARKSVILLE TN 37042 931 919 2482
21. N J LONGAN	3321 POPLAR HILL CLARKSVILLE TN 37043 931 436 6060	
22. JERRY NASH	511 POND APPLE RD CLARKSVILLE TN 37043 931 561 5833	2595 WILMA RUDOLP BLVD CLARKSVILLE TN 37040 9316458900
23. JESSICA PETERSEN	109 DAVE DR CLARKSVILLE TN 37042 931 241 7774	2133 OLD ASHLAND CITY RD CLARKSVILLE TN 37043 931 552 2129
24. CAROL A PROCTOR	2630 SEVEN MILE FERRY RD CLARKSVILLE TN 37040 931 802 5326	2250 L WILMA RUDOLPH BLVD CLARKSVILLE TN 37040 931 905 2244

MONTGOMERY COUNTY CLERK
 KELLIE A JACKSON COUNTY CLERK
 350 PAGEANT LANE SUITE 502
 CLARKSVILLE TN 37040
 Telephone 931-648-5711
 Fax 931-572-1104

Notaries to be elected March 11, 2019

NAME	HOME ADDRESS AND PHONE	BUSINESS ADDRESS AND PHONE
25. MARICRUZ QUINTANILLA	2589 LEPRECHAUN LN CLARKSVILLE TN 37042 661-910-3031	2034 WILMA RUDOLPH BLVD CLARKSVILLE TN 37040 931 245 3030
26. JORDAN RUSSELL	2376 OLD ASHLAND CITY RD CLARKSVILLE TN 37043 931-237-3500	308 S SECOND ST CLARKSVILLE TN 37043 9315521480
27. JOHNIKA L SEGINE	505 BRENTWOOD CR. CLARKSVILLE TN 37042 931-401-7521	490 DUNLOP LANE CLARKSVILLE TN 37040 931243-8172
28. CHARLES W SMITH	123 MAPLEMERE DR CLARKSVILLE TN 370440 931 648 9200	PO BOX 1972 CLARKSVILLE TN 37041 931 647 2323
29. NADJA SMITH	1330 CHUCKER DR CLARKSVILLE TN 37042 931-401-6695	
30. DEBRA SMITH	5261 JAMES STONE RD CEDAR HILL TN 37032 931 561 7551	BLDG 5289 8TH ST FORT CAMPBELL KY 42223 270 798 4045
31. PATRICIA LYNN STONE	203 BRADLEY CT CLARKSVILLE TN 37043 931 624 5353	1025 MADISON ST CLARKSVILLE TN 37040 931 552 9231
32. MARSHA LOVELACE SWOPES	1878 CRESTMONT CT. CLARKSVILLE TN 37042 615-569-4346	1304 21ST AVE S NASHVILLE TN 37212 615-873-6654
33. DAVID A TRIPODI	813 BUCKHAM DR CLARKSVILLE TN 37043 931-624-8151	2017 WILMA RUDOLPH BLVD CLARKSVILLE TN 37040 9315383501
34. SHERON MYERS TROTTER	228 DOWNER DR CLARKSVILLE TN 37042 931 266 6463	621 GRACEY AVE CLARKSVILLE TN 37040 931 920 6164
35. ALTINA R WALKER	3416 BARKERS MILL RD CLARKSVILLE TN 37042 931 647 3264	1420 PARADISE HILL RD CLARKSVILLE TN 37043 931 645 1274
36. MAURICE H WEISS JR	104 CLAERLAKE DR E CLARKSVILLE TN 37217 615-521-2170	1650 WILMA RUDOLPH BLVD CLARKSVILLE TN 37040 9319192535
37. CASSANDRA J WILLIAMS	561 BRENTWOOD CIR CLARKSVILLE TN 37042 615 707 0280	120 S SECOND ST STE 200 CLARKSVILLE TN 37040 931 906 0088

County Clerk's Report

On Motion to Approve by Commissioner Beal, seconded by Commissioner Ray, the

foregoing County Clerk's Report was Approved by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	Y
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 21 Noes – 0 Abstentions – 0

ABSENT: None



TENNESSEE DEPARTMENT OF TRANSPORTATION
Project Status

2/8/2019

MONTGOMERY COUNTY SR-12 US-41A PIN: 126901.00

FROM QUINN ROAD TO KENTUCKY STATE LINE IN CLARKSVILLE
Length - 4.6 (Bicycles and Pedestrian Facility)
The engineering is underway.

MONTGOMERY COUNTY SR-13 US-79 PIN: 118293.00

INTERSECTION AT WYLMA VAN ALLEN PLACE (NASHVILLE STATE COMMUNITY COLLEGE
CAMPUS), LM 22.40 IN CLARKSVILLE
Length - 0.0 (Turn Lanes)
The right-of-way and/or utility process is underway.

MONTGOMERY COUNTY SR-13 US-79 PIN: 118791.00

(WILMA RUDOLPH BLVD), FROM HOLIDAY DRIVE TO ALFRED THUN ROAD IN CLARKSVILLE (RSA)
Length - 0.5 (Turn Lanes with Signal)
The right-of-way and/or utility process is underway.

MONTGOMERY COUNTY SR-13 US-79 PIN: 126902.00

FROM SOUTH OF CENTER POINTE ROAD TO HOLIDAY DRIVE IN CLARKSVILLE
Length - 2.4 (Bicycles and Pedestrian Facility)
The engineering is underway.

MONTGOMERY COUNTY SR-48 PIN: 123071.00

(TRENTON ROAD), FROM NEAR SR-374 TO NEAR I-24 (IA)
Length - 3.7 (Widen)
The planning report is complete.

MONTGOMERY COUNTY SR-112 US-41A PIN: 101285.02

INTERSECTION AT SR-76, LM 9.19 IN CLARKSVILLE
Length - 0.0 (Intersection Improvements)
~The right-of-way and/or utility process is underway.

MONTGOMERY COUNTY SR-112 US-41A PIN: 101285.04

FROM NEAR SR-76 TO NEAR DENNY ROAD IN CLARKSVILLE (INCLUDES ACCESS ROADS)
Length - 0.2 (Miscellaneous Safety Improvements)
The right-of-way and/or utility process is underway.



TENNESSEE DEPARTMENT OF TRANSPORTATION
Project Status

2/8/2019

MONTGOMERY COUNTY SR-76 US-41BP PIN: 120065.00

INTERSECTIONS AT DENNY ROAD AND ROTARY PARK DRIVE IN CLARKSVILLE
Length - 0.1 (Turn Lanes)
The right-of-way and/or utility process is underway.

MONTGOMERY COUNTY SR-76 PIN: 121038.00

(MARTIN LUTHER KING JR. PKWY), FROM SR-112 TO I-24 RAMP (RSAR) IN CLARKSVILLE
Length - 3.1 (RSAR)
A contract for construction is scheduled to be let in the 2nd Quarter Calendar Year 2019.

MONTGOMERY COUNTY SR-112 US-41A PIN: 101285.05

(US-41A), FROM MCADOO CREEK ROAD TO EAST OF SR-76 IN CLARKSVILLE (SIDEWALKS)
(Sidewalk Improvements)
The engineering is underway.

MONTGOMERY COUNTY SR-236 PIN: 125484.00

FROM TOBACCO ROAD TO NEEDMORE ROAD
Length - 2.9 (Safety)
The engineering is scheduled to begin in the 1st Quarter Calendar Year 2019.

MONTGOMERY COUNTY SR-374 PROP PIN: 101463.02

SR-149, FROM SR-374 TO RIVER ROAD; SR-374, FROM SR-149 TO DOTSONVILLE ROAD IN
CLARKSVILLE RE-BUDGETED ROW) (IA)
Length - 5.2 (Construction-New)
The engineering is underway.

MONTGOMERY COUNTY SR-374 PROP PIN: 101463.03

SR-76(US-79) TO DOTSONVILLE ROAD IN CLARKSVILLE (RE-BUDGETED ROW & STAGE CONST.)
(IA)
Length - 2.9 (Construction-New)
The engineering is underway.

MONTGOMERY COUNTY SR-374 PROP PIN: 101463.04

SR-374/149; SR-76 TO WEST OF RIVER ROAD
Length - 8.8 (Environmental Studies)
This project is in the early stages of development.



TENNESSEE DEPARTMENT OF TRANSPORTATION
Project Status

2/8/2019

MONTGOMERY COUNTY SIA

PIN: 125612.01

INDUSTRIAL ACCESS ROAD SERVING PROJECT BASEBALL
(Construction-New)
The right-of-way and/or utility process is underway.

TENNESSEE DEPARTMENT OF TRANSPORTATION
Project Status

2/8/2019



MONTGOMERY COUNTY SR-374 PIN: 100290.00
(WARFIELD BLVD), SOUTH OF DUNBAR CAVE ROAD TO WEST OF STOKES ROAD (WIDEN) LENGTH - 1.724

CONTRACT NO.: CNR220
LET TO CONTRACT: 5/12/2017
CONTRACTOR: EUBANK ASPHALT PAVING & SEALING
BID PRICE : \$21,525,605.50
EST. COMPLETION DATE: DECEMBER, 2019

MONTGOMERY COUNTY Oakland Road PIN: 112876.00
OAKLAND ROAD, SR-13(US-79) TO APPROXIMATELY 0.5 MILES NORTHWEST (REALIGNMENT) LENGTH - 0.500

CONTRACT NO.: CNQ340
LET TO CONTRACT: 12/2/2016
CONTRACTOR: JONES BROS. CONTRACTORS, LLC
BID PRICE : \$1,833,342.25
EST. COMPLETION DATE: FEBRUARY, 2019

MONTGOMERY COUNTY SR-13 US-79 PIN: 119830.00
FROM CRACKER BARREL DRIVE TO INTERNATIONAL BOULEVARD (SERVING HANKOOK TIRE) (WIDEN) LENGTH - 1.356

CONTRACT NO.: CNQ340
LET TO CONTRACT: 12/2/2016
CONTRACTOR: JONES BROS. CONTRACTORS, LLC
BID PRICE : \$9,484,069.67
EST. COMPLETION DATE: FEBRUARY, 2019

MONTGOMERY COUNTY SR-13 PIN: 101463.05
SR-149, FROM RIVER ROAD TO SR-13; SR-13, SR-149 TO ZINC PLANT ROAD (WIDEN) LENGTH - 3.100

CONTRACT NO.: CNR279
LET TO CONTRACT: 12/8/2017
CONTRACTOR: JENSEN CONSTRUCTION COMPANY
BID PRICE : \$65,171,415.99
EST. COMPLETION DATE: MAY, 2021



**MONTGOMERY
COUNTY**
TENNESSEE

Montgomery County Government
Building and Codes Department

Phone
931-648-5718

350 Pageant Lane Suite 309
Clarksville, TN 37040

Fax
931-553-5121

Memorandum

TO: Jim Durrett, County Mayor
FROM: Rod Streeter, Building Commissioner *RS*
DATE: March 1, 2019
SUBJ: February 2019 PERMIT REVENUE REPORT

The number of permits issued in February 2019 is as follows: Building Permits 86, Grading Permits 1, Mechanical Permits 59, and Plumbing Permits 19 for a total of 165 permits.

The total cost of construction was \$43,689,037.00. The revenue is as follows: Building Permits \$101,406.60, Grading Permits \$1,150.00, Plumbing Permits \$1,900.00, Mechanical Permits: \$5,550.00 Plans Review \$32,163.00, BZA \$0.00, Re-Inspections \$200.00, Pre-Inspection \$0.00, Safety Inspection \$0.00, and Miscellaneous Fees \$0.00 the total revenue received in February 2019 was \$41,463.00.

FISCAL YEAR 2018/2019 TOTALS TO DATE:

NUMBER OF SINGLE FAMILY PERMITS:	433
COST OF CONSTRUCTION:	\$570,063,965.00
NUMBER OF BUILDING PERMITS:	751
NUMBER OF PLUMBING PERMITS:	185
NUMBER OF MECHANICAL PERMITS:	608
NUMBER OF GRADING PERMITS:	16
BUILDING PERMITS REVENUE:	\$2,018,219.64
PLUMBING PERMIT REVENUE:	\$18,250.00
MECHANICAL PERMIT REVENUE:	\$57,110.00
GRADING PERMIT REVENUE:	\$14,088.00
RENEWAL FEES:	\$747.00
PLANS REVIEW FEES:	\$517,150.40
BZA FEES:	\$3,500.00
RE-INSPECTION FEES:	\$7,800.00
PRE-INSPECTION FEES:	\$0.00
SAFETY INSPECTION FEES:	\$0.00
MISCELLANEOUS FEES:	\$0.00
MISC REFUNDS	\$0.00
SWBA	\$0.00
TOTAL REVENUE:	\$2,018,219.64

FEBRUARY 2019 GROUND WATER PROTECTION

The number of septic applications received for February 2019 was 36 with total revenue received for the county was \$0.00 (State received \$20,050.00).

The lease agreement beginning on July 1, 2018-June 30, 2019 was agreed upon between the County and State.

FISCAL YEAR 2018/2019 TOTALS TO DATE:

NUMBER OF GROUND WATER APPLICATIONS (SEPTIC)	184
NUMBER OF SEPTIC TANK DISCLOSURE REQUEST	0
GROUND WATER PROTECTION (STATE: \$118,600.00)	\$0.00
 TOTAL REVENUE:	 \$2,018,219.64
RS/bf	

cc: Jim Durrett, County Mayor
Jeff Taylor, Accounts and Budgets
Kellie Jackson, County Clerk



**MONTGOMERY
COUNTY**
TENNESSEE


Montgomery County Government
Building and Codes Department

Phone
931-648-5718

Fax
931-553-5121

350 Pageant Lane Suite 309
Clarksville, TN 37040

Memorandum

TO: Jim Durrett, County Mayor
FROM: Rod Streeter, Building Commissioner 
DATE: March 1, 2019
SUBJ: February 2019 ADEQUATE FACILITIES TAX REPORT

The total number of receipts issued in February 2019 is as follows: City 48 and County 65 for a total of 113.

There were 105 receipts issued on single-family dwellings, 2 receipts issued on multi-family dwellings with a total of 16 units, 2 receipts issued on condominiums with a total of 2 units, 0 receipts issued on townhouses. There was 0 exemption receipt issued.

The total taxes received for February 2019 was \$66,000.00
The total refunds issued for February 2019 was \$0.00.
Total Adequate Facilities Tax Revenue for February 2019 was \$66,000.00

FISCAL YEAR 2018/2019 TOTALS TO DATE:

TOTAL NUMBER OF Adequate Facilities Tax Receipts Issued:	City: 468
	County: 508
	Total: 976
TOTAL REFUNDS:	\$0.00
TOTAL TAXES RECEIVED:	\$671,000.00

<u>NUMBER OF LOTS AND DWELLINGS ISSUED</u>	<u>CITY</u>	<u>COUNTY</u>	<u>TOTAL</u>
LOTS 5 ACRES OR MORE:	0	40	40
SINGLE-FAMILY DWELLINGS:	383	423	806
MULTI-FAMILY DWELLINGS (36 Receipts):	219	118	337
CONDOMINIUMS: (61 Receipts)	43	18	61
TOWNHOUSES:	0	0	0
EXEMPTIONS: (13 Receipts)	2	11	13
REFUNDS ISSUED: (0 Receipt)	(0)	(0)	(0)

RS/bf

cc: Jim Durrett, County Mayor
 Jeff Taylor, Accounts and Budgets
 Kellie Jackson, County Clerk



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MONTGOMERY COUNTY GOVERNMENT, TN
YEAR-TO-DATE BUDGET REPORT

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FOR 2019 08

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
101 COUNTY GENERAL						
40110 CURRENT PROPERTY TAX	-43,471,600	0	-43,471,600	-27,095,056.62	-16,376,543.38	62.3%
40120 TRUSTEE'S COLLECTIONS - PYR	-1,200,000	0	-1,200,000	-535,642.15	-664,357.85	44.6%
40125 TRUSTEE COLLECTIONS - BANKRUP	-60,000	0	-60,000	-30,218.52	-29,781.48	50.4%
40130 CIRCUIT/CHANCERY COLLECT-PYR	-500,000	0	-500,000	-263,113.94	-236,886.06	52.6%
40140 INTEREST & PENALTY	-350,000	0	-350,000	-182,200.70	-167,799.30	52.1%
40161 PMTS IN LIEU OF TAXES - T.V.A	-763	0	-763	-762.74	-.26	100.0%
40162 PMTS IN LIEU OF TAXES -UTILIT	-1,345,000	0	-1,345,000	-954,131.36	-390,868.64	70.9%
40163 PMTS IN LIEU OF TAXES - OTHER	-583,163	0	-583,163	-928,227.06	345,064.06	159.2%
40220 HOTEL/MOTEL TAX	-2,050,000	0	-2,050,000	-1,258,536.36	-791,463.64	61.4%
40250 LITIGATION TAX - GENERAL	-445,000	0	-445,000	-233,654.81	-211,345.19	52.5%
40260 LITIGATION TAX-SPECIAL PURPOS	-75,000	0	-75,000	-47,563.60	-27,436.40	63.4%
40270 BUSINESS TAX	-1,000,000	0	-1,000,000	-293,316.71	-706,683.29	29.3%
40320 BANK EXCISE TAX	-200,000	0	-200,000	.00	-200,000.00	.0%
40330 WHOLESAL BEER TAX	-350,000	0	-350,000	-227,126.59	-122,873.41	64.9%
40350 INTERSTATE TELECOMMUNICATIONS	-3,400	0	-3,400	.00	-3,400.00	.0%
41120 ANIMAL REGISTRATION	-35,000	0	-35,000	-121,022.00	86,022.00	345.8%
41130 ANIMAL VACCINATION	-6,000	0	-6,000	-5,390.00	-610.00	89.8%
41140 CABLE TV FRANCHISE	-275,000	0	-275,000	-206,451.84	-68,548.16	75.1%
41520 BUILDING PERMITS	-750,000	0	-750,000	-1,393,574.94	643,574.94	185.8%
41540 PLUMBING PERMITS	-15,500	0	-15,500	-17,550.00	2,050.00	113.2%
41590 OTHER PERMITS	-367,000	0	-367,000	-592,774.90	225,774.90	161.5%
42110 FINES	-3,500	0	-3,500	-12,146.70	8,646.70	347.0%
42120 OFFICERS COSTS	-30,000	0	-30,000	-11,269.49	-18,730.51	37.6%
42141 DRUG COURT FEES	-1,600	0	-1,600	-731.49	-868.51	45.7%
42142 VETERANS TREATMENT COURT FEES	-650	0	-650	-500.44	-149.56	77.0%
42190 DATA ENTRY FEES -CIRCUIT COUR	-11,600	0	-11,600	-5,848.00	-5,752.00	50.4%
42191 COURTROOM SECURITY - CIRCUIT	-8,600	0	-8,600	-4,240.78	-4,359.22	49.3%
42192 CIRCUIT COURT VICTIMS ASSESS	-3,525	0	-3,525	-1,788.37	-1,736.63	50.7%
42310 FINES	-195,000	0	-195,000	-73,808.90	-121,191.10	37.9%
42311 FINES - LITTERING	-750	0	-750	-96.19	-653.81	12.8%
42320 OFFICERS COSTS	-225,000	0	-225,000	-136,727.95	-88,272.05	60.8%
42330 GAME & FISH FINES	-1,000	0	-1,000	-269.10	-730.90	26.9%
42341 DRUG COURT FEES	-20,000	0	-20,000	-14,326.23	-5,673.77	71.6%
42342 VETERANS TREATMENT COURT FEES	-19,000	0	-19,000	-9,673.78	-9,326.22	50.9%
42350 JAIL FEES GENERAL SESSIONS	-280,000	0	-280,000	-144,860.58	-135,139.42	51.7%
42380 DUI TREATMENT FINES	-20,000	0	-20,000	-10,075.47	-9,924.53	50.4%
42390 DATA ENTRY FEE-GENERAL SESS	-68,000	0	-68,000	-34,067.28	-33,932.72	50.1%
42392 GEN SESSIONS VICTIM ASSESSMNT	-65,000	0	-65,000	-29,473.57	-35,526.43	45.3%
42410 FINES	-750	0	-750	-87.40	-662.60	11.7%
42420 OFFICERS COSTS	-15,000	0	-15,000	-11,186.61	-3,813.39	74.6%



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MONTGOMERY COUNTY GOVERNMENT, TN
YEAR-TO-DATE BUDGET REPORT

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FOR 2019 08

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
42450 JAIL FEES	-60,000	0	-60,000	-31,851.03	-28,148.97	53.1%
42490 DATA ENTRY FEE-JUVENILE COURT	-10,000	0	-10,000	-5,673.00	-4,327.00	56.7%
42520 OFFICERS COSTS	-30,000	0	-30,000	-24,900.20	-5,099.80	83.0%
42530 DATA ENTRY FEE -CHANCERY COUR	-4,500	0	-4,500	-3,690.00	-810.00	82.0%
42610 FINES	-2,500	0	-2,500	-62.37	-2,437.63	2.5%
42641 DRUG COURT FEES	-25,000	0	-25,000	-28,907.00	3,907.00	115.6%
42990 OTHER FINES/FORFEITS/PENALTIE	-5,500	0	-5,500	-12,777.66	7,277.66	232.3%
43120 PATIENT CHARGES	-6,900,000	0	-6,900,000	-4,716,090.51	-2,183,909.49	68.3%
43140 ZONING STUDIES	-4,500	0	-4,500	-3,500.00	-1,000.00	77.8%
43190 OTHER GENERAL SERVICE CHARGES	-55,000	0	-55,000	-40,100.58	-14,899.42	72.9%
43340 RECREATION FEES	-14,000	0	-14,000	-13,177.50	-822.50	94.1%
43350 COPY FEES	-5,950	0	-5,950	-7,015.15	1,065.15	117.9%
43365 ARCHIVE & RECORD MANAGEMENT	-416,000	0	-416,000	-264,260.92	-151,739.08	63.5%
43366 GREENBELT LATE APPLICATION FE	-300	0	-300	-100.00	-200.00	33.3%
43370 TELEPHONE COMMISSIONS	-96,000	0	-96,000	-118,644.42	22,644.42	123.6%
43380 VENDING MACHINE COLLECTIONS	-85,000	0	-85,000	-66,890.27	-18,109.73	78.7%
43392 DATA PROCESSING FEES -REGISTE	-75,000	0	-75,000	-46,804.00	-28,196.00	62.4%
43393 PROBATION FEES	-27,000	0	-27,000	-10,457.50	-16,542.50	38.7%
43394 DATA PROCESSING FEES - SHERIF	-30,000	0	-30,000	-16,106.74	-13,893.26	53.7%
43395 SEXUAL OFFENDER FEE - SHERIFF	-18,000	0	-18,000	-6,600.00	-11,400.00	36.7%
43396 DATA PROCESSING FEE-COUNTY CL	-12,000	0	-12,000	-7,020.00	-4,980.00	58.5%
43990 OTHER CHARGES FOR SERVICES	-4,500	0	-4,500	-10,857.69	6,357.69	241.3%
44110 INTEREST EARNED	-400,000	0	-400,000	-938,603.81	538,603.81	234.7%
44120 LEASE/RENTALS	-582,458	0	-582,458	-390,695.64	-191,762.36	67.1%
44140 SALE OF MAPS	-1,000	0	-1,000	-1,633.00	633.00	163.3%
44145 SALE OF RECYCLED MATERIALS	0	0	0	-198.00	198.00	100.0%
44170 MISCELLANEOUS REFUNDS	-265,025	0	-265,025	-203,848.09	-61,176.91	76.9%
44530 SALE OF EQUIPMENT	0	0	0	-11,865.00	11,865.00	100.0%
44570 CONTRIBUTIONS & GIFTS	0	0	0	-4,000.00	4,000.00	100.0%
44990 OTHER LOCAL REVENUES	-630,905	0	-630,905	-421,109.24	-209,795.76	66.7%
45510 COUNTY CLERK	-1,500,000	0	-1,500,000	-734,455.42	-765,544.58	49.0%
45520 CIRCUIT COURT CLERK	-735,000	0	-735,000	-391,278.23	-343,721.77	53.2%
45540 GENERAL SESSIONS COURT CLERK	-2,050,000	0	-2,050,000	-983,194.42	-1,066,805.58	48.0%
45550 CLERK & MASTER	-370,000	0	-370,000	-298,631.48	-71,368.52	80.7%
45560 JUVENILE COURT CLERK	-200,000	0	-200,000	-115,120.60	-84,879.40	57.6%
45580 REGISTER	-1,000,000	0	-1,000,000	-746,883.78	-253,116.22	74.7%
45590 SHERIFF	-38,000	0	-38,000	-55,332.24	17,332.24	145.6%
45610 TRUSTEE	-3,300,000	0	-3,300,000	-2,297,015.16	-1,002,984.84	69.6%
46110 JUVENILE SERVICES PROGRAM	-157,929	-422,082	-580,011	-366,930.06	-213,080.94	63.3%
46210 LAW ENFORCEMENT TRAINING PROG	-65,400	0	-65,400	.00	-65,400.00	.0%
46390 OTHER HEALTH & WELFARE GRANT	0	-100,000	-100,000	-37,579.45	-62,420.55	37.6%
46430 LITTER PROGRAM	0	-83,500	-83,500	-49,976.68	-33,523.32	59.9%
46810 FLOOD CONTROL	-500	0	-500	.00	-500.00	.0%
46830 BEER TAX	-17,500	0	-17,500	-9,734.36	-7,765.64	55.6%



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MONTGOMERY COUNTY GOVERNMENT, TN
YEAR-TO-DATE BUDGET REPORT

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FOR 2019 08

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
46835 VEHICLE CERTIFICATE OF TITLE	-21,000	0	-21,000	-14,613.55	-6,386.45	69.6%
46840 ALCOHOLIC BEVERAGE TAX	-230,000	0	-230,000	-215,762.31	-14,237.69	93.8%
46851 STATE REVENUE SHARING - T.V.A	-1,648,544	0	-1,648,544	-879,982.54	-768,561.46	53.4%
46852 REVENUE SHARING - TELECOM	0	0	0	-139,108.87	139,108.87	100.0%
46880 BOARD OF JURORS	-5,000	0	-5,000	.00	-5,000.00	.0%
46890 PRISONER TRANSPORTATION	-22,000	0	-22,000	-6,026.99	-15,973.01	27.4%
46915 CONTRACTED PRISONER BOARDING	-1,507,000	0	-1,507,000	-663,723.00	-843,277.00	44.0%
46960 REGISTRAR'S SALARY SUPPLEMENT	-15,164	0	-15,164	-7,582.00	-7,582.00	50.0%
46980 OTHER STATE GRANTS	-3,814,602	2,500	-3,812,102	-1,486,170.73	-2,325,931.27	39.0%
46990 OTHER STATE REVENUES	-27,000	0	-27,000	-35,405.10	8,405.10	131.1%
47235 HOMELAND SECURITY GRANTS	-74,350	-326,245	-400,595	-74,350.00	-326,245.00	18.6%
47590 OTHER FEDERAL THROUGH STATE	-61,638	-139,186	-200,824	-52,771.46	-148,052.54	26.3%
47700 ASSET FORFEITURE FUNDS	-2,000	0	-2,000	-44,390.12	42,390.12	2219.5%
47990 OTHER DIRECT FEDERAL REVENUE	-20,000	-31,548	-51,548	-32,748.00	-18,800.00	63.5%
48110 PRISONER BOARD	0	0	0	-17,007.25	17,007.25	100.0%
48130 CONTRIBUTIONS	-197,000	0	-197,000	-100,455.81	-96,544.19	51.0%
48610 DONATIONS	-179,110	0	-179,110	-20,586.65	-158,523.35	11.5%
49700 INSURANCE RECOVERY	0	-1,226	-1,226	-52,526.90	51,300.90	4284.4%
49800 OPERATING TRANSFERS	-508,844	-70,962	-579,806	.00	-579,806.00	.0%
TOTAL COUNTY GENERAL	-81,579,120	-1,172,249	-82,751,369	-52,224,275.65	-30,527,093.35	63.1%

131 GENERAL ROADS

40110 CURRENT PROPERTY TAX	-4,205,820	0	-4,205,820	-2,621,409.00	-1,584,411.00	62.3%
40120 TRUSTEE'S COLLECTIONS - PYR	-108,000	0	-108,000	-51,765.37	-56,234.63	47.9%
40125 TRUSTEE COLLECTIONS - BANKRUP	-4,000	0	-4,000	-2,931.91	-1,068.09	73.3%
40130 CIRCUIT/CHANCERY COLLECT-PYR	-50,000	0	-50,000	-25,542.38	-24,457.62	51.1%
40140 INTEREST & PENALTY	-41,325	0	-41,325	-17,687.27	-23,637.73	42.8%
40270 BUSINESS TAX	-114,312	0	-114,312	-25,285.93	-89,026.07	22.1%
40280 MINERAL SEVERANCE TAX	-211,948	0	-211,948	-196,017.60	-15,930.40	92.5%
40320 BANK EXCISE TAX	-16,860	0	-16,860	.00	-16,860.00	.0%
44135 SALE OF GASOLINE	-18,000	0	-18,000	-2,777.13	-15,222.87	15.4%
44170 MISCELLANEOUS REFUNDS	-25,000	0	-25,000	-7,055.53	-17,944.47	28.2%
46410 BRIDGE PROGRAM	-300,000	0	-300,000	.00	-300,000.00	.0%
46420 STATE AID PROGRAM	-550,000	0	-550,000	-9,851.74	-540,148.26	1.8%
46920 GASOLINE & MOTOR FUEL TAX	-3,500,000	0	-3,500,000	-2,352,622.34	-1,147,377.66	67.2%
46930 PETROLEUM SPECIAL TAX	-124,345	0	-124,345	-72,534.39	-51,810.61	58.3%
48120 PAVING & MAINTENANCE	-20,000	0	-20,000	.00	-20,000.00	.0%
49700 INSURANCE RECOVERY	-12,000	0	-12,000	-492.82	-11,507.18	4.1%
TOTAL GENERAL ROADS	-9,301,610	0	-9,301,610	-5,385,973.41	-3,915,636.59	57.9%

151 DEBT SERVICE



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MONTGOMERY COUNTY GOVERNMENT, TN
YEAR-TO-DATE BUDGET REPORT

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	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
40110 CURRENT PROPERTY TAX	-36,118,100	0	-36,118,100	-22,511,761.25	-13,606,338.75	62.3%
40120 TRUSTEE'S COLLECTIONS - PYR	-700,000	0	-700,000	-432,888.10	-267,111.90	61.8%
40125 TRUSTEE COLLECTIONS - BANKRUP	-50,000	0	-50,000	-24,481.15	-25,518.85	49.0%
40130 CIRCUIT/CHANCERY COLLECT-PYR	-340,000	0	-340,000	-212,086.71	-127,913.29	62.4%
40140 INTEREST & PENALTY	-250,000	0	-250,000	-146,877.51	-103,122.49	58.8%
40210 LOCAL OPTION SALES TAX	-160,000	0	-160,000	-215,652.99	55,652.99	134.8%
40250 LITIGATION TAX - GENERAL	-400,000	0	-400,000	-220,743.48	-179,256.52	55.2%
40266 LITIGATION TAX-JAIL/WH/CH	-420,000	0	-420,000	-241,086.51	-178,913.49	57.4%
40270 BUSINESS TAX	-100,000	0	-100,000	-25,285.93	-74,714.07	25.3%
40285 ADEQUATE FACILITIES TAX	-1,150,000	0	-1,150,000	-1,020,000.00	-130,000.00	88.7%
40320 BANK EXCISE TAX	-125,000	0	-125,000	.00	-125,000.00	.0%
44110 INTEREST EARNED	-400,000	0	-400,000	-882,731.84	482,731.84	220.7%
47715 TAX CREDIT BOND REBATE	-90,000	0	-90,000	-45,306.29	-44,693.71	50.3%
49800 OPERATING TRANSFERS	0	0	0	-21,125.00	21,125.00	100.0%
TOTAL DEBT SERVICE	-40,303,100	0	-40,303,100	-26,000,026.76	-14,303,073.24	64.5%
171 CAPITAL PROJECTS						
40110 CURRENT PROPERTY TAX	-2,383,680	0	-2,383,680	-1,485,707.26	-897,972.74	62.3%
40120 TRUSTEE'S COLLECTIONS - PYR	-47,000	0	-47,000	-29,162.01	-17,837.99	62.0%
40125 TRUSTEE COLLECTIONS - BANKRUP	-2,000	0	-2,000	-1,648.47	-351.53	82.4%
40130 CIRCUIT/CHANCERY COLLECT-PYR	-27,000	0	-27,000	-14,339.20	-12,660.80	53.1%
40140 INTEREST & PENALTY	-20,000	0	-20,000	-9,929.91	-10,070.09	49.6%
40220 HOTEL/MOTEL TAX	0	0	0	-612,794.22	612,794.22	100.0%
40240 WHEEL TAX	-2,700,000	0	-2,700,000	-1,673,394.20	-1,026,605.80	62.0%
40320 BANK EXCISE TAX	-10,000	0	-10,000	.00	-10,000.00	.0%
44110 INTEREST EARNED	-40,000	0	-40,000	-32,305.67	-7,694.33	80.8%
46190 OTHER GENERAL GOVERNMENT GRAN	0	-635,000	-635,000	.00	-635,000.00	.0%
47590 OTHER FEDERAL THROUGH STATE	0	-3,057,789	-3,057,789	-46,698.11	-3,011,090.89	1.5%
48610 DONATIONS	0	-129,787	-129,787	-130,276.00	489.00	100.4%
49100 BOND PROCEEDS	-13,500,000	-1,130,000	-14,630,000	-15,769,109.03	1,139,109.03	107.8%
49410 PREMIUM ON DEBT SOLD	0	-1,174,905	-1,174,905	.00	-1,174,905.00	.0%
49600 PROCEEDS FRM SALE OF CAP ASSE	0	-25,250	-25,250	-25,250.00	.00	100.0%
49700 INSURANCE RECOVERY	0	0	0	-29,060.14	29,060.14	100.0%
TOTAL CAPITAL PROJECTS	-18,729,680	-6,152,731	-24,882,411	-19,859,674.22	-5,022,736.78	79.8%
266 WORKER'S COMPENSATION						
49800 OPERATING TRANSFERS	-787,111	0	-787,111	.00	-787,111.00	.0%



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	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL WORKER'S COMPENSATION	-787,111	0	-787,111	.00	-787,111.00	.0%
GRAND TOTAL	-150,700,621	-7,324,980	-158,025,601	-103,469,950.04	-54,555,650.96	65.5%

** END OF REPORT - Generated by Mariel Lopez-Gonzalez **



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FOR 2019 08

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 COUNTY GENERAL							
51100 COUNTY COMMISSION	367,936	4,124	372,060	205,523.64	29,992.36	136,544.00	63.3%
51210 BOARD OF EQUALIZATION	2,692	0	2,692	.00	.00	2,692.00	.0%
51220 BEER BOARD	5,020	0	5,020	2,844.18	.00	2,175.82	56.7%
51240 OTHER BOARDS & COMMITTEES	5,168	0	5,168	2,422.20	.00	2,745.80	46.9%
51300 COUNTY MAYOR	521,090	0	521,090	341,704.06	6,327.59	173,058.35	66.8%
51310 HUMAN RESOURCES	570,486	0	570,486	299,819.61	92,381.89	178,284.50	68.7%
51400 COUNTY ATTORNEY	125,000	0	125,000	904.44	125,000.00	-904.44	100.7%
51500 ELECTION COMMISSION	854,671	256,602	1,111,273	565,525.00	20,816.92	524,931.08	52.8%
51600 REGISTER OF DEEDS	537,641	0	537,641	359,959.10	10,275.57	167,406.33	68.9%
51720 PLANNING	411,849	0	411,849	308,886.75	.00	102,962.25	75.0%
51730 BUILDING	321,477	28	321,505	211,331.21	5,510.52	104,663.27	67.4%
51750 CODES COMPLIANCE	856,879	39,158	896,037	556,281.00	45,381.16	294,374.84	67.1%
51760 GEOGRAPHICAL INFO SYSTEMS	290,215	0	290,215	153,704.50	55,000.00	81,510.50	71.9%
51800 COUNTY BUILDINGS	510,760	4,790	515,550	232,032.32	26,166.72	257,351.20	50.1%
51810 FACILITIES	2,759,952	3,744	2,763,696	1,745,198.14	87,654.12	930,843.24	66.3%
51900 OTHER GENERAL ADMINISTRATION	1,206,213	140	1,206,353	694,354.00	125,242.09	386,756.91	67.9%
51910 ARCHIVES	238,546	0	238,546	143,762.46	1,388.66	93,394.88	60.8%
52100 ACCOUNTS & BUDGETS	742,559	15,000	757,559	487,984.20	6,038.15	263,536.65	65.2%
52200 PURCHASING	319,434	0	319,434	204,030.16	2,633.15	112,770.69	64.7%
52300 PROPERTY ASSESSOR'S OFFICE	1,386,645	0	1,386,645	799,797.98	48,435.98	538,411.04	61.2%
52400 COUNTY TRUSTEES OFFICE	734,519	0	734,519	426,391.82	2,888.60	305,238.58	58.4%
52500 COUNTY CLERK'S OFFICE	2,342,087	1,150	2,343,237	1,500,487.62	20,537.46	822,211.92	64.9%
52600 INFORMATION SYSTEMS	2,690,462	32,144	2,722,606	1,925,654.15	151,174.40	645,777.92	76.3%
52900 OTHER FINANCE	61,300	0	61,300	7,867.37	.00	53,432.63	12.8%
53100 CIRCUIT COURT	3,847,651	0	3,847,651	2,396,112.96	25,274.07	1,426,263.97	62.9%
53300 GENERAL SESSIONS COURT	641,649	0	641,649	425,608.74	.00	216,040.26	66.3%
53330 DRUG COURT	70,000	0	70,000	20,960.12	767.25	48,272.63	31.0%
53400 CHANCERY COURT	687,415	0	687,415	427,626.14	5,880.23	253,908.63	63.1%
53500 JUVENILE COURT	1,183,777	0	1,183,777	716,940.20	50,169.77	416,667.03	64.8%
53600 DISTRICT ATTORNEY GENERAL	59,750	0	59,750	26,104.50	7,598.05	26,047.45	56.4%
53610 OFFICE OF PUBLIC DEFENDER	7,313	0	7,313	5,697.98	545.10	1,069.92	85.4%
53700 JUDICIAL COMMISSIONERS	257,966	0	257,966	156,594.69	1,169.88	100,201.43	61.2%
53800 VETERANS' TREATMENT COURT	206,220	108,663	314,883	151,512.98	22,408.51	140,961.51	55.2%
53900 OTHER ADMINISTRATION/ JUSTICE	97,717	422,082	519,799	275,635.80	998.00	243,165.20	53.2%
53910 ADULT PROBATION SERVICES	1,105,719	0	1,105,719	550,724.01	38,074.30	516,920.69	53.3%
54110 SHERIFF'S DEPARTMENT	11,588,121	293,241	11,881,362	7,522,243.72	211,898.74	4,147,219.26	65.1%
54120 SPECIAL PATROLS	2,796,982	43,609	2,840,591	1,618,018.22	53,040.01	1,169,532.77	58.8%
54160 SEXUAL OFFENDER REGISTRY	16,125	0	16,125	6,659.65	1,358.64	8,106.71	49.7%
54210 JAIL	14,371,571	51,746	14,423,317	9,526,011.48	775,618.77	4,121,686.87	71.4%
54220 WORKHOUSE	1,974,164	0	1,974,164	1,261,666.89	149,617.96	562,879.15	71.5%



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MONTGOMERY COUNTY GOVERNMENT, TN
YEAR-TO-DATE BUDGET REPORT

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FOR 2019 08

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
54230 COMMUNITY CORRECTIONS	493,802	25,000	518,802	309,688.92	57,286.24	151,826.84	70.7%
54240 JUVENILE SERVICES	290,123	0	290,123	186,923.56	846.00	102,353.44	64.7%
54310 FIRE PREVENTION & CONTROL	555,242	19,002	574,244	236,934.11	20,456.89	316,853.18	44.8%
54410 EMERGENCY MANAGEMENT	495,070	40,550	535,620	338,871.27	1,069.45	195,679.28	63.5%
54490 OTHER EMERGENCY MANAGEMENT	0	326,245	326,245	62,949.98	31,348.03	231,946.99	28.9%
54610 COUNTY CORONER / MED EXAMINER	224,700	0	224,700	144,960.00	8,765.04	70,974.96	68.4%
55110 HEALTH DEPARTMENT	273,821	50,776	324,597	148,554.39	2,380.58	173,661.87	46.5%
55120 RABIES & ANIMAL CONTROL	979,440	20,853	1,000,293	578,100.79	41,553.17	380,639.04	61.9%
55130 AMBULANCE SERVICE	12,079,907	13,139	12,093,046	6,878,314.51	395,221.37	4,819,510.10	60.1%
55190 OTHER LOCAL HLTH SRVCS (WIC)	3,268,800	-2,500	3,266,300	1,626,607.56	11,720.00	1,627,972.44	50.2%
55390 APPROPRIATION TO STATE	221,796	0	221,796	.00	.00	221,796.00	.0%
55590 OTHER LOCAL WELFARE SERVICES	20,825	0	20,825	6,000.00	50.00	14,775.00	29.1%
55900 OTHER PUBLIC HEALTH & WELFARE	2,500	0	2,500	23,750.00	.00	-21,250.00	950.0%
56500 LIBRARIES	2,064,386	0	2,064,386	1,548,289.50	.00	516,096.50	75.0%
56700 PARKS & FAIR BOARDS	1,143,642	13,908	1,157,550	666,025.14	30,726.35	460,798.51	60.2%
56900 OTHER SOCIAL, CULTURAL & REC	9,688	0	9,688	4,826.39	.00	4,861.61	49.8%
57100 AGRICULTURAL EXTENSION SERVIC	374,479	1,226	375,705	172,797.17	1,184.17	201,723.66	46.3%
57300 FOREST SERVICE	2,000	0	2,000	2,000.00	.00	.00	100.0%
57500 SOIL CONSERVATION	36,487	0	36,487	23,767.86	.00	12,719.14	65.1%
57800 STORM WATER MANAGEMENT	1,000,000	0	1,000,000	67,529.89	65,129.37	867,340.74	13.3%
58110 TOURISM	1,537,500	46,000	1,583,500	1,118,094.22	.00	465,405.78	70.6%
58120 INDUSTRIAL DEVELOPMENT	1,238,957	0	1,238,957	918,754.00	.00	320,203.00	74.2%
58220 AIRPORT	234,125	27,083	261,208	195,906.00	.00	65,302.00	75.0%
58300 VETERAN'S SERVICES	536,057	0	536,057	292,488.08	1,175.98	242,392.94	54.8%
58400 OTHER CHARGES	2,316,406	14,022	2,330,428	1,159,220.14	.00	1,171,207.86	49.7%
58500 CONTRIBUTION TO OTHER AGENCIE	544,500	150,698	695,198	483,128.07	10,801.00	201,268.91	71.0%
58600 EMPLOYEE BENEFITS	536,300	0	536,300	247,181.04	.00	289,118.96	46.1%
58900 MISC-CONT RESERVE	16,000	1,192	17,192	8,069.02	1,816.75	7,305.83	57.5%
64000 LITTER & TRASH COLLECTION	140,824	25,050	165,874	92,035.98	.00	73,838.02	55.5%
TOTAL COUNTY GENERAL	87,412,118	2,048,465	89,460,583	53,806,351.58	2,888,795.01	32,765,436.04	63.4%
131 GENERAL ROADS							
61000 ADMINISTRATION	480,700	0	480,700	316,706.80	2,076.83	161,916.37	66.3%
62000 HIGHWAY & BRIDGE MAINTENANCE	5,072,358	409,968	5,482,326	3,614,927.77	405,764.83	1,461,633.57	73.3%
63100 OPERATION & MAINT OF EQUIPMEN	1,276,956	14,020	1,290,976	708,381.21	31,759.41	550,834.94	57.3%
63600 TRAFFIC CONTROL	505,218	0	505,218	221,966.36	50,698.13	232,553.51	54.0%
65000 OTHER CHARGES	561,986	0	561,986	326,914.45	7,940.88	227,130.67	59.6%
66000 EMPLOYEE BENEFITS	35,000	0	35,000	27,123.92	.00	7,876.08	77.5%
68000 CAPITAL OUTLAY	2,143,500	294,300	2,437,800	364,743.28	104,455.90	1,968,600.32	19.2%
TOTAL GENERAL ROADS	10,075,718	718,287	10,794,005	5,580,763.79	602,695.98	4,610,545.46	57.3%



FOR 2019 08

151	DEBT SERVICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
151 DEBT SERVICE								
82110	PRINCIPAL-GENERAL GOVERNMENT	11,162,395	0	11,162,395	.00	.00	11,162,395.00	.0%
82130	PRINCIPAL-EDUCATION	18,245,174	0	18,245,174	987,581.80	.00	17,257,592.20	5.4%
82210	INTEREST-GENERAL GOVERNMENT	4,568,226	0	4,568,226	2,253,445.43	.00	2,314,780.57	49.3%
82230	INTEREST-EDUCATION	6,999,527	0	6,999,527	3,555,680.83	.00	3,443,846.17	50.8%
82310	OTHER DEBT SERV-COUNTY GOVT	268,500	0	268,500	195,698.71	.00	72,801.29	72.9%
82330	OTHER DEBT SERV.-EDUCATION	678,000	0	678,000	304,582.07	.00	373,417.93	44.9%
	TOTAL DEBT SERVICE	41,921,822	0	41,921,822	7,296,988.84	.00	34,624,833.16	17.4%
171 CAPITAL PROJECTS								
00000	NON-DEDICATED ACCOUNT	75,000	0	75,000	51,254.03	.00	23,745.97	68.3%
82310	OTHER DEBT SERV-COUNTY GOVT	0	78,911	78,911	40,009.16	.00	38,901.84	50.7%
82330	OTHER DEBT SERV.-EDUCATION	0	32,324	32,324	.00	.00	32,324.00	.0%
91110	GENERAL ADMINISTRATION PROJEC	135,000	1,539,076	1,674,076	36,425.44	134,364.70	1,503,286.18	10.2%
91120	ADMIN OF JUSTICE PROJECTS	50,000	135,000	185,000	.00	103,380.33	81,619.67	55.9%
91130	PUBLIC SAFETY PROJECTS	1,320,000	1,060,290	2,380,290	390,610.79	833,778.34	1,155,900.81	51.4%
91140	PUBLIC HEALTH /WELFARE PROJEC	1,550,000	1,527,487	3,077,487	1,965,183.82	344,757.47	767,545.79	75.1%
91150	SOCIAL/CULTURAL/REC PROJECTS	4,751,000	12,455,988	17,206,988	6,211,027.55	4,267,520.24	6,728,440.55	60.9%
91190	OTHER GENERAL GOVT PROJECTS	539,343	58,500	597,843	95,702.73	.00	502,140.27	16.0%
91200	HIGHWAY & STREET CAP PROJECTS	0	3,492,251	3,492,251	28,212.71	47,154.24	3,416,884.00	2.2%
91300	EDUCATION CAPITAL PROJECTS	4,565,000	12,963,654	17,528,654	14,108,715.00	.00	3,419,939.00	80.5%
	TOTAL CAPITAL PROJECTS	12,985,343	33,343,482	46,328,825	22,927,141.23	5,730,955.32	17,670,728.08	61.9%
266 WORKER'S COMPENSATION								
51920	RISK MANAGEMENT	520,201	450	520,651	172,861.82	42,247.72	305,541.20	41.3%
54110	SHERIFF'S DEPARTMENT	0	0	0	22,961.47	.00	-22,961.47	100.0%
54210	JAIL	0	0	0	59,536.18	.00	-59,536.18	100.0%
54410	EMERGENCY MANAGEMENT	0	0	0	3,345.23	.00	-3,345.23	100.0%
55120	RABIES & ANIMAL CONTROL	0	0	0	1,347.15	.00	-1,347.15	100.0%
55130	AMBULANCE SERVICE	0	0	0	19,381.72	.00	-19,381.72	100.0%
55754	LANDFILL OPERATION/MAINTENANC	0	0	0	3,785.51	.00	-3,785.51	100.0%
56700	PARKS & FAIR BOARDS	0	0	0	668.78	.00	-668.78	100.0%
62000	HIGHWAY & BRIDGE MAINTENANCE	0	0	0	2,758.60	.00	-2,758.60	100.0%



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MONTGOMERY COUNTY GOVERNMENT, TN
YEAR-TO-DATE BUDGET REPORT

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FOR 2019 08

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL WORKER'S COMPENSATION	520,201	450	520,651	286,646.46	42,247.72	191,756.56	63.2%
GRAND TOTAL	152,915,202	36,110,683	189,025,885	89,897,891.90	9,264,694.03	89,863,299.30	52.5%

** END OF REPORT - Generated by Mariel Lopez-Gonzalez **

Montgomery County, Tennessee
Office of Trustee
Monthly Financial Report
For the Month Ending 2/28/2019

ASSET		Beginning Balance	Debits	Credits	Ending Balance
999-11120	CASH ON HAND	1,300.00	42,166,670.90	42,166,670.90	1,300.00
999-11130-003	F & M BANK-TAX PAYMENTS	2,147,300.04	1,756,822.52	537,591.00	3,366,531.56
999-11130-005	PLANTERS BANK-MMA(TAX ACCOUNT)	22,226,585.36	25,129,543.92	23,785,259.26	23,670,870.02
999-11130-008	CUMBERLAND BK - TAX ACCOUNT	609,126.16	388,199.81	193,788.00	803,537.87
999-11130-022	PLANTERS BANK-OTHER CNTY GOVT CC	124,649.82	40,495.50	20,247.26	144,898.00
999-11130-025	LEGENDS BANK - BI-COUNTY FEES	10,000.00	488,853.96	488,853.96	10,000.00
999-11130-026	PLANTERS BANK -209	39,234.96	4,553.31	296.01	43,492.26
999-11130-027	REGIONS - OPERATING	52,159,041.18	111,635,561.31	79,489,234.21	84,305,368.28
999-11130-028	REGIONS - MCG CLEARING	0.00	5,400,820.13	5,400,820.13	0.00
999-11130-029	REGIONS - SCHOOL CLEARING	0.00	9,723,996.85	9,723,996.86	0.00
999-11130-030	CMCSS CREDIT CARD ACCT	168,982.05	1,645.95	822.26	169,805.74
999-11300-001	PLANTERS BANK MMA-101	0.00	0.00	0.00	0.00
999-11300-002	PLANTERS BANK CD-101	5,385,814.59	4,118.32	0.00	5,389,932.91
999-11300-004	LEGENDS BANK - 207	6,228,324.67	494,602.43	0.00	6,722,927.10
999-11300-006	PLANTERS BANK-DEPOSIT ACCT	29,973,043.93	51,468,864.99	50,933,279.96	30,509,628.86
999-11300-011	SYNOVUS - SHARED CD - 101	14,741,751.31	20,427.00	0.00	14,762,178.31
999-11300-016	CAPSTAR BANK CDARS-101	101,090.68	32.07	0.00	101,112.75
999-11300-019	LOCAL GOVT INVESTMENT POOL 101	47,907.35	56.02	0.00	48,033.37
999-11300-025	BANK OF NASHVILLE / SYNOVUS	3,838,075.00	3,678.73	0.00	3,841,753.73
999-11300-027	CAPITAL BANK - CDARS	14,389,629.82	26,888.76	0.00	14,416,518.58
999-11300-028	REGIONS - CAPITAL PROJECTS	17,437,993.87	28,311.55	0.00	17,466,305.42
999-11300-029	REGIONS - GO PUBLIC IMPROVEMENT	2,700,218.02	4,383.95	0.00	2,704,601.97
999-11300-030	REGIONS - WORKER'S COMP	866,778.91	1,397.52	0.00	862,176.43
999-11300-035	REGIONS - E911	441,226.21	718.36	0.00	441,942.57
999-11300-036	REGIONS - EMS HANKOOK	0.00	0.00	0.00	0.00
999-11300-037	REGIONS - DEBT SERVICE	221,193.56	359.12	0.00	221,552.68
999-11300-038	REGIONS - UNEMPLOYMENT TRUST	118,648.46	192.63	0.00	118,841.09
999-11300-039	REGIONS - DTF	382.00	0.62	0.00	382.62
999-11300-040	HILLIARD LYONS	15,372,876.41	0.00	0.00	15,372,876.41
999-11300-041	2016A G.O. PUBLIC IMPROVEMENT BOND	19,244,558.62	34,526.02	0.00	19,279,084.64
999-11300-043	SHERIFF FEDERAL JUSTICE	44,475.62	72.21	0.00	44,547.83
999-11405	CHECKS WITH INSUFFICIENT FUNDS	0.00	0.00	0.00	0.00
999-11410	STATE OF TN TAX RELIEF CURR YR	196,783.00	263,352.00	129,164.00	330,971.00
999-11515	COUNTY TAX RELIEF	0.00	72,228.00	72,228.00	0.00
999-11890-CLEARIN	MORTGAGE CLEARING	0.00	7,241,368.00	7,241,368.00	0.00
		208,830,981.60	256,403,780.47	220,183,619.81	245,061,142.26

LIABILITY		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
101-21353	PLANNING COMMISSION	0.00	0.00	0.00	0.00
101-21560	DUE TO LITIGANTS HEIRS AND OTHERS	0.00	0.00	0.00	0.00
999-20040	EXCESS LAND SALE PAYMENTS 2004	25,830.63	0.00	0.00	25,830.63
999-20120	EXCESS LAND SALE PAYMENTS 2012	399.21	0.00	0.00	399.21
999-20130	EXCESS LAND SALE PAYMENTS 2013	105,203.78	0.00	0.00	105,203.78
999-20140	EXCESS LAND SALE PAYMENTS 2014	53,396.02	0.00	0.00	53,396.02
999-22200	OVERPAYMENTS	12,638.85	98,476.01	309,097.19	223,260.03
999-24105	CREDIT CARD FEES	0.00	0.00	0.00	0.00
999-26500	STOP PAYMENTS	0.00	0.00	0.00	0.00
999-27700	TRUSTEE'S HOLDING ACCOUNT	0.00	6,736.00	0.00	-6,736.00
999-28310	UNDISTRIBUTED TAXES	0.00	0.00	0.00	0.00
999-29900	FEE/COMMISSION ACCOUNT	917,446.71	917,199.19	832,105.87	832,444.39
101	COUNTY GENERAL FUND	34,375,176.56	6,687,332.00	17,248,922.56	44,935,767.11
122	DRUG CONTROL FUND	63,999.79	764.74	1,846.92	65,081.97
131	GENERAL ROAD FUND	5,628,445.65	448,694.70	1,630,984.81	6,810,745.77
141	GENERAL PURPOSE SCHOOL FUND	53,617,798.65	22,778,593.31	34,731,286.50	65,570,521.84
142	SCHOOL FEDERAL PROJECTS FUND	1,105,944.19	1,512,836.57	1,694,295.81	1,287,403.43
143	CHILD NUTRITION FUND	2,563,815.47	1,666,145.27	919,654.76	1,817,324.96
144	SCHOOL SYSTEM TRANS FUND	3,806,918.18	1,320,590.57	1,959,732.73	4,456,060.34
146	EXTENDED SCHOOL PROGRAM FUND	174,663.42	200.00	2,600.00	176,963.42
151	DEBT SERVICE FUND	46,226,776.50	388,353.78	11,203,164.09	59,033,586.83
171	CAPITAL PROJECTS FUND	26,249,621.46	2,039,869.15	1,137,053.98	25,347,516.29
177	EDU CAPITAL PROJECTS FUND	1,158,772.83	574,369.36	1,426,000.00	2,010,403.47
204	E911 COMMUNICATION DIST.	2,005,733.25	182,103.90	397,108.10	2,214,737.45
207	BI-COUNTY LANDFILL	5,112,629.77	1,325,734.16	1,537,063.20	5,324,158.79
209	LIBRARY FUND	649,964.84	170,625.43	11,559.61	490,899.02
263	SELF INSURANCE TRUST FUND	21,534,677.52	4,811,966.35	5,986,897.32	22,909,608.49
268	WORKERS' COMPENSATION	856,551.75	106,697.17	42,650.90	792,615.48
267	UNEMPLOYMENT COMPENSATION	38,601.32	6,250.38	5,923.90	36,274.84
351	CITY OF CLARKSVILLE - SALES TAX	0.00	2,103,763.27	2,100,763.27	0.00
362	MGC RAIL AUTHORITY	20,054.60	111.70	18.55	19,961.45
363	JUDICIAL DISTRICT DRUG FUND	386,941.15	20,746.57	2,140.12	368,334.70
266	DISTRICT ATTORNEY FUND	86,869.49	1,848.18	11,357.24	96,378.55
365	PORT AUTHORITY	50,000.00	0.00	0.00	50,000.00
		206,830,981.60	46,982,967.76	83,203,328.42	245,051,142.26

This report is submitted in accordance with requirements of section 5-8-505,
and/or 57-5-1902, Tennessee Code Annotated, and to the best of my knowledge,
information and belief accurately reflects transactions of this office for the year ended June 30, 2019.

Kimberly Williams by Sydney Green 3/8/19
Signature Date

Tawdee by Chief Deputy
Title

QUARTERLY CONSTRUCTION REPORT

NEW ADDITION PROJECTS

Resolution Number and Date: 18-2-4 2/12/2018	Project Name: Northeast High School 12 Classroom Addition, Auxiliary Gym, and Serving Area Renovation		Active Projects as of: MAR 1, 2019
Scheduled Completion Date: *12/31/2018	Designer: Clark & Associates Architects, Inc. Contractor: Romach, Inc.		Project #: C110
Substantial Completion Date: 12/26/2018	Total Project Budget Amount: \$5,382,200.00	Paid to date: \$5,260,587.50	Construction-Percent Complete: 98%

PROGRESS

COMPLETED:

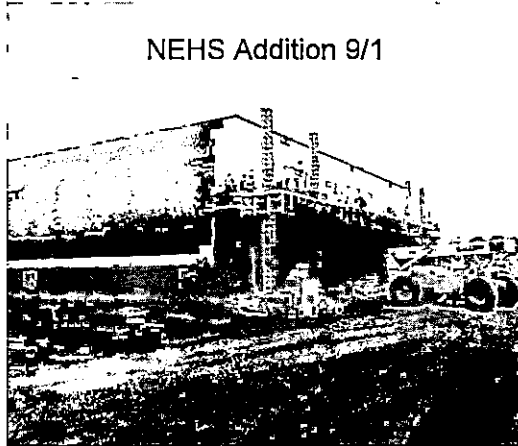
- Mobilization
- Grading and Drainage
- Foundation
- Under Slab utility rough-in to include plumbing and electrical
- Serving Area Renovation
- Exterior masonry
- Water proofing and insulation
- Structural Steel
- Brickwork
- Roofing
- Fire Alarm Upgrade
- MP&E
- Interior finishes
- Classroom Floor Prepped and Furniture Delivered
- Bleachers Delivered

UNDERWAY:

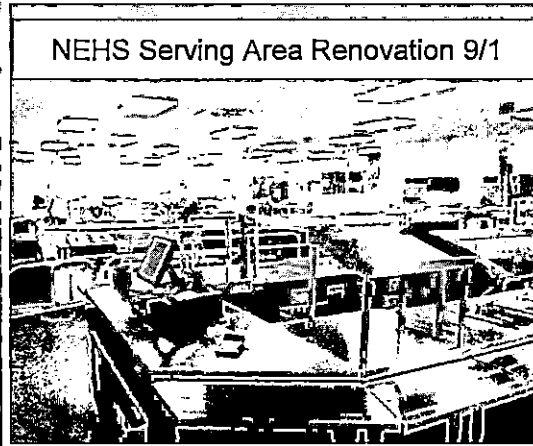
- Certificate of Occupancy 12/26/2018
- Auxiliary Gym Acoustical Panels & Padding
- Finish Site Work
- Warranty Period

*Date extended from 11/30 due to inclement weather days

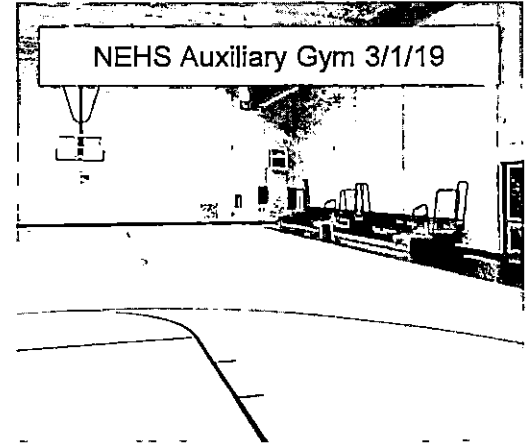
NEHS Addition 9/1



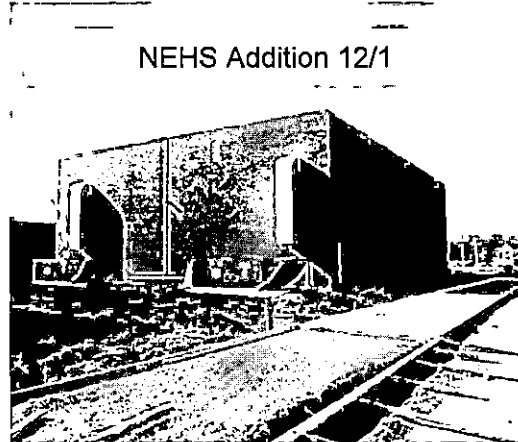
NEHS Serving Area Renovation 9/1



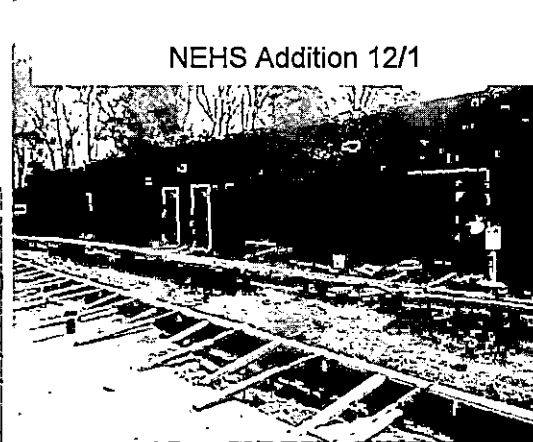
NEHS Auxiliary Gym 3/1/19



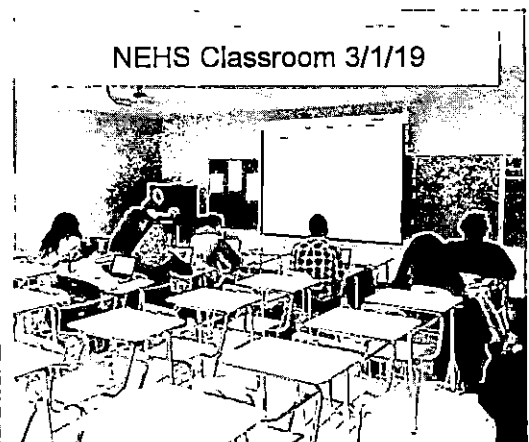
NEHS Addition 12/1



NEHS Addition 12/1



NEHS Classroom 3/1/19



QUARTERLY CONSTRUCTION REPORT

NEW ADDITION PROJECTS

Resolution Number and Date: 18-2-3 2/12/2018	Project Name: Northeast Middle School 10 Classroom Addition	Active Projects as of: MAR 1, 2019
Scheduled Completion Date: *12/31/2018	Designer: Lyle, Cook, Martin Architects Contractor: B.R. Miller and Company, Inc.	Project #: C105
Substantial Completion Date: 12/21/2018	Total Project Budget Amount: \$2,810,317.00	Paid to date: \$2,779,673.48
		Construction-Percent Complete: 99%

PROGRESS

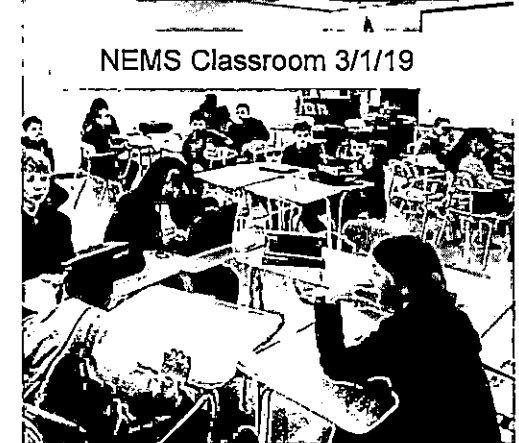
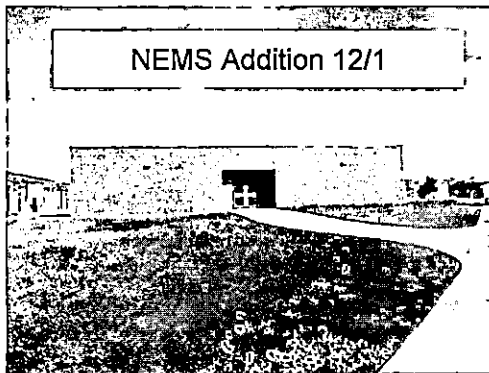
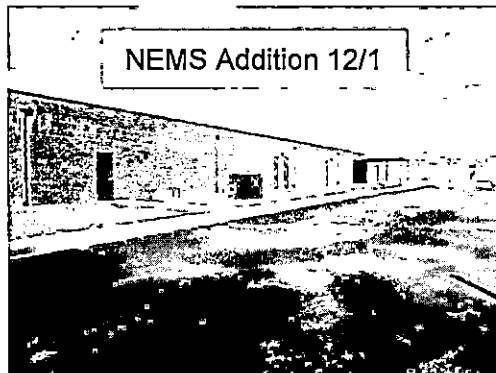
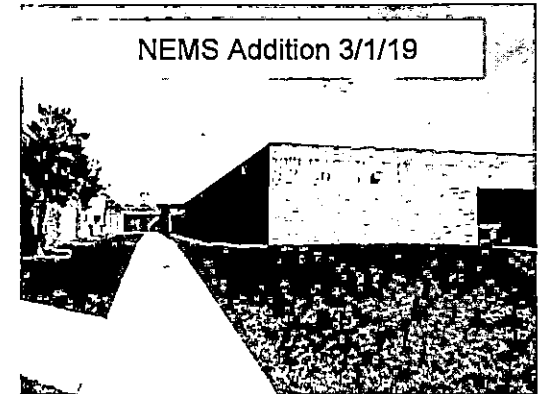
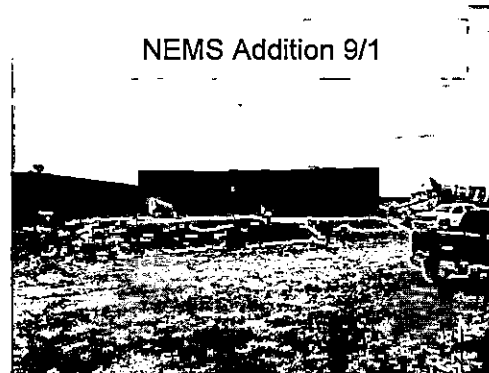
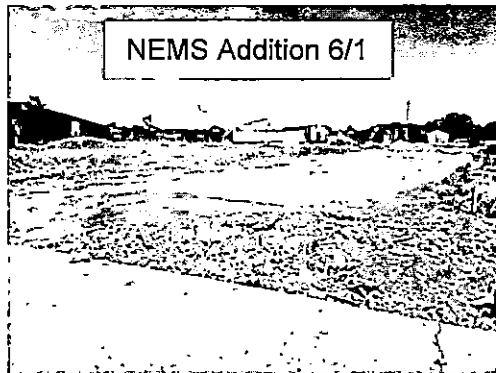
COMPLETED:

- Mobilization
- Grading and Drainage
- Building Pad Foundation
- Under Slab utility rough-in to include plumbing and electrical
- Exterior Masonry Walls
- Structural Steel
- Brickwork
- Painting
- Roofing
- Mechanical Rough-in
- MP&E
- Asphalt Paving
- Interior finishes
- ADA Awning
- Lighting
- Site work

UNDERWAY:

- Certificate of Occupancy
12/21/2018
- Warranty Period

*Date extended from 11/15 due to inclement weather days



QUARTERLY CONSTRUCTION REPORT

NEW ADDITION PROJECTS

Resolution Number and Date: 18-2-2 2/12/2018	Project Name: Barkers Mill Elementary School 12 Classroom Addition		Active Projects as of: MAR 1, 2019
Scheduled Completion Date: *11/26/2018	Designer: Rufus Johnson Associates Contractor: B.R. Miller and Company, Inc.		Project #: C115
Substantial Completion Date: 11/26/2018	Total Project Budget Amount: \$2,604,073.00	Paid to date: \$2,475,995.54	Construction-Percent Complete: 95%

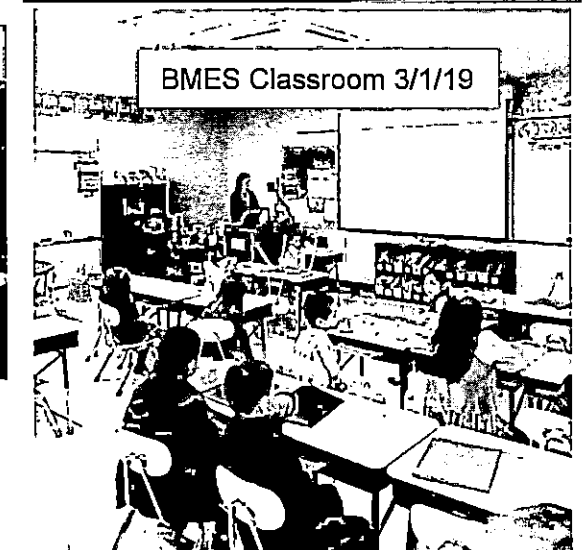
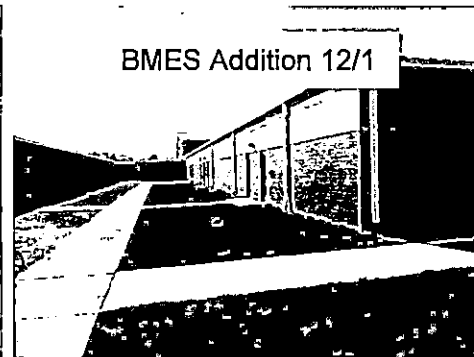
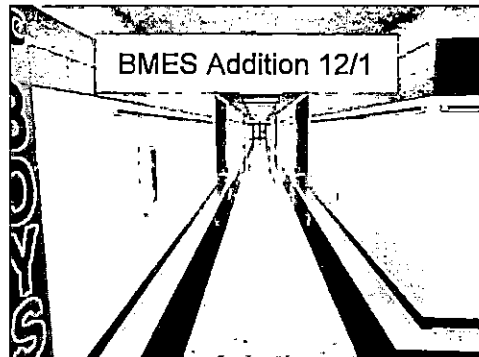
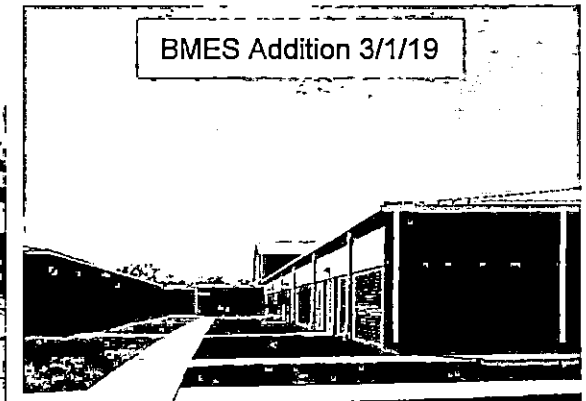
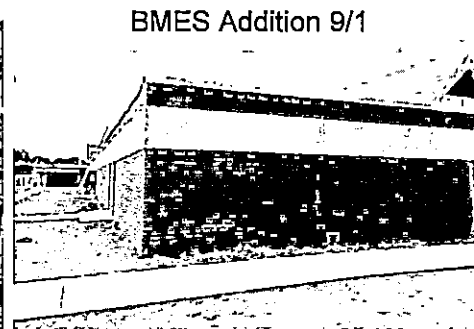
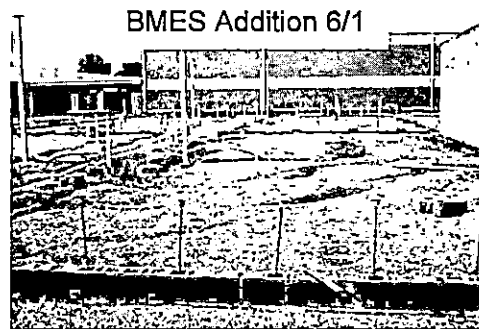
PROGRESS

COMPLETED:

- Mobilization
- Grading and Drainage
- Building Pad Foundation
- Under Slab utility rough-in to include plumbing and electrical
- Exterior Masonry Walls
- Structural Steel
- Waterproofing and Insulation
- Roof dried in
- Mechanical rough-in
- Paint
- Wall priming
- Connector
- Site Concrete
- MP&E above ceiling
- Ceiling grid
- Floor Prep
- Furniture Delivery

UNDERWAY:

- Certificate of Occupancy 11/26/2018
- Finish Site Work
- Warranty Period



*Date extended from 11/21 due to inclement weather days

QUARTERLY CONSTRUCTION REPORT

NEW ADDITION PROJECTS

Resolution Number and Date: 18-2-1 2/12/2018	Project Name: Minglewood Elementary School 12 Classroom Addition		Active Projects as of: MAR 1, 2019
Scheduled Completion Date: *12/13/2018	Designer: Violette Architecture Contractor: Pride Concrete, LLC		Project #: C120
Substantial Completion Date: 12/18/2018	Total Project Budget Amount: \$2,917,594.00	Paid to date: \$2,884,836.08	Construction-Percent Complete: 99%

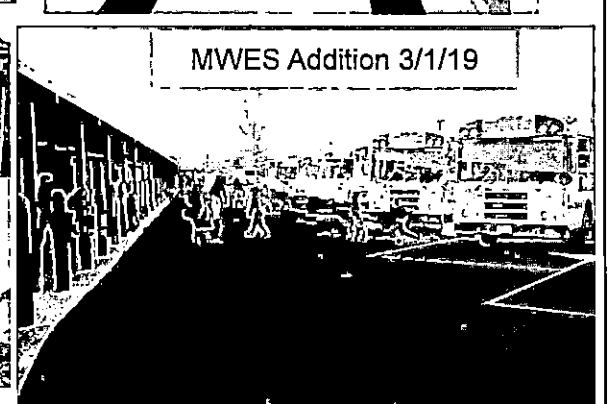
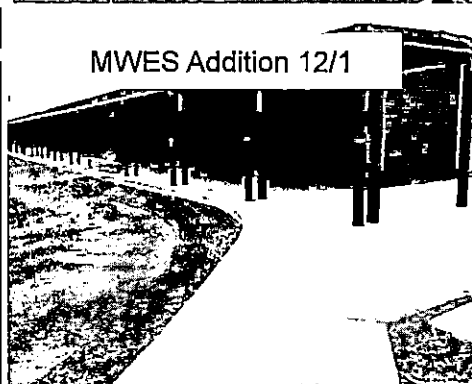
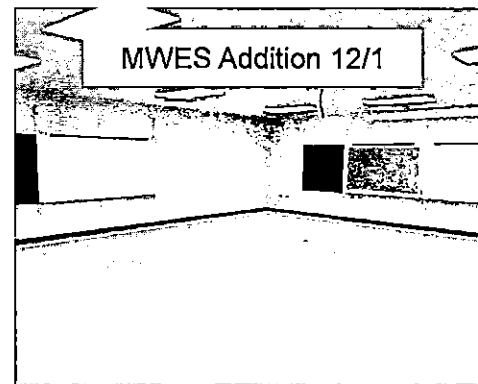
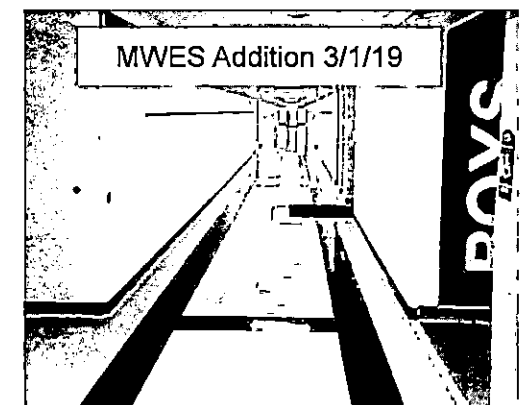
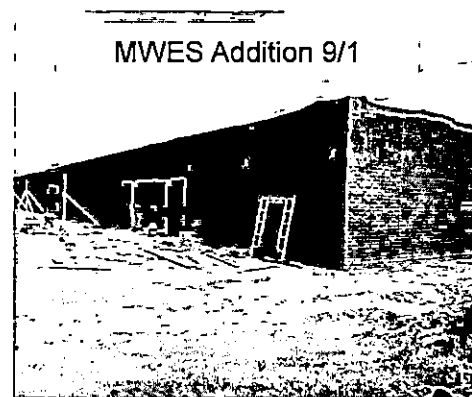
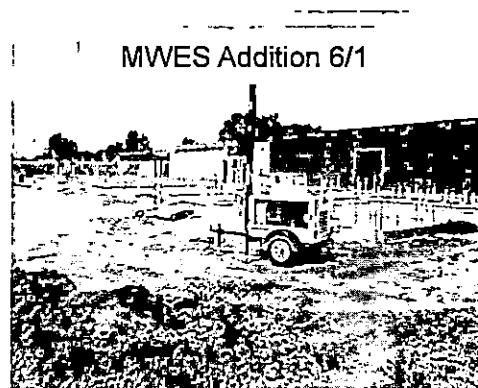
PROGRESS

COMPLETED:

- Mobilization
- Grading and Drainage
- Building Pad Foundation
- Under Slab utility rough-in to include plumbing and electrical
- Structural Steel
- Exterior Masonry Walls
- Concrete Slab
- Canopy
- Roofing
- Mechanical Rough-in
- MP&E above ceiling
- Site Concrete
- Interior Finishes
- Floor Prep
- Furniture Delivery

UNDERWAY:

- Certificate of Occupancy 12/18/2018
- Finish Site Work – Paving
- Warranty Period



*Date extended from 10/26 due to inclement weather days

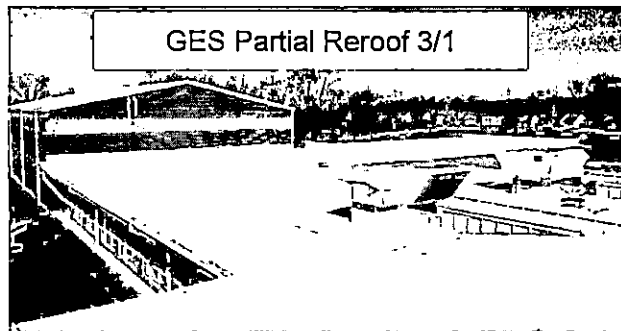
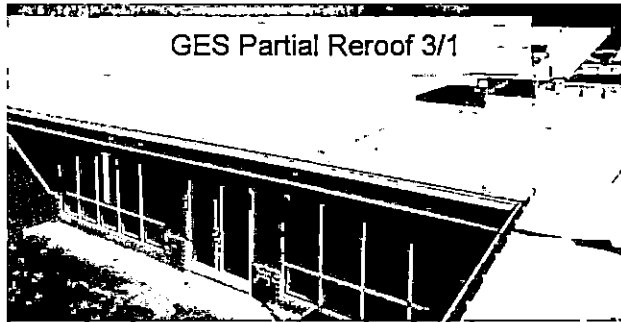
QUARTERLY CONSTRUCTION REPORT

CAPITAL IMPROVEMENT PROJECTS

Resolution Number and Date: 16-6-11 6/13/2016	Project Name: Glenellen Elementary- Partial Reroof	Active Projects as of: MAR 1, 2019	Resolution Number and Date: 18-6-6 6/11/2018	Project Name: System-Wide – LED Retrofit and Replacement	Active Projects as of: MAR 1, 2019		
Scheduled Completion Date: 2/13/2019	Designer: Rufus Johnson Associates Contractor: Modern Heating, Cooling, and Roofing	Project #: C990	Scheduled Completion Date: 6/28/2019	Designer: Contractor: Excel Energy Group, INC.	Project #: C125		
Substantial Completion Date: 2/13/2019	Total Project Budget Amount: \$224,580.00	Paid to date: \$207,978.75	Construction-Percent Complete: 93%	Substantial Completion Date: 2/13/2019	Total Project Budget Amount: \$2,071,373.00	Paid to date: \$489,106.55	Construction-Percent Complete: 25%

Progress:

- Removed existing metal roof panels and ridge cap overlapping EPDM Roof.
- Removed all existing EPDM Roofing material.
- Installed new Thermoplastic Membrane (TPM) adhered roofing over a new layer of ½" fiberglass faced high density gypsum board.
- Installed new metal roof panels and ridge cap over new layer of ice and water shield.
- Project has been inspected and roof warranties are being supplied by roof manufacturers.



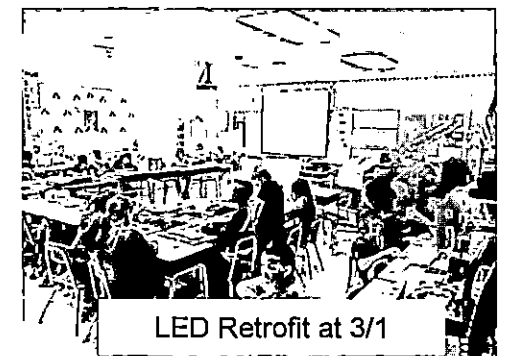
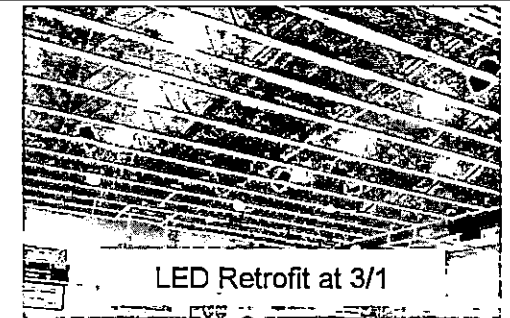
Progress:

COMPLETED:

- 23 out of 30 schools completed
- 26,357 Fixtures changed


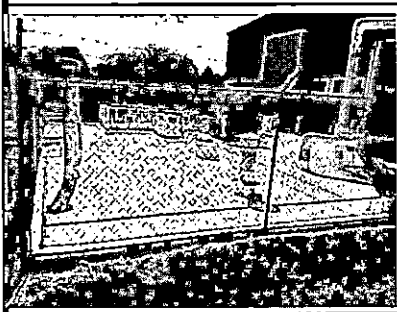
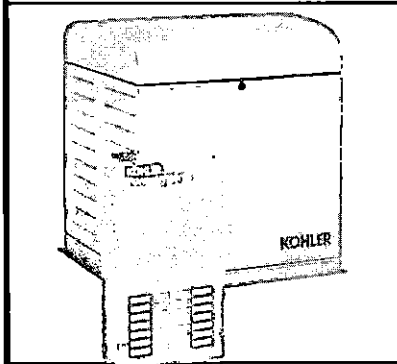
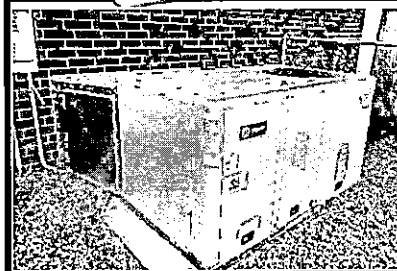
UNDERWAY:

- Ringgold – 52 can lights
- Kenwood High – gym lights and 52 can lights
- Northwest High – 25%
- Rossvie Middle – 18%
- Richview Middle – 5%
- Clarksville High – 0%



QUARTERLY CONSTRUCTION REPORT

GENERAL PURPOSE-LED FUNDED PROJECTS

	<p>Montgomery Central Elementary <u>Annex Reroof</u></p> <ul style="list-style-type: none"> •Contractor: Steve Christy Roofing •Description: Replace roof with metal roof •Project Amount: \$12,175 •Status: 100% Complete
	<p>East Montgomery Elementary <u>Seal Concrete Slab</u></p> <ul style="list-style-type: none"> •Contractor: John Matthews Roofing •Description: Seal concrete slab •Project Amount: \$6,200 •Status: 100% Complete
	<p>New Providence Middle, Clarksville High, and Montgomery Central High <u>Back-up Generators</u></p> <ul style="list-style-type: none"> •Contractor: Home Depot •Description: Generators for sump pumps •Project Amount: \$10,383.33 •Status: Ordered (equipment only)
	<p>Cumberland Heights Elementary <u>Gym AC Units</u></p> <ul style="list-style-type: none"> •Contractor: CMCSS Maintenance Dept. •Description: Replace Gym AC Units •Project Amount: \$ 13,260.00 •Status: 100% Complete

Quarterly Financial Report for December 31, 2018

The quarterly financial report presented tonight is for the period ending December 31, 2018. The report consists of three statements for each of the six school system budgets (funds) appropriated by the County Commission. Those funds are: General Purpose School, Federal Projects, Child Nutrition, Transportation, Extended Schools and Capital Projects.

The first statement is a balance sheet which is a picture of the financial condition of that particular fund at a point in time. The asset section represents the resources available to the district for payment of its obligations, much like your personal or business checking account along with any amounts due from others. The liabilities section reflects current amounts due to others. The equity section contains amounts held for future obligations to include fund balance and certain required reserves.

The second statement is a cash reconciliation which is basically comparing our cash balance to that of the County Trustee. This is similar to reconciling your check book to your bank statement.

The third statement for each fund is a report of all revenues and expenditures by category. This report reflects the approved budget amount as amended, amounts received or spent year to date (including encumbrance for purchase orders issued but not paid), and the amount under/over collected for revenues or the amount over/under spent for expenditures.

**General Purpose School Fund
Balance Sheet
For the Period Ending
December 31, 2018**

Assets:		
Petty Cash	400.00	
Cash in Bank	19,859.00	
Cash on Deposit w/Trustee	42,588,265.93	
Cash with Paying Agent	147,159.75	
Accounts Receivable	111,145.50	
Due From Other Governments	221,169.00	
Due From Other Funds	159,417.56	
Due From Primary Governments	-	
Property Taxes Receivable	28,983,999.52	
Less Allowance for Uncollected Property Taxes	(537,059.19)	
Stores Warehouse	172,462.50	
Total Assets	71,866,819.57	71,866,819.57
Estimated Revenues	270,857,771.00	
Less Revenues Rec'd to Date	(125,961,263.55)	
Estimated Revenues not Received	144,896,507.45	144,896,507.45
Total Debits		216,763,327.02

**General Purpose School Fund
Balance Sheet
For the Period Ending
December 31, 2018**

Liabilities and Equity

Liabilities:

Accounts Payable	43,268.19
Accrued Payroll	-
Sales Tax Payable	-
Payroll Deductions	637,845.50
Due to Other Funds	42,312.17
Due to Primary Governments	-
Deferred Revenue	<u>28,573,813.93</u>

Total Liabilities 29,297,239.79

Equity:

Appropriations (Budgetary Accounts)

From Estimated Revenues	270,857,771.00	
From Fund Balance	<u>7,254,877.00</u>	
Total Appropriations		278,112,648.00
Less Expenditures	(109,255,114.03)	
Less Encumbrances	<u>(1,165,387.95)</u>	
Total Expenditures & Encumbrances		<u>(110,420,501.98)</u>

Unencumbered Budget Balance 167,692,146.02

Fund Balance & Reserves:

Reserve for Encumbrances - Current Year	1,165,387.95
Reserve for Encumbrances - Prior Year	191,357.60
Nonspendable - Inventory	200,438.98
Nonspendable - Prepaid Items	2,140,276.50
Restricted for Instruction - Career Ladder	(13,123.25)
Restricted for Instruction - BEP Reserve	-
Committed for Oper. Non-Inst. Serv. - P & L Ins.	781,000.00
Committed for Oper. Non-Inst. Serv. - OJI	402,218.00
Assigned for Education-TCRS	-
Assigned for Education - Technology	5,033,000.00
Assigned for Education - Bus Replacement	1,609,500.00
Assigned for Education - Centralization	210,868.00

Undesignated Fund Balance 6/30/18	15,281,886.45
Less Appropriations	(7,254,877.00)
Plus Adjustments	<u>26,007.98</u>
Estimated Fund Balance 6/30/19	<u>8,053,017.43</u>

Total Fund Balance & Reserves 19,773,941.21

Total Credits 216,763,327.02

**General Purpose School Fund
Cash Reconciliation
December 31, 2018**

Cash on Deposit with Trustee	35,735,864.38	
Plus Receipts for Month	<u>30,121,960.77</u>	
Total Available Funds		65,857,825.15
Less Cash Disbursements:		
Warrants Issued	(6,429,430.01)	
Wire Transfers	(17,049,798.03)	
Trustee's Commission	<u>(191,891.08)</u>	
Total Cash Disbursements		(23,671,119.12)
Plus Voided Checks		<u>401,558.90</u>
Book Balance		42,588,265.93
Plus Outstanding Warrants		506,937.07
Plus Adjustments by Trustee		71.71
Plus Wire Transfers In Transit		1,166,541.89
Less Deposits in Transit		
Less Adjustments Between Funds		
Trustee's Report Balance		<u><u>44,261,816.60</u></u>

FOR 2019 06

ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
141 GENERAL PURPOSE SCHOOL	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
<u>00000 NON CHARGE</u>						
40110 CURR PROP TAX	28,002,813	.00	28,002,813.00	8,283,740.27	19,719,072.73	29.6%
40120 TRUSTEE'S COLLECTIONS-PRIO	825,000	.00	825,000.00	420,185.62	404,814.38	50.9%
40125 TRUSTEE'S COLLECTIONS-BANK	0	.00	.00	10,364.60	-10,364.60	100.0%
40130 CIRCUIT CLERK	381,951	.00	381,951.00	137,859.34	244,091.66	36.1%
40140 INTEREST & PENALTY	316,000	.00	316,000.00	95,595.25	220,404.75	30.3%
40162 PYMTS IN LIEU OF TAXS-LOC	670,096	.00	670,096.00	.00	670,096.00	.0%
40210 LOCAL OPTION SALES TAX	53,598,500	.00	53,598,500.00	23,318,307.19	30,280,192.81	43.5%
40240 WHEEL TAX	4,952,500	.00	4,952,500.00	2,515,134.99	2,437,365.01	50.8%
40270 BUSINESS TAX	742,300	.00	742,300.00	81,084.41	661,215.59	10.9%
40275 MIXED DRINK TAX	355,000	.00	355,000.00	179,281.66	175,718.34	50.5%
40320 BANK EXCISE TAX	128,755	.00	128,755.00	.00	128,755.00	.0%
44110 INTEREST EARNED	0	.00	.00	5.64	-5.64	100.0%
44146 E-RATE FUNDING	295,947	.00	295,947.00	356,193.00	-60,246.00	120.4%
44170 MISCELLANEOUS REFUNDS	6,057	.00	6,057.00	10.00	6,047.00	.2%
44530 SALE OF EQUIPMENT	250,000	.00	250,000.00	184,921.20	65,078.80	74.0%
44560 DAMAGES RECOVERED FROM IND	3,435	.00	3,435.00	4,748.26	-1,313.26	138.2%
44570 CONTRIB & GIFTS	16,885	.00	16,885.00	13,545.47	3,339.53	80.2%
46511 BASIC EDUCATION PROG	172,774,380	.00	172,774,380.00	84,523,000.00	88,251,380.00	48.9%
46515 EARLY CHILDHOOD EDUCATION	1,566,500	.00	1,566,500.00	577,122.16	989,377.84	36.8%
46590 OTHER STATE EDUCATION FUND	85,000	.00	85,000.00	30,947.81	54,052.19	36.4%
46610 CAREER LADDER PROG	385,000	.00	385,000.00	210,366.95	174,633.05	54.6%
46820 INCOME TAX	151,369	.00	151,369.00	122,791.15	28,577.85	81.1%
47590 OTHER FEDERAL THROUGH STAT	0	.00	.00	106,071.22	-106,071.22	100.0%
47630 PUB LAW 874-MAINT & OPERAT	1,777,633	.00	1,777,633.00	3,164,646.00	-1,387,013.00	178.0%
49300 CAPITAL LEASE PROCEEDS	1,360,000	.00	1,360,000.00	.00	1,360,000.00	.0%
49700 INSURANCE RECOVERY	1,000	.00	1,000.00	470,581.50	-469,581.50******%	
49800 OPERATING TRANSFERS	862,452	.00	862,452.00	.00	862,452.00	.0%
TOTAL NON CHARGE	269,508,573	.00	269,508,573.00	124,806,503.69	144,702,069.31	46.3%
<u>71000 INSTRUCTION</u>						
43511 TUITION-REGULAR DAY STUDEN	27,500	.00	27,500.00	5,000.00	22,500.00	18.2%
47143 EDUCATION OF THE HANDICAPP	0	.00	.00	423,706.40	-423,706.40	100.0%
TOTAL INSTRUCTION	27,500	.00	27,500.00	428,706.40	-401,206.40	1558.9%
<u>72000 SUPPORT SERVICES</u>						

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
43365	ARCHIVES & RECORDS MANAGE.	8,400	.00	8,400.00	3,891.65	4,508.35	46.3%
43551	SCHOOL BASED HEALTH PROGRA	76,720	.00	76,720.00	13,023.88	63,696.12	17.0%
43583	TBI CRIMINAL BACKGROUND FE	36,300	.00	36,300.00	27,234.67	9,065.33	75.0%
43990	OTHER CHARGES FOR SERVICES	239,955	.00	239,955.00	283,362.08	-43,407.08	118.1%
44120	LEASE/RENTALS	62,000	.00	62,000.00	46,880.80	15,119.20	75.6%
44145	SALE OF RECYCLED MATERIALS	6,000	.00	6,000.00	2,269.21	3,730.79	37.8%
44170	MISCELLANEOUS REFUNDS	39,805	.00	39,805.00	.00	39,805.00	.0%
44560	DAMAGES RECOVERED FROM IND	0	.00	.00	10,564.50	-10,564.50	100.0%
44990	OTHER LOCAL REVENUE	0	.00	.00	4,271.04	-4,271.04	100.0%
46390	TRANSITION SCHOOL TO WORK	180,764	.00	180,764.00	59,430.82	121,333.18	32.9%
47640	ROTC REIMBURSEMENT	640,260	.00	640,260.00	236,579.55	403,680.45	37.0%
48140	ADULT LITERACY	31,494	.00	31,494.00	8,545.26	22,948.74	27.1%
48990	OTHER GOV AND CITZ GROUPS	0	.00	.00	30,000.00	-30,000.00	100.0%
TOTAL SUPPORT SERVICES		1,321,698	.00	1,321,698.00	726,053.46	595,644.54	54.9%
TOTAL GENERAL PURPOSE SCHOOL		270,857,771	.00	270,857,771.00	125,961,263.55	144,896,507.45	46.5%

FOR 2019 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
141 GENERAL PURPOSE SCHOOL	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<u>71100 REGULAR INSTRUCTION PROGRAM</u>							
511600 TEACHERS	93,454,305	.00	93,454,305.00	30,854,957.18	.00	62,599,347.82	33.0%
511700 CAREER LADDER PROGRAM	198,000	.00	198,000.00	56,398.02	.00	141,601.98	28.5%
512800 HOMEBOUND TEACHERS	160,932	.00	160,932.00	43,130.01	.00	117,801.99	26.8%
514000 SALARY SUPPLEMENTS	650,200	.00	650,200.00	71,325.00	.00	578,875.00	11.0%
516300 EDUCATIONAL ASSISTANTS	1,572,966	.00	1,572,966.00	716,087.28	.00	856,878.72	45.5%
518700 OVERTIME PAY	100	.00	100.00	46.50	.00	53.50	46.5%
518900 OTHER SALARIES & WAGES	0	.00	.00	208.33	.00	-208.33	100.0%
519500 SUBSTITUTE TEACHERS CERTIF	645,500	.00	645,500.00	292,387.44	.00	353,112.56	45.3%
519800 SUB TEACHERS NON-CERTIFIED	967,267	.00	967,267.00	439,804.85	.00	527,462.15	45.5%
520100 SOCIAL SECURITY	6,054,255	.00	6,054,255.00	1,897,834.96	.00	4,156,420.04	31.3%
520400 STATE RETIREMENT	10,083,174	.00	10,083,174.00	2,927,049.92	.00	7,156,124.08	29.0%
520600 LIFE INSURANCE	80,521	.00	80,521.00	29,347.64	.00	51,173.36	36.4%
520700 MEDICAL INSURANCE	16,661,138	.00	16,661,138.00	6,732,256.93	.00	9,928,881.07	40.4%
521200 EMPLOYER MEDICARE	1,415,914	.00	1,415,914.00	445,815.75	.00	970,098.25	31.5%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	237,539.05	.00	-237,539.05	100.0%
533600 MAINT/REPAIR SRVCS- EQUIP	12,600	.00	12,600.00	12,600.00	.00	.00	100.0%
535500 TRAVEL	24,100	.00	24,100.00	8,487.94	.00	15,612.06	35.2%
535600 TUITION	275,000	.00	275,000.00	-2,617.50	.00	277,617.50	-1.0%
539900 OTHER CONTRACTED SERVICES	353,000	.00	353,000.00	318,367.40	.00	34,632.60	90.2%
540600 BASIC SKILLS MATERIALS	42,506	.00	42,506.00	27,654.20	.00	14,851.80	65.1%
542900 INSTRUCTIONAL SUPP & MATER	1,923,949	.00	1,923,949.00	1,743,574.37	22,910.29	157,464.34	91.8%
543000 TEXTBOOKS - ELECTRONIC	1,150,000	.00	1,150,000.00	853,285.10	.00	296,714.90	74.2%
544900 TEXTBOOKS - BOUND	1,127,000	.00	1,127,000.00	175,144.44	53,469.26	898,386.30	20.3%
553500 FEE WAIVERS	251,249	.00	251,249.00	251,249.00	.00	.00	100.0%
572200 REGULAR INSTRUCTION EQUIPM	60,200	.00	60,200.00	23,932.74	1,981.45	34,285.81	43.0%
TOTAL REGULAR INSTRUCTION PROG	137,163,876	.00	137,163,876.00	48,155,866.55	78,361.00	88,929,648.45	35.2%
<u>71150 ALTERNATIVE INSTRUCTION</u>							
511600 TEACHERS	841,545	.00	841,545.00	286,678.23	.00	554,866.77	34.1%
511700 CAREER LADDER PROGRAM	3,000	.00	3,000.00	333.32	.00	2,666.68	11.1%
516300 EDUCATIONAL ASSISTANTS	58,955	.00	58,955.00	22,674.51	.00	36,280.49	38.5%
518900 OTHER SALARIES & WAGES	25,134	.00	25,134.00	11,026.20	.00	14,107.80	43.9%
519500 SUBSTITUTE TEACHERS CERTIF	4,212	.00	4,212.00	.00	.00	4,212.00	.0%
519800 SUB TEACHERS NON-CERTIFIED	8,067	.00	8,067.00	.00	.00	8,067.00	.0%
520100 SOCIAL SECURITY	58,336	.00	58,336.00	18,418.44	.00	39,917.56	31.6%
520400 STATE RETIREMENT	99,155	.00	99,155.00	28,443.68	.00	70,711.32	28.7%

FOR 2019 06

ACCOUNTS FOR: 141 GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
520600 LIFE INSURANCE	756	.00	756.00	267.98	.00	488.02	35.4%
520700 MEDICAL INSURANCE	167,691	.00	167,691.00	81,566.05	.00	86,124.95	48.6%
521200 EMPLOYER MEDICARE	13,644	.00	13,644.00	4,307.55	.00	9,336.45	31.6%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	3,130.21	.00	-3,130.21	100.0%
535100 RENTALS	4,600	.00	4,600.00	318.08	.00	4,281.92	6.9%
542900 INSTRUCTIONAL SUPP & MATER	3,000	.00	3,000.00	1,081.08	1,874.64	44.28	98.5%
TOTAL ALTERNATIVE INSTRUCTION	1,288,095	.00	1,288,095.00	458,245.33	1,874.64	827,975.03	35.7%
<u>71200 SPECIAL EDUCATION PROGRAM</u>							
511600 TEACHERS	15,417,299	.00	15,417,299.00	5,145,922.90	.00	10,271,376.10	33.4%
511700 CAREER LADDER PROGRAM	41,600	.00	41,600.00	11,132.97	.00	30,467.03	26.8%
512800 HOMEBOUND TEACHERS	191,761	.00	191,761.00	70,635.00	.00	121,126.00	36.8%
516300 EDUCATIONAL ASSISTANTS	3,531,191	.00	3,531,191.00	1,657,647.31	.00	1,873,543.69	46.9%
516800 TEMPORARY PERSONNEL	296,000	.00	296,000.00	214,188.38	.00	81,811.62	72.4%
517100 SPEECH THERAPISTS	1,557,781	.00	1,557,781.00	496,462.66	.00	1,061,318.34	31.9%
518700 OVERTIME PAY	500	.00	500.00	354.98	.00	145.02	71.0%
519500 SUBSTITUTE TEACHERS CERTIF	165,500	.00	165,500.00	41,066.22	.00	124,433.78	24.8%
519800 SUB TEACHERS NON-CERTIFIED	180,000	.00	180,000.00	71,354.53	.00	108,645.47	39.6%
520100 SOCIAL SECURITY	1,325,661	.00	1,325,661.00	446,119.75	.00	879,541.25	33.7%
520400 STATE RETIREMENT	2,292,249	.00	2,292,249.00	698,423.94	.00	1,593,825.06	30.5%
520600 LIFE INSURANCE	20,367	.00	20,367.00	7,910.76	.00	12,456.24	38.8%
520700 MEDICAL INSURANCE	3,834,657	.00	3,834,657.00	1,689,329.88	.00	2,145,327.12	44.1%
521200 EMPLOYER MEDICARE	310,034	.00	310,034.00	104,614.03	.00	205,419.97	33.7%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	59,825.84	.00	-59,825.84	100.0%
535500 TRAVEL	3,000	.00	3,000.00	1,068.31	.00	1,931.69	35.6%
539900 OTHER CONTRACTED SERVICES	31,500	.00	31,500.00	19,797.00	8,203.00	3,500.00	88.9%
542900 INSTRUCTIONAL SUPP & MATER	85,000	.00	85,000.00	80,416.37	.00	4,583.63	94.6%
572500 SPECIAL EDUCATION EQUIPMEN	10,000	.00	10,000.00	6,830.13	.00	3,169.87	68.3%
TOTAL SPECIAL EDUCATION PROGRA	29,294,100	.00	29,294,100.00	10,823,100.96	8,203.00	18,462,796.04	37.0%
<u>71300 VOCATIONAL EDUCATION PROGRAM</u>							
511600 TEACHERS	3,961,291	.00	3,961,291.00	1,340,588.64	.00	2,620,702.36	33.8%
511700 CAREER LADDER PROGRAM	5,000	.00	5,000.00	1,666.60	.00	3,333.40	33.3%
514000 SALARY SUPPLEMENTS	35,592	.00	35,592.00	11,874.68	.00	23,717.32	33.4%
519500 SUBSTITUTE TEACHERS CERTIF	31,152	.00	31,152.00	14,057.67	.00	17,094.33	45.1%
519800 SUB TEACHERS NON-CERTIFIED	45,000	.00	45,000.00	18,733.12	.00	26,266.88	41.6%

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
520100	SOCIAL SECURITY	252,838	.00	252,838.00	81,354.15	.00	171,483.85	32.2%
520400	STATE RETIREMENT	418,598	.00	418,598.00	124,496.90	.00	294,101.10	29.7%
520600	LIFE INSURANCE	3,075	.00	3,075.00	1,170.09	.00	1,904.91	38.1%
520700	MEDICAL INSURANCE	692,843	.00	692,843.00	280,358.87	.00	412,484.13	40.5%
521200	EMPLOYER MEDICARE	59,133	.00	59,133.00	19,065.83	.00	40,067.17	32.2%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	10,033.64	.00	-10,033.64	100.0%
533600	MAINT/REPAIR SRVCS- EQUIP	1,000	.00	1,000.00	350.00	.00	650.00	35.0%
535500	TRAVEL	1,000	.00	1,000.00	194.58	.00	805.42	19.5%
542900	INSTRUCTIONAL SUPP & MATER	172,250	.00	172,250.00	76,430.65	27,558.77	68,260.58	60.4%
544800	T&I CONSTRUCTION MATERIALS	255,000	.00	255,000.00	255,000.00	.00	.00	100.0%
573000	VOCATIONAL INSTRUCTION EQU	100,000	.00	100,000.00	41,250.83	22,622.39	36,126.78	63.9%
TOTAL VOCATIONAL EDUCATION PRO		6,033,772	.00	6,033,772.00	2,276,626.25	50,181.16	3,706,964.59	38.6%
72110 ATTENDANCE								
510500	SUPERVISOR/DIRECTOR	193,694	.00	193,694.00	96,846.98	.00	96,847.02	50.0%
511700	CAREER LADDER PROGRAM	5,000	.00	5,000.00	2,333.30	.00	2,666.70	46.7%
513400	PUPIL PERSONNEL	432,045	.00	432,045.00	148,328.27	.00	283,716.73	34.3%
516100	SECRETARY(S)	33,193	.00	33,193.00	17,292.23	.00	15,900.77	52.1%
520100	SOCIAL SECURITY	41,164	.00	41,164.00	15,805.77	.00	25,358.23	38.4%
520400	STATE RETIREMENT	70,245	.00	70,245.00	28,106.61	.00	42,138.39	40.0%
520600	LIFE INSURANCE	420	.00	420.00	179.76	.00	240.24	42.8%
520700	MEDICAL INSURANCE	102,097	.00	102,097.00	42,762.98	.00	59,334.02	41.9%
521200	EMPLOYER MEDICARE	9,628	.00	9,628.00	3,696.49	.00	5,931.51	38.4%
532000	DUES AND MEMBERSHIPS	100	.00	100.00	.00	.00	100.00	.0%
535500	TRAVEL	7,000	.00	7,000.00	2,267.87	.00	4,732.13	32.4%
543500	OFFICE SUPPLIES	4,900	.00	4,900.00	3,825.36	.00	1,074.64	78.1%
549900	OTHER SUPPLIES AND MATERIA	5,500	.00	5,500.00	.00	.00	5,500.00	.0%
552400	IN SERVICE/STAFF DEVELOPME	7,000	.00	7,000.00	3,803.98	.00	3,196.02	54.3%
TOTAL ATTENDANCE		911,986	.00	911,986.00	365,249.60	.00	546,736.40	40.0%
72120 HEALTH SERVICES								
513100	MEDICAL PERSONNEL	1,151,110	.00	1,151,110.00	546,749.08	.00	604,360.92	47.5%
516800	TEMPORARY PERSONNEL	61,199	.00	61,199.00	37,928.42	.00	23,270.58	62.0%
518700	OVERTIME PAY	200	.00	200.00	.00	.00	200.00	.0%
520100	SOCIAL SECURITY	75,175	.00	75,175.00	33,850.13	.00	41,324.87	45.0%
520400	STATE RETIREMENT	155,930	.00	155,930.00	55,891.50	.00	100,038.50	35.8%

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
520600	LIFE INSURANCE	1,280	.00	1,280.00	598.98	.00	681.02	46.8%
520700	MEDICAL INSURANCE	229,358	.00	229,358.00	120,990.50	.00	108,367.50	52.8%
521200	EMPLOYER MEDICARE	17,581	.00	17,581.00	7,916.56	.00	9,664.44	45.0%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	4,396.22	.00	-4,396.22	100.0%
539900	OTHER CONTRACTED SERVICES	1,200	.00	1,200.00	275.00	.00	925.00	22.9%
549900	OTHER SUPPLIES AND MATERIA	29,395	.00	29,395.00	10,510.99	749.08	18,134.93	38.3%
573500	HEALTH EQUIPMENT	8,000	.00	8,000.00	588.32	.00	7,411.68	7.4%
TOTAL HEALTH SERVICES		1,730,428	.00	1,730,428.00	819,695.70	749.08	909,983.22	47.4%
<u>72130 OTHER STUDENT SUPPORT</u>								
511700	CAREER LADDER PROGRAM	9,000	.00	9,000.00	2,666.60	.00	6,333.40	29.6%
512300	GUIDANCE PERSONNEL	4,781,630	.00	4,781,630.00	1,633,472.62	.00	3,148,157.38	34.2%
513000	SOCIAL WORKERS	312,906	.00	312,906.00	86,316.65	.00	226,589.35	27.6%
514000	SALARY SUPPLEMENTS	1,564,648	.00	1,564,648.00	669,168.50	.00	895,479.50	42.8%
516200	CLERICAL PERSONNEL	401,023	.00	401,023.00	198,705.07	.00	202,317.93	49.5%
516300	EDUCATIONAL ASSISTANTS	179,751	.00	179,751.00	76,577.60	.00	103,173.40	42.6%
518700	OVERTIME PAY	1,292	.00	1,292.00	375.50	.00	916.50	29.1%
518900	OTHER SALARIES & WAGES	18,352	.00	18,352.00	12,670.21	.00	5,681.79	69.0%
520100	SOCIAL SECURITY	450,653	.00	450,653.00	157,433.99	.00	293,219.01	34.9%
520400	STATE RETIREMENT	775,011	.00	775,011.00	248,775.89	.00	526,235.11	32.1%
520600	LIFE INSURANCE	5,562	.00	5,562.00	1,915.24	.00	3,646.76	34.4%
520700	MEDICAL INSURANCE	1,061,963	.00	1,061,963.00	487,987.93	.00	573,975.07	46.0%
521200	EMPLOYER MEDICARE	105,395	.00	105,395.00	36,888.59	.00	68,506.41	35.0%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	15,476.55	.00	-15,476.55	100.0%
532000	DUES AND MEMBERSHIPS	255	.00	255.00	.00	.00	255.00	.0%
532200	EVALUATION AND TESTING	255,980	.00	255,980.00	85,300.94	1,004.00	169,675.06	33.7%
539900	OTHER CONTRACTED SERVICES	25,688	.00	25,688.00	10,698.02	16,800.00	-1,810.02	107.0%
542900	INSTRUCTIONAL SUPP & MATER	1,200	.00	1,200.00	.00	.00	1,200.00	.0%
543500	OFFICE SUPPLIES	1,000	.00	1,000.00	.00	.00	1,000.00	.0%
552400	IN SERVICE/STAFF DEVELOPME	15,900	.00	15,900.00	723.36	.00	15,176.64	4.5%
559900	OTHER CHARGES	1,096	.00	1,096.00	.00	.00	1,096.00	.0%
TOTAL OTHER STUDENT SUPPORT		9,968,305	.00	9,968,305.00	3,725,153.26	17,804.00	6,225,347.74	37.5%
<u>72210 REGULAR INSTRUCTION SUPPORT</u>								
510500	SUPERVISOR/DIRECTOR	1,632,211	.00	1,632,211.00	806,562.73	.00	825,648.27	49.4%
511700	CAREER LADDER PROGRAM	38,000	.00	38,000.00	13,124.61	.00	24,875.39	34.5%

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512900	LIBRARIANS	2,709,567	.00	2,709,567.00	897,955.20	.00	1,811,611.80	33.1%
513800	INSTRUCTIONAL COMPUTER PER	2,579,945	.00	2,579,945.00	1,234,798.85	.00	1,345,146.15	47.9%
514000	SALARY SUPPLEMENTS	541,425	.00	541,425.00	225,965.00	.00	315,460.00	41.7%
516100	SECRETARY(S)	117,687	.00	117,687.00	59,469.18	.00	58,217.82	50.5%
516200	CLERICAL PERSONNEL	39,622	.00	39,622.00	21,336.00	.00	18,286.00	53.8%
516300	EDUCATIONAL ASSISTANTS	888,889	.00	888,889.00	400,996.50	.00	487,892.50	45.1%
516800	TEMPORARY PERSONNEL	1,000	.00	1,000.00	.00	.00	1,000.00	.0%
518700	OVERTIME PAY	500	.00	500.00	388.84	.00	111.16	77.8%
518900	OTHER SALARIES & WAGES	1,439,773	.00	1,439,773.00	585,331.71	.00	854,441.29	40.7%
519600	IN-SERVICE TRAINING	15,955	.00	15,955.00	11,565.00	.00	4,390.00	72.5%
520100	SOCIAL SECURITY	620,283	.00	620,283.00	250,513.87	.00	369,769.13	40.4%
520400	STATE RETIREMENT	1,105,234	.00	1,105,234.00	449,376.60	.00	655,857.40	40.7%
520600	LIFE INSURANCE	6,644	.00	6,644.00	2,904.06	.00	3,739.94	43.7%
520700	MEDICAL INSURANCE	1,520,493	.00	1,520,493.00	685,249.69	.00	835,243.31	45.1%
521200	EMPLOYER MEDICARE	145,068	.00	145,068.00	59,061.35	.00	86,006.65	40.7%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	11,239.47	.00	-11,239.47	100.0%
532000	DUES AND MEMBERSHIPS	4,770	.00	4,770.00	2,727.17	.00	2,042.83	57.2%
535500	TRAVEL	22,500	.00	22,500.00	6,291.72	.00	16,208.28	28.0%
539900	OTHER CONTRACTED SERVICES	253,000	.00	253,000.00	24,946.60	23,422.50	204,630.90	19.1%
542500	GASOLINE	1,500	.00	1,500.00	-73.48	.00	1,573.48	-4.9%
543200	LIBRARY BOOKS/MEDIA	373,642	.00	373,642.00	258,749.40	.00	114,892.60	69.3%
543500	OFFICE SUPPLIES	15,000	.00	15,000.00	6,078.87	.00	8,921.13	40.5%
543700	PERIODICALS	38,000	.00	38,000.00	38,000.00	.00	.00	100.0%
549900	OTHER SUPPLIES AND MATERIA	618,190	.00	618,190.00	424,386.97	.00	193,803.03	68.6%
552400	IN SERVICE/STAFF DEVELOPME	343,572	.00	343,572.00	140,945.93	3,049.37	199,576.70	41.9%
559900	OTHER CHARGES	20,500	.00	20,500.00	14,500.00	395.00	5,605.00	72.7%
572200	REGULAR INSTRUCTION EQUIPM	7,500	.00	7,500.00	6,419.05	.00	1,080.95	85.6%
579000	OTHER EQUIPMENT	5,000	.00	5,000.00	.00	.00	5,000.00	.0%
TOTAL REGULAR INSTRUCTION SUPP		15,105,470	.00	15,105,470.00	6,638,810.89	26,866.87	8,439,792.24	44.1%
<u>72215 ALTERNATIVE INSTRUCT SUPPORT</u>								
516200	CLERICAL PERSONNEL	20,311	.00	20,311.00	9,534.23	.00	10,776.77	46.9%
520100	SOCIAL SECURITY	1,259	.00	1,259.00	591.12	.00	667.88	47.0%
520400	STATE RETIREMENT	2,612	.00	2,612.00	657.92	.00	1,954.08	25.2%
520600	LIFE INSURANCE	32	.00	32.00	12.48	.00	19.52	39.0%
520700	MEDICAL INSURANCE	6,439	.00	6,439.00	.00	.00	6,439.00	.0%
521200	EMPLOYER MEDICARE	295	.00	295.00	138.25	.00	156.75	46.9%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	200.14	.00	-200.14	100.0%
TOTAL ALTERNATIVE INSTRUCT SUP		30,948	.00	30,948.00	11,134.14	.00	19,813.86	36.0%
<u>72220 SPECIAL EDUCATION SUPPORT</u>								

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ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
510500	SUPERVISOR/DIRECTOR	106,015	.00	106,015.00	53,007.48	.00	53,007.52	50.0%
511700	CAREER LADDER PROGRAM	4,000	.00	4,000.00	1,999.98	.00	2,000.02	50.0%
512400	PSYCHOLOGICAL PERSONNEL	1,030,464	.00	1,030,464.00	494,217.62	.00	536,246.38	48.0%
516100	SECRETARY(S)	62,457	.00	62,457.00	32,528.60	.00	29,928.40	52.1%
516200	CLERICAL PERSONNEL	60,595	.00	60,595.00	26,644.92	.00	33,950.08	44.0%
518900	OTHER SALARIES & WAGES	1,224,125	.00	1,224,125.00	519,762.70	.00	704,362.30	42.5%
519600	IN-SERVICE TRAINING	6,000	.00	6,000.00	.00	.00	6,000.00	.0%
520100	SOCIAL SECURITY	154,607	.00	154,607.00	66,896.49	.00	87,710.51	43.3%
520400	STATE RETIREMENT	265,857	.00	265,857.00	109,462.71	.00	156,394.29	41.2%
520600	LIFE INSURANCE	1,580	.00	1,580.00	708.93	.00	871.07	44.9%
520700	MEDICAL INSURANCE	374,450	.00	374,450.00	177,029.33	.00	197,420.67	47.3%
521200	EMPLOYER MEDICARE	36,158	.00	36,158.00	15,645.12	.00	20,512.88	43.3%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	5,653.38	.00	-5,653.38	100.0%
530600	BANK CHARGES	1,250	.00	1,250.00	51.63	.00	1,198.37	4.1%
532000	DUES AND MEMBERSHIPS	1,800	.00	1,800.00	50.00	.00	1,750.00	2.8%
535500	TRAVEL	29,000	.00	29,000.00	9,099.86	.00	19,900.14	31.4%
539900	OTHER CONTRACTED SERVICES	96,160	.00	96,160.00	19,233.55	.00	76,926.45	20.0%
543500	OFFICE SUPPLIES	9,250	.00	9,250.00	3,516.19	251.49	5,482.32	40.7%
549900	OTHER SUPPLIES AND MATERIA	91,139	.00	91,139.00	26,874.25	2,003.86	62,260.89	31.7%
552400	IN SERVICE/STAFF DEVELOPME	20,500	.00	20,500.00	1,805.60	.00	18,694.40	8.8%
579000	OTHER EQUIPMENT	500	.00	500.00	.00	.00	500.00	.0%
TOTAL SPECIAL EDUCATION SUPPOR		3,575,907	.00	3,575,907.00	1,564,188.34	2,255.35	2,009,463.31	43.8%
<u>72230 VOCATIONAL EDUCATION SUPPORT</u>								
510500	SUPERVISOR/DIRECTOR	81,578	.00	81,578.00	40,789.02	.00	40,788.98	50.0%
516100	SECRETARY(S)	19,096	.00	19,096.00	11,162.39	.00	7,933.61	58.5%
520100	SOCIAL SECURITY	6,242	.00	6,242.00	3,101.92	.00	3,140.08	49.7%
520400	STATE RETIREMENT	10,990	.00	10,990.00	5,702.12	.00	5,287.88	51.9%
520600	LIFE INSURANCE	59	.00	59.00	32.59	.00	26.41	55.2%
520700	MEDICAL INSURANCE	13,413	.00	13,413.00	6,706.10	.00	6,706.90	50.0%
521200	EMPLOYER MEDICARE	1,460	.00	1,460.00	725.48	.00	734.52	49.7%
543500	OFFICE SUPPLIES	800	.00	800.00	99.38	.00	700.62	12.4%
552400	IN SERVICE/STAFF DEVELOPME	2,000	.00	2,000.00	.00	.00	2,000.00	.0%
TOTAL VOCATIONAL EDUCATION SUP		135,638	.00	135,638.00	68,319.00	.00	67,319.00	50.4%
<u>72250 TECHNOLOGY</u>								

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ACCOUNTS FOR: 141 GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
510500 SUPERVISOR/DIRECTOR	611,185	.00	611,185.00	268,092.08	.00	343,092.92	43.9%
512000 COMPUTER PROGRAMMER(S)	320,103	.00	320,103.00	159,704.04	.00	160,398.96	49.9%
514000 SALARY SUPPLEMENTS	10,000	.00	10,000.00	5,120.80	.00	4,879.20	51.2%
516100 SECRETARY(S)	43,719	.00	43,719.00	23,749.06	.00	19,969.94	54.3%
516800 TEMPORARY PERSONNEL	30,000	.00	30,000.00	10,674.13	.00	19,325.87	35.6%
518700 OVERTIME PAY	1,000	.00	1,000.00	31.53	.00	968.47	3.2%
518900 OTHER SALARIES & WAGES	151,363	.00	151,363.00	81,502.40	.00	69,860.60	53.8%
520100 SOCIAL SECURITY	72,377	.00	72,377.00	32,232.00	.00	40,145.00	44.5%
520400 STATE RETIREMENT	150,127	.00	150,127.00	67,952.69	.00	82,174.31	45.3%
520600 LIFE INSURANCE	601	.00	601.00	278.40	.00	322.60	46.3%
520700 MEDICAL INSURANCE	126,098	.00	126,098.00	63,048.60	.00	63,049.40	50.0%
521200 EMPLOYER MEDICARE	16,927	.00	16,927.00	7,728.67	.00	9,198.33	45.7%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	338.40	.00	-338.40	100.0%
532000 DUES AND MEMBERSHIPS	1,215	.00	1,215.00	1,240.00	.00	-25.00	102.1%
533000 OPERATING LEASE PAYMENTS	3,329,699	.00	3,329,699.00	2,499,316.00	.00	830,383.00	75.1%
535000 INTERNET CONNECTIVITY	775,000	.00	775,000.00	457,041.40	137,760.00	180,198.60	76.7%
535500 TRAVEL	42,900	.00	42,900.00	15,988.60	.00	26,911.40	37.3%
539900 OTHER CONTRACTED SERVICES	829,878	.00	829,878.00	537,039.30	57,640.58	235,198.12	71.7%
541100 DATA PROCESSING SUPPLIES	709,243	.00	709,243.00	62,867.49	67,329.98	579,045.53	18.4%
541800 EQUIPMENT AND MACHINERY PA	197,800	.00	197,800.00	4,959.80	31,397.80	161,442.40	18.4%
542200 FOOD SUPPLIES	211	.00	211.00	211.00	.00	.00	100.0%
543500 OFFICE SUPPLIES	1,500	.00	1,500.00	735.98	.00	764.02	49.1%
547000 CABLING	500,000	.00	500,000.00	92,006.40	147,993.60	260,000.00	48.0%
547100 SOFTWARE	1,645,078	.00	1,645,078.00	318,414.41	41,783.04	1,284,880.55	21.9%
549900 OTHER SUPPLIES AND MATERIA	73,000	.00	73,000.00	1,217.98	20,000.00	51,782.02	29.1%
552400 IN SERVICE/STAFF DEVELOPME	34,460	.00	34,460.00	3,403.33	.00	31,056.67	9.9%
570900 DATA PROCESSING EQUIPMENT	375,000	.00	375,000.00	11,585.56	12,628.42	350,786.02	6.5%
579000 OTHER EQUIPMENT	2,060,000	.00	2,060,000.00	180,232.26	15,605.50	1,864,162.24	9.5%
TOTAL TECHNOLOGY	12,108,484	.00	12,108,484.00	4,906,712.31	532,138.92	6,669,632.77	44.9%
<u>72260 ADULT EDUCATION SUPPORT</u>							
510500 SUPERVISOR/DIRECTOR	88,502	.00	88,502.00	44,250.48	.00	44,251.52	50.0%
511700 CAREER LADDER PROGRAM	1,000	.00	1,000.00	499.98	.00	500.02	50.0%
512300 GUIDANCE PERSONNEL	30,800	.00	30,800.00	14,520.60	.00	16,279.40	47.1%
518900 OTHER SALARIES & WAGES	124,229	.00	124,229.00	32,690.44	.00	91,538.56	26.3%
520100 SOCIAL SECURITY	15,161	.00	15,161.00	5,677.13	.00	9,483.87	37.4%
520400 STATE RETIREMENT	25,580	.00	25,580.00	7,706.15	.00	17,873.85	30.1%
520600 LIFE INSURANCE	130	.00	130.00	51.84	.00	78.16	39.9%
520700 MEDICAL INSURANCE	16,060	.00	16,060.00	3,786.99	.00	12,273.01	23.6%
521200 EMPLOYER MEDICARE	3,546	.00	3,546.00	1,327.70	.00	2,218.30	37.4%

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ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	230.70	.00	-230.70	100.0%
	TOTAL ADULT EDUCATION SUPPORT	305,008	.00	305,008.00	110,742.01	.00	194,265.99	36.3%
<u>72310 BOARD OF EDUCATION</u>								
511800	SECRETARY TO BOARD	24,559	.00	24,559.00	13,221.56	.00	11,337.44	53.8%
519100	BOARD & COMMITTEE MEMB FEE	44,000	.00	44,000.00	19,225.00	.00	24,775.00	43.7%
520100	SOCIAL SECURITY	4,251	.00	4,251.00	1,572.42	.00	2,678.58	37.0%
520400	STATE RETIREMENT	7,762	.00	7,762.00	1,700.30	.00	6,061.70	21.9%
520600	LIFE INSURANCE	16	.00	16.00	7.80	.00	8.20	48.8%
520700	MEDICAL INSURANCE	6,707	.00	6,707.00	3,353.10	.00	3,353.90	50.0%
520900	DISABILITY INSURANCE	561,000	.00	561,000.00	223,751.76	.00	337,248.24	39.9%
521000	UNEMPLOYMENT COMPENSATION	70,000	.00	70,000.00	14,072.68	.00	55,927.32	20.1%
521200	EMPLOYER MEDICARE	994	.00	994.00	451.82	.00	542.18	45.5%
529900	OTHER FRINGE BENEFITS	685,986	.00	685,986.00	385,123.55	.00	300,862.45	56.1%
530500	AUDIT SERVICES	80,000	.00	80,000.00	80,000.00	.00	.00	100.0%
532000	DUES AND MEMBERSHIPS	30,300	.00	30,300.00	29,994.00	.00	306.00	99.0%
533100	LEGAL SERVICES	75,000	.00	75,000.00	60,483.84	.00	14,516.16	80.6%
550600	LIABILITY INSURANCE	247,159	.00	247,159.00	233,094.00	.00	14,065.00	94.3%
550800	PREMIUMS ON CORP SURETY BO	3,101	.00	3,101.00	3,882.00	.00	-781.00	125.2%
551000	TRUSTEE'S COMMISSION	1,320,000	.00	1,320,000.00	529,158.94	.00	790,841.06	40.1%
551300	WORKER'S COMP INSURANCE	250,000	.00	250,000.00	306,604.46	.00	-56,604.46	122.6%
551500	LIABILITY CLAIMS	250,000	.00	250,000.00	79,497.73	.00	170,502.27	31.8%
551600	OTHER SELF-INSURED CLAIMS	100,000	.00	100,000.00	15,528.48	.00	84,471.52	15.5%
552400	IN SERVICE/STAFF DEVELOPME	17,000	.00	17,000.00	6,628.99	.00	10,371.01	39.0%
553300	CRIMINAL INVEST OF APPLIC-	70,000	.00	70,000.00	30,345.00	40,491.75	-836.75	101.2%
559900	OTHER CHARGES	25,500	.00	25,500.00	174.92	.00	25,325.08	.7%
	TOTAL BOARD OF EDUCATION	3,873,335	.00	3,873,335.00	2,037,872.35	40,491.75	1,794,970.90	53.7%
<u>72320 DIRECTOR OF SCHOOLS</u>								
510100	DIRECTOR OF SCHOOLS	182,121	.00	182,121.00	92,028.92	.00	90,092.08	50.5%
510300	ASSISTANT	117,483	.00	117,483.00	55,466.61	.00	62,016.39	47.2%
511700	CAREER LADDER PROGRAM	1,000	.00	1,000.00	.00	.00	1,000.00	.0%
513700	EDUCATION MEDIA PERSONNEL	126,455	.00	126,455.00	65,010.54	.00	61,444.46	51.4%
516100	SECRETARY(S)	78,760	.00	78,760.00	42,363.32	.00	36,396.68	53.8%
516200	CLERICAL PERSONNEL	205,697	.00	205,697.00	110,957.12	.00	94,739.88	53.9%
516800	TEMPORARY PERSONNEL	3,000	.00	3,000.00	.00	.00	3,000.00	.0%

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ACCOUNTS FOR: 141 GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
518700 OVERTIME PAY	200	.00	200.00	.00	.00	200.00	.0%
518900 OTHER SALARIES & WAGES	314,327	.00	314,327.00	142,833.34	.00	171,493.66	45.4%
520100 SOCIAL SECURITY	63,800	.00	63,800.00	26,995.94	.00	36,804.06	42.3%
520400 STATE RETIREMENT	122,467	.00	122,467.00	52,693.20	.00	69,773.80	43.0%
520600 LIFE INSURANCE	543	.00	543.00	241.95	.00	301.05	44.6%
520700 MEDICAL INSURANCE	162,993	.00	162,993.00	76,970.81	.00	86,022.19	47.2%
521200 EMPLOYER MEDICARE	14,924	.00	14,924.00	7,071.77	.00	7,852.23	47.4%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	3,016.49	.00	-3,016.49	100.0%
530200 ADVERTISING	500	.00	500.00	.00	.00	500.00	.0%
532000 DUES AND MEMBERSHIPS	11,935	.00	11,935.00	10,569.99	.00	1,365.01	88.6%
534800 POSTAL CHARGES	45,000	.00	45,000.00	5,596.52	.00	39,403.48	12.4%
535500 TRAVEL	2,000	.00	2,000.00	267.57	.00	1,732.43	13.4%
539900 OTHER CONTRACTED SERVICES	70,300	.00	70,300.00	23,734.74	.00	46,565.26	33.8%
541400 DUPLICATING SUPPLIES	45,000	.00	45,000.00	4,442.59	10,221.14	30,336.27	32.6%
542200 FOOD SUPPLIES	3,060	.00	3,060.00	726.60	.00	2,333.40	23.7%
543500 OFFICE SUPPLIES	5,350	.00	5,350.00	1,525.12	.00	3,824.88	28.5%
543700 PERIODICALS	516	.00	516.00	164.00	.00	352.00	31.8%
549900 OTHER SUPPLIES AND MATERIA	8,200	.00	8,200.00	178.79	.00	8,021.21	2.2%
552400 IN SERVICE/STAFF DEVELOPME	32,678	.00	32,678.00	20,886.34	.00	11,791.66	63.9%
559900 OTHER CHARGES	0	.00	.00	258.39	.00	-258.39	100.0%
579000 OTHER EQUIPMENT	10,321	.00	10,321.00	7,917.78	899.00	1,504.22	85.4%
TOTAL DIRECTOR OF SCHOOLS	1,628,630	.00	1,628,630.00	751,918.44	11,120.14	865,591.42	46.9%
72410 OFFICE OF THE PRINCIPAL							
510400 PRINCIPALS	4,047,488	.00	4,047,488.00	2,015,374.24	.00	2,032,113.76	49.8%
511700 CAREER LADDER PROGRAM	24,000	.00	24,000.00	11,499.68	.00	12,500.32	47.9%
511900 ACCOUNTANTS/BOOKKEEPERS	1,817,238	.00	1,817,238.00	878,075.04	.00	939,162.96	48.3%
513900 ASSISTANT PRINCIPALS	5,549,417	.00	5,549,417.00	2,773,013.60	.00	2,776,403.40	50.0%
516200 CLERICAL PERSONNEL	2,577,266	.00	2,577,266.00	1,268,809.14	.00	1,308,456.86	49.2%
518700 OVERTIME PAY	2,000	.00	2,000.00	1,662.98	.00	337.02	83.1%
520100 SOCIAL SECURITY	869,079	.00	869,079.00	409,494.74	.00	459,584.26	47.1%
520400 STATE RETIREMENT	1,571,741	.00	1,571,741.00	763,562.53	.00	808,178.47	48.6%
520600 LIFE INSURANCE	9,478	.00	9,478.00	4,582.50	.00	4,895.50	48.3%
520700 MEDICAL INSURANCE	2,855,785	.00	2,855,785.00	1,412,259.26	.00	1,443,525.74	49.5%
521200 EMPLOYER MEDICARE	203,253	.00	203,253.00	95,768.83	.00	107,484.17	47.1%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	6,194.31	.00	-6,194.31	100.0%
532000 DUES AND MEMBERSHIPS	9,000	.00	9,000.00	9,000.00	.00	.00	100.0%
539900 OTHER CONTRACTED SERVICES	51,273	.00	51,273.00	19,570.00	.00	31,703.00	38.2%
552400 IN SERVICE/STAFF DEVELOPME	39,000	.00	39,000.00	39,000.00	.00	.00	100.0%
570100 ADMINISTRATIVE EQUIPMENT	25,000	.00	25,000.00	10,730.95	.00	14,269.05	42.9%
TOTAL OFFICE OF THE PRINCIPAL	19,651,018	.00	19,651,018.00	9,718,597.80	.00	9,932,420.20	49.5%

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ACCOUNTS FOR: 141 GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72510 FISCAL SERVICES							
510500 SUPERVISOR/DIRECTOR	524,819	.00	524,819.00	262,409.08	.00	262,409.92	50.0%
511900 ACCOUNTANTS/BOOKKEEPERS	963,492	.00	963,492.00	504,291.80	.00	459,200.20	52.3%
516800 TEMPORARY PERSONNEL	7,800	.00	7,800.00	8,346.18	.00	-546.18	107.0%
518700 OVERTIME PAY	5,200	.00	5,200.00	.00	.00	5,200.00	.0%
518900 OTHER SALARIES & WAGES	555,031	.00	555,031.00	289,197.98	.00	265,833.02	52.1%
520100 SOCIAL SECURITY	127,492	.00	127,492.00	61,498.84	.00	65,993.16	48.2%
520400 STATE RETIREMENT	264,449	.00	264,449.00	131,594.36	.00	132,854.64	49.8%
520600 LIFE INSURANCE	1,216	.00	1,216.00	577.39	.00	638.61	47.5%
520700 MEDICAL INSURANCE	333,772	.00	333,772.00	189,700.75	.00	144,071.25	56.8%
521200 EMPLOYER MEDICARE	29,818	.00	29,818.00	14,609.28	.00	15,208.72	49.0%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	1,440.26	.00	-1,440.26	100.0%
530600 BANK CHARGES	5,000	.00	5,000.00	6,826.99	300.00	-2,126.99	142.5%
532000 DUES AND MEMBERSHIPS	1,495	.00	1,495.00	523.00	.00	972.00	35.0%
532900 LAUNDRY SERVICE	2,000	.00	2,000.00	765.96	1,234.04	.00	100.0%
533600 MAINT/REPAIR SRVCS- EQUIP	1,000	.00	1,000.00	.00	.00	1,000.00	.0%
535500 TRAVEL	2,000	.00	2,000.00	921.02	.00	1,078.98	46.1%
539900 OTHER CONTRACTED SERVICES	18,000	.00	18,000.00	13,834.65	532.48	3,632.87	79.8%
542200 FOOD SUPPLIES	162	.00	162.00	.00	.00	162.00	.0%
542500 GASOLINE	10,000	.00	10,000.00	4,698.09	.00	5,301.91	47.0%
543500 OFFICE SUPPLIES	22,200	.00	22,200.00	6,204.06	76.26	15,919.68	28.3%
549900 OTHER SUPPLIES AND MATERIA	1,300	.00	1,300.00	904.87	.00	395.13	69.6%
552400 IN SERVICE/STAFF DEVELOPME	29,989	.00	29,989.00	6,835.31	.00	23,153.69	22.8%
570100 ADMINISTRATIVE EQUIPMENT	0	.00	.00	4,717.00	.00	-4,717.00	100.0%
TOTAL FISCAL SERVICES	2,906,235	.00	2,906,235.00	1,509,896.87	2,142.78	1,394,195.35	52.0%
72520 HUMAN RESOURCES							
510500 SUPERVISOR/DIRECTOR	611,848	.00	611,848.00	303,579.04	.00	308,268.96	49.6%
516100 SECRETARY(S)	737,612	.00	737,612.00	385,473.82	.00	352,138.18	52.3%
518700 OVERTIME PAY	6,000	.00	6,000.00	6,131.96	.00	-131.96	102.2%
518900 OTHER SALARIES & WAGES	131,054	.00	131,054.00	37,027.01	.00	94,026.99	28.3%
519900 OTHER PER DIEM & FEES	456,000	.00	456,000.00	161,610.90	.00	294,389.10	35.4%
520100 SOCIAL SECURITY	120,436	.00	120,436.00	51,831.83	.00	68,604.17	43.0%
520400 STATE RETIREMENT	235,722	.00	235,722.00	101,609.19	.00	134,112.81	43.1%
520600 LIFE INSURANCE	775	.00	775.00	387.24	.00	387.76	50.0%
520700 MEDICAL INSURANCE	251,284	.00	251,284.00	128,784.83	.00	122,499.17	51.3%
521200 EMPLOYER MEDICARE	28,168	.00	28,168.00	12,417.06	.00	15,750.94	44.1%

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	2,376.61	.00	-2,376.61	100.0%
530200	ADVERTISING	6,000	.00	6,000.00	1,800.48	.00	4,199.52	30.0%
532000	DUES AND MEMBERSHIPS	7,255	.00	7,255.00	1,684.00	.00	5,571.00	23.2%
535500	TRAVEL	24,700	.00	24,700.00	3,631.45	.00	21,068.55	14.7%
539900	OTHER CONTRACTED SERVICES	63,400	.00	63,400.00	18,712.00	.00	44,688.00	29.5%
542200	FOOD SUPPLIES	200	.00	200.00	.00	.00	200.00	.0%
543500	OFFICE SUPPLIES	15,000	.00	15,000.00	8,874.59	.00	6,125.41	59.2%
549900	OTHER SUPPLIES AND MATERIA	30,000	.00	30,000.00	8,156.06	338.07	21,505.87	28.3%
552400	IN SERVICE/STAFF DEVELOPME	39,500	.00	39,500.00	6,894.28	.00	32,605.72	17.5%
570100	ADMINISTRATIVE EQUIPMENT	800	.00	800.00	260.99	.00	539.01	32.6%
579000	OTHER EQUIPMENT	180,000	.00	180,000.00	2,762.96	.00	177,237.04	1.5%
TOTAL HUMAN RESOURCES		2,945,754	.00	2,945,754.00	1,244,006.30	338.07	1,701,409.63	42.2%
<u>72610 OPERATION OF PLANT</u>								
510500	SUPERVISOR/DIRECTOR	327,621	.00	327,621.00	163,795.56	.00	163,825.44	50.0%
514000	SALARY SUPPLEMENTS	40,154	.00	40,154.00	12,015.38	.00	28,138.62	29.9%
514100	FOREMEN	68,201	.00	68,201.00	34,353.99	.00	33,847.01	50.4%
516100	SECRETARY(S)	34,538	.00	34,538.00	18,592.00	.00	15,946.00	53.8%
516600	CUSTODIAL PERSONNEL	5,375,058	.00	5,375,058.00	2,790,115.79	.00	2,584,942.21	51.9%
518700	OVERTIME PAY	10,000	.00	10,000.00	13,685.63	.00	-3,685.63	136.9%
520100	SOCIAL SECURITY	363,046	.00	363,046.00	175,657.94	.00	187,388.06	48.4%
520400	STATE RETIREMENT	753,029	.00	753,029.00	349,109.66	.00	403,919.34	46.4%
520600	LIFE INSURANCE	6,425	.00	6,425.00	2,976.21	.00	3,448.79	46.3%
520700	MEDICAL INSURANCE	1,655,298	.00	1,655,298.00	856,342.60	.00	798,955.40	51.7%
521200	EMPLOYER MEDICARE	84,906	.00	84,906.00	41,080.90	.00	43,825.10	48.4%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	12,041.12	.00	-12,041.12	100.0%
532000	DUES AND MEMBERSHIPS	150	.00	150.00	.00	.00	150.00	.0%
532200	EVALUATION AND TESTING	11,000	.00	11,000.00	3,166.00	4,834.00	3,000.00	72.7%
532900	LAUNDRY SERVICE	32,000	.00	32,000.00	14,012.96	17,752.75	234.29	99.3%
533300	LICENSES	12,000	.00	12,000.00	925.00	.00	11,075.00	7.7%
535900	GARBAGE DISPOSAL FEES	130,000	.00	130,000.00	50,181.54	59,818.46	20,000.00	84.6%
539900	OTHER CONTRACTED SERVICES	527,000	.00	527,000.00	275,747.02	102,416.69	148,836.29	71.8%
541000	CUSTODIAL SUPPLIES	387,080	.00	387,080.00	260,735.35	1,179.72	125,164.93	67.7%
541500	ELECTRICITY	5,929,320	.00	5,929,320.00	2,699,247.41	.00	3,230,072.59	45.5%
542000	FERTILIZER, LIME, AND SEED	76,260	.00	76,260.00	70,000.00	.00	6,260.00	91.8%
542200	FOOD SUPPLIES	898	.00	898.00	162.28	.00	735.72	18.1%
542300	FUEL OIL	11,000	.00	11,000.00	3,099.38	7,375.07	525.55	95.2%
543400	NATURAL GAS	596,200	.00	596,200.00	42,837.68	.00	553,362.32	7.2%
543500	OFFICE SUPPLIES	5,000	.00	5,000.00	441.16	.00	4,558.84	8.8%
545400	WATER AND SEWER	798,480	.00	798,480.00	361,302.41	.00	437,177.59	45.2%

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
545600	GRAVEL AND CHERT	35,000	.00	35,000.00	3,198.00	.00	31,802.00	9.1%
549900	OTHER SUPPLIES AND MATERIA	40,000	.00	40,000.00	9,172.72	.00	30,827.28	22.9%
550200	BUILDING AND CONTENTS INSU	487,748	.00	487,748.00	445,502.00	.00	42,246.00	91.3%
552400	IN SERVICE/STAFF DEVELOPME	5,000	.00	5,000.00	200.00	.00	4,800.00	4.0%
571100	FURNITURE AND FIXTURES	500,000	.00	500,000.00	144,243.03	10,837.06	344,919.91	31.0%
572000	PLANT OPERATION EQUIPMENT	31,000	.00	31,000.00	10,102.34	.00	20,897.66	32.6%
TOTAL OPERATION OF PLANT		18,333,412	.00	18,333,412.00	8,864,043.06	204,213.75	9,265,155.19	49.5%
<u>72620 MAINTENANCE OF PLANT</u>								
510500	SUPERVISOR/DIRECTOR	86,571	.00	86,571.00	43,285.53	.00	43,285.47	50.0%
514100	FOREMEN	75,706	.00	75,706.00	37,852.98	.00	37,853.02	50.0%
516100	SECRETARY(S)	81,721	.00	81,721.00	44,004.81	.00	37,716.19	53.8%
516700	MAINTENANCE PERSONNEL	2,682,197	.00	2,682,197.00	1,367,852.18	.00	1,314,344.82	51.0%
516800	TEMPORARY PERSONNEL	23,223	.00	23,223.00	500.00	.00	22,723.00	2.2%
518700	OVERTIME PAY	4,000	.00	4,000.00	.00	.00	4,000.00	.0%
520100	SOCIAL SECURITY	183,112	.00	183,112.00	87,139.09	.00	95,972.91	47.6%
520400	STATE RETIREMENT	379,813	.00	379,813.00	177,505.24	.00	202,307.76	46.7%
520600	LIFE INSURANCE	2,084	.00	2,084.00	974.52	.00	1,109.48	46.8%
520700	MEDICAL INSURANCE	669,548	.00	669,548.00	356,825.36	.00	312,722.64	53.3%
521200	EMPLOYER MEDICARE	42,825	.00	42,825.00	20,379.29	.00	22,445.71	47.6%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	4,373.39	.00	-4,373.39	100.0%
530700	COMMUNICATION	586,837	.00	586,837.00	240,565.02	63,944.00	282,327.98	51.9%
532000	DUES AND MEMBERSHIPS	500	.00	500.00	85.00	.00	415.00	17.0%
532900	LAUNDRY SERVICE	12,300	.00	12,300.00	4,171.77	8,128.23	.00	100.0%
533500	REPAIR SERVICES-BUILDINGS	50,000	.00	50,000.00	.00	.00	50,000.00	.0%
533600	MAINT/REPAIR SRVCS- EQUIP	258,500	.00	258,500.00	92,280.80	.00	166,219.20	35.7%
533800	MAINT/REPAIR SRVCS- VEHICL	10,000	.00	10,000.00	614.95	.00	9,385.05	6.1%
535100	RENTALS	4,200	.00	4,200.00	1,201.59	.00	2,998.41	28.6%
539900	OTHER CONTRACTED SERVICES	590,910	.00	590,910.00	54,441.70	66,543.48	469,924.82	20.5%
542200	FOOD SUPPLIES	288	.00	288.00	.00	.00	288.00	.0%
542500	GASOLINE	175,000	.00	175,000.00	69,849.08	.00	105,150.92	39.9%
543300	LUBRICANTS	3,500	.00	3,500.00	1,261.91	.00	2,238.09	36.1%
543500	OFFICE SUPPLIES	3,000	.00	3,000.00	1,244.87	17.83	1,737.30	42.1%
545000	TIRES AND TUBES	18,000	.00	18,000.00	4,899.52	.00	13,100.48	27.2%
545300	VEHICLE PARTS	47,500	.00	47,500.00	35,952.87	.00	11,547.13	75.7%
546800	CHEMICALS	50,000	.00	50,000.00	15,171.61	16,064.00	18,764.39	62.5%
549900	OTHER SUPPLIES AND MATERIA	911,500	.00	911,500.00	455,228.52	33,949.90	422,321.58	53.7%
551100	VEHICLE AND EQUIP INSURANC	70,662	.00	70,662.00	63,016.00	.00	7,646.00	89.2%
552400	IN SERVICE/STAFF DEVELOPME	10,000	.00	10,000.00	1,364.93	.00	8,635.07	13.6%
570800	COMMUNICATION EQUIPMENT	17,000	.00	17,000.00	15,615.00	.00	1,385.00	91.9%

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
571700	MAINTENANCE EQUIPMENT	17,000	.00	17,000.00	18,714.40	.00	-1,714.40	110.1%
	TOTAL MAINTENANCE OF PLANT	7,067,497	.00	7,067,497.00	3,216,371.93	188,647.44	3,662,477.63	48.2%
<u>73400 EARLY CHILDHOOD EDUCATION</u>								
511600	TEACHERS	980,211	.00	980,211.00	302,240.87	.00	677,970.13	30.8%
516300	EDUCATIONAL ASSISTANTS	346,586	.00	346,586.00	162,927.14	.00	183,658.86	47.0%
518700	OVERTIME PAY	450	.00	450.00	.00	.00	450.00	.0%
518900	OTHER SALARIES & WAGES	187,925	.00	187,925.00	92,132.89	.00	95,792.11	49.0%
519500	SUBSTITUTE TEACHERS CERTIF	12,278	.00	12,278.00	11,753.83	.00	524.17	95.7%
519800	SUB TEACHERS NON-CERTIFIED	14,000	.00	14,000.00	7,227.99	.00	6,772.01	51.6%
520100	SOCIAL SECURITY	95,570	.00	95,570.00	33,340.64	.00	62,229.36	34.9%
520400	STATE RETIREMENT	168,124	.00	168,124.00	58,360.80	.00	109,763.20	34.7%
520600	LIFE INSURANCE	1,508	.00	1,508.00	616.77	.00	891.23	40.9%
520700	MEDICAL INSURANCE	370,217	.00	370,217.00	154,730.96	.00	215,486.04	41.8%
521200	EMPLOYER MEDICARE	22,351	.00	22,351.00	7,821.80	.00	14,529.20	35.0%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	2,203.91	.00	-2,203.91	100.0%
535500	TRAVEL	1,000	.00	1,000.00	423.89	.00	576.11	42.4%
542900	INSTRUCTIONAL SUPP & MATER	10,000	.00	10,000.00	1,258.49	.00	8,741.51	12.6%
552400	IN SERVICE/STAFF DEVELOPME	6,000	.00	6,000.00	.00	.00	6,000.00	.0%
	TOTAL EARLY CHILDHOOD EDUCATIO	2,216,220	.00	2,216,220.00	835,039.98	.00	1,381,180.02	37.7%
<u>82130 PRINCIPAL ON NOTES</u>								
561000	PRINCIPAL ON LEASE	1,199,032	.00	1,199,032.00	1,113,029.96	.00	86,002.04	92.8%
	TOTAL PRINCIPAL ON NOTES	1,199,032	.00	1,199,032.00	1,113,029.96	.00	86,002.04	92.8%
<u>82230 INTEREST ON NOTES</u>								
560400	INTEREST ON NOTES	24,375	.00	24,375.00	.00	.00	24,375.00	.0%
561100	INTEREST ON LEASE	66,231	.00	66,231.00	40,493.00	.00	25,738.00	61.1%
	TOTAL INTEREST ON NOTES	90,606	.00	90,606.00	40,493.00	.00	50,113.00	44.7%
<u>99100 TRANSFERS OUT</u>								

FOR 2019 06

ACCOUNTS FOR: 141	GENERAL PURPOSE SCHOOL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
562000	DEBT SRVC CONTRIB TO PRIM	548,892	.00	548,892.00	.00	.00	548,892.00	.0%
	TOTAL TRANSFERS OUT	548,892	.00	548,892.00	.00	.00	548,892.00	.0%
	TOTAL GENERAL PURPOSE SCHOOL	278,112,648	.00	278,112,648.00	109,255,114.03	1,165,387.95	167,692,146.02	39.7%

**Federal Projects Fund
Balance Sheet
For the Period Ending
December 31, 2018**

Assets:		
Cash on Deposit w/Trustee	1,351,055.40	
Accounts Receivable	173.17	
Due From Other Governments	-	
Due From Other Funds	-	
Prepaid Expenses	-	
	<hr/>	
Total Assets		1,351,228.57
Estimated Revenues	21,234,641.02	
Less Revenues Rec'd to Date	(6,490,101.24)	
	<hr/>	
Estimated Revenues not Received		14,744,539.78
		<hr/>
Total Debits		16,095,768.35
Liabilities:		
Accounts Payable	526.00	
Accrued Payroll	-	
Payroll Deductions	90,261.76	
Due to Other Funds	2,642.65	
	<hr/>	
Total Liabilities		93,430.41
Appropriations		
From Estimated Revenues	21,234,641.02	
From Estimated Reserves	837,277.61	
	<hr/>	
Total Appropriations		22,071,918.63
Less Expenditures	(7,069,580.69)	
Less Encumbrances	(221,338.24)	
	<hr/>	
Total Expenditures & Encumbrances		(7,290,918.93)
		<hr/>
Unencumbered Budget Balance		14,780,999.70
Reserves:		
Reserve for Encumbrances - Current Year	221,338.24	
Reserve for Encumbrances - Prior Year	-	
Committed for Education	1,000,000.00	
Restricted for Education 6/30/18	837,277.61	
Less Appropriations	(837,277.61)	
Plus Adjustments	-	
	<hr/>	
Estimated Reserve 6/30/19		-
Total Reserves		1,221,338.24
		<hr/>
Total Credits		16,095,768.35

Federal Projects Fund
Cash Reconciliation
December 31, 2018

Cash on Deposit with Trustee	1,576,332.84	
Plus Receipts for Month	<u>1,579,814.33</u>	
Total Available Funds		3,156,147.17
Less Cash Disbursements:		
Warrants Issued	(586,824.70)	
Wire Transfers	<u>(1,250,923.11)</u>	
Total Cash Disbursements		(1,837,747.81)
Plus Voided Checks		<u>32,656.04</u>
Book Balance		1,351,055.40
Plus Outstanding Warrants		42,838.04
Plus Wire Transfers in Transit		128,685.35
Less Adjustments Between Funds		<u>-</u>
Trustee's Report Balance		<u><u>1,522,578.79</u></u>

FOR 2019 06

ACCOUNTS FOR: 142 SCHOOL FEDERAL PROJECTS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<u>00000 NON CHARGE</u>						
46590 OTHER STATE EDUCATION FUND	349,882	1,242,018.35	1,591,900.35	344,022.90	1,247,877.45	21.6%
47131 VOCAT ED-BASIC GRANTS TO S	446,267	41,962.27	488,229.27	72,859.90	415,369.37	14.9%
47141 ESEA TITLE I	7,534,308	183,587.53	7,717,895.53	2,791,160.61	4,926,734.92	36.2%
47143 EDUCATION OF THE HANDICAPP	6,983,476	190,575.41	7,174,051.41	2,768,141.02	4,405,910.39	38.6%
47145 SPECIAL ED PRESCHOOL GRANT	155,758	25,560.33	181,318.33	12,901.80	168,416.53	7.1%
47146 ENGLISH LANGUAGE ACQUISIIIT	118,610	3,787.44	122,397.44	41,872.31	80,525.13	34.2%
47147 SAFE & DRUG FREE SCHOOLS	284,986	326,631.59	611,617.59	104,342.87	507,274.72	17.1%
47149 EDUCATION FOR HOMELESS	47,595	8,160.11	55,755.11	22,291.47	33,463.64	40.0%
47189 EISENHOWER PROFESS DEVGRAN	959,250	238,687.31	1,197,937.31	300,358.15	897,579.16	25.1%
47990 OTHER DIRECT FEDERAL	2,070,912	-977,373.32	1,093,538.68	32,150.21	1,061,388.47	2.9%
49800 OPERATING TRANSFERS	1,000,000	.00	1,000,000.00	.00	1,000,000.00	.0%
TOTAL NON CHARGE	19,951,044	1,283,597.02	21,234,641.02	6,490,101.24	14,744,539.78	30.6%
TOTAL SCHOOL FEDERAL PROJECTS	19,951,044	1,283,597.02	21,234,641.02	6,490,101.24	14,744,539.78	30.6%

FOR 2019 06

ACCOUNTS FOR: 142 SCHOOL FEDERAL PROJECTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71100 REGULAR INSTRUCTION PROGRAM							
511600 TEACHERS	1,835,253	-69,001.00	1,766,252.00	529,086.17	.00	1,237,165.83	30.0%
514000 SALARY SUPPLEMENTS	704,000	24,699.73	728,699.73	238,941.00	.00	489,758.73	32.8%
516300 EDUCATIONAL ASSISTANTS	415,516	52,920.00	468,436.00	190,798.63	.00	277,637.37	40.7%
518700 OVERTIME PAY	0	.00	.00	15.74	.00	-15.74	100.0%
518900 OTHER SALARIES & WAGES	85,000	-22,500.00	62,500.00	24,380.00	.00	38,120.00	39.0%
519500 SUBSTITUTE TEACHERS CERTIF	99,771	-31,467.00	68,304.00	27,990.11	.00	40,313.89	41.0%
519800 SUB TEACHERS NON-CERTIFIED	99,771	-31,467.00	68,304.00	74,647.15	.00	-6,343.15	109.3%
520100 SOCIAL SECURITY	200,838	6,496.59	207,334.59	62,575.96	.00	144,758.63	30.2%
520400 STATE RETIREMENT	346,868	-8,105.02	338,762.98	95,262.65	.00	243,500.33	28.1%
520600 LIFE INSURANCE	2,975	.00	2,975.00	744.89	.00	2,230.11	25.0%
520700 MEDICAL INSURANCE	478,411	29,150.00	507,561.00	189,652.05	.00	317,908.95	37.4%
521200 EMPLOYER MEDICARE	46,971	21,484.35	68,455.35	14,944.99	.00	53,510.36	21.8%
539900 OTHER CONTRACTED SERVICES	6,000	-706.35	5,293.65	1,315.30	2,400.00	1,578.35	70.2%
542900 INSTRUCTIONAL SUPP & MATER	170,165	214,870.69	385,035.69	145,245.99	11,511.27	228,278.43	40.7%
544900 TEXTBOOKS - BOUND	5,000	10,000.00	15,000.00	.00	992.51	14,007.49	6.6%
547100 SOFTWARE	0	460.00	460.00	460.00	.00	.00	100.0%
549900 OTHER SUPPLIES AND MATERIA	19,000	1,000.00	20,000.00	600.66	.00	19,399.34	3.0%
559900 OTHER CHARGES	5,894	11,906.00	17,800.00	.00	10,749.90	7,050.10	60.4%
572200 REGULAR INSTRUCTION EQUIPM	156,369	-71,043.25	85,325.75	49,997.34	399.00	34,929.41	59.1%
TOTAL REGULAR INSTRUCTION PROG	4,677,802	138,697.74	4,816,499.74	1,646,658.63	26,052.68	3,143,788.43	34.7%
71200 SPECIAL EDUCATION PROGRAM							
511600 TEACHERS	238,626	10,000.00	248,626.00	95,217.04	.00	153,408.96	38.3%
516300 EDUCATIONAL ASSISTANTS	2,026,493	.00	2,026,493.00	933,698.17	.00	1,092,794.83	46.1%
517100 SPEECH THERAPISTS	63,260	.00	63,260.00	21,088.32	.00	42,171.68	33.3%
518700 OVERTIME PAY	0	.00	.00	1,145.01	.00	-1,145.01	100.0%
518900 OTHER SALARIES & WAGES	0	2,000.00	2,000.00	.00	.00	2,000.00	.0%
519500 SUBSTITUTE TEACHERS CERTIF	28,000	.00	28,000.00	724.76	.00	27,275.24	2.6%
519800 SUB TEACHERS NON-CERTIFIED	22,800	.00	22,800.00	2,294.69	.00	20,505.31	10.1%
520100 SOCIAL SECURITY	147,509	124.00	147,633.19	59,256.57	.00	88,376.62	40.1%
520400 STATE RETIREMENT	293,532	-1,137.00	292,395.00	113,157.03	.00	179,237.97	38.7%
520600 LIFE INSURANCE	4,812	.00	4,812.00	1,710.67	.00	3,101.33	35.6%
520700 MEDICAL INSURANCE	525,861	.00	525,861.00	291,796.69	.00	234,064.31	55.5%
521200 EMPLOYER MEDICARE	34,499	29.00	34,528.00	13,859.97	.00	20,668.03	40.1%
531000 CONTRACTS W/PUBLIC AGENCIE	96,900	.00	96,900.00	.00	.00	96,900.00	.0%
531200 CONTRACTS W/ PRIVATE AGENC	0	146,395.45	146,395.45	69,642.25	50,720.25	26,032.95	82.2%

FOR 2019 06

ACCOUNTS FOR: 142 SCHOOL FEDERAL PROJECTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
539900 OTHER CONTRACTED SERVICES	32,000	-9,000.00	23,000.00	2,270.00	980.00	19,750.00	14.1%
542900 INSTRUCTIONAL SUPP & MATER	41,500	50,526.55	92,026.55	6,814.25	176.36	85,035.94	7.6%
549900 OTHER SUPPLIES AND MATERIA	51,663	50,840.88	102,503.88	7,824.77	386.08	94,293.03	8.0%
559900 OTHER CHARGES	1,000	3,000.00	4,000.00	1,052.61	221.54	2,725.85	31.9%
572500 SPECIAL EDUCATION EQUIPMEN	26,000	54,000.00	80,000.00	11,588.18	552.90	67,858.92	15.2%
TOTAL SPECIAL EDUCATION PROGRA	3,634,455	306,778.88	3,941,234.07	1,633,140.98	53,037.13	2,255,055.96	42.8%
71300 VOCATIONAL EDUCATION PROGRAM							
533600 MAINT/REPAIR SRVCS- EQUIP	500	250.00	750.00	.00	.00	750.00	.0%
542900 INSTRUCTIONAL SUPP & MATER	15,000	5,000.00	20,000.00	13,248.78	.00	6,751.22	66.2%
549900 OTHER SUPPLIES AND MATERIA	0	12,000.00	12,000.00	.00	.00	12,000.00	.0%
559900 OTHER CHARGES	3,000	-1,500.00	1,500.00	.00	.00	1,500.00	.0%
573000 VOCATIONAL INSTRUCTION EQU	211,097	27,386.27	238,483.27	88,382.94	6,631.16	143,469.17	39.8%
TOTAL VOCATIONAL EDUCATION PRO	229,597	43,136.27	272,733.27	101,631.72	6,631.16	164,470.39	39.7%
72120 HEALTH SERVICES							
510500 SUPERVISOR/DIRECTOR	55,272	.00	55,272.00	27,778.95	.00	27,493.05	50.3%
520100 SOCIAL SECURITY	3,427	.00	3,427.00	1,587.45	.00	1,839.55	46.3%
520400 STATE RETIREMENT	7,108	.00	7,108.00	3,572.35	.00	3,535.65	50.3%
520600 LIFE INSURANCE	40	.00	40.00	15.60	.00	24.40	39.0%
520700 MEDICAL INSURANCE	16,060	.00	16,060.00	8,029.70	.00	8,030.30	50.0%
521200 EMPLOYER MEDICARE	801	.00	801.00	371.27	.00	429.73	46.4%
535500 TRAVEL	500	.00	500.00	107.86	.00	392.14	21.6%
549900 OTHER SUPPLIES AND MATERIA	1,000	.00	1,000.00	60.33	.00	939.67	6.0%
552400 IN SERVICE/STAFF DEVELOPME	4,800	.00	4,800.00	2,728.48	.00	2,071.52	56.8%
559900 OTHER CHARGES	2,000	.00	2,000.00	.00	.00	2,000.00	.0%
573500 HEALTH EQUIPMENT	63,992	.00	63,992.00	53,807.55	.00	10,184.45	84.1%
TOTAL HEALTH SERVICES	155,000	.00	155,000.00	98,059.54	.00	56,940.46	63.3%
72130 OTHER STUDENT SUPPORT							
512300 GUIDANCE PERSONNEL	0	57,564.00	57,564.00	22,391.06	.00	35,172.94	38.9%
516200 CLERICAL PERSONNEL	21,564	-214.00	21,350.00	5,544.19	.00	15,805.81	26.0%

FOR 2019 06

ACCOUNTS FOR: 142 SCHOOL FEDERAL PROJECTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
518900 OTHER SALARIES & WAGES	210,697	-171,571.00	39,126.00	16,921.30	.00	22,204.70	43.2%
520100 SOCIAL SECURITY	14,494	-8,259.00	6,235.00	2,499.90	.00	3,735.10	40.1%
520400 STATE RETIREMENT	25,452	-13,938.00	11,514.00	4,870.38	.00	6,643.62	42.3%
520600 LIFE INSURANCE	269	-126.00	143.00	38.04	.00	104.96	26.6%
520700 MEDICAL INSURANCE	67,628	-45,532.00	22,096.00	9,251.14	.00	12,844.86	41.9%
521200 EMPLOYER MEDICARE	3,390	-1,931.00	1,459.00	594.16	.00	864.84	40.7%
530700 COMMUNICATION	700	.00	700.00	697.11	.00	2.89	99.6%
530900 CONTRACTS W/ GOV AGENCIES	0	90,000.00	90,000.00	.00	.00	90,000.00	.0%
535500 TRAVEL	61,000	7,683.00	68,683.00	364.15	.00	68,318.85	.5%
539900 OTHER CONTRACTED SERVICES	45,235	-21,235.00	24,000.00	8,818.49	2,914.29	12,267.22	48.9%
549900 OTHER SUPPLIES AND MATERIA	30,000	8,680.00	38,680.00	11,064.89	2,104.67	25,510.44	34.0%
552400 IN SERVICE/STAFF DEVELOPME	59,576	-14,365.00	45,211.00	34,931.68	.00	10,279.32	77.3%
559900 OTHER CHARGES	51,161	37,958.39	89,119.39	12,324.05	5,364.70	71,430.64	19.8%
572200 REGULAR INSTRUCTION EQUIPM	5,912	-5,912.00	.00	.00	.00	.00	.0%
TOTAL OTHER STUDENT SUPPORT	597,078	-81,197.61	515,880.39	130,310.54	10,383.66	375,186.19	27.3%
<u>72210 REGULAR INSTRUCTION SUPPORT</u>							
510500 SUPERVISOR/DIRECTOR	227,006	.36	227,006.36	109,137.27	.00	117,869.09	48.1%
514000 SALARY SUPPLEMENTS	282,589	7,049.62	289,638.62	39,150.00	.00	250,488.62	13.5%
516100 SECRETARY(S)	19,097	.00	19,097.00	11,162.41	.00	7,934.59	58.5%
516800 TEMPORARY PERSONNEL	0	1,120.00	1,120.00	1,290.00	.00	-170.00	115.2%
518900 OTHER SALARIES & WAGES	2,621,503	476,154.40	3,097,657.40	992,223.10	.00	2,105,434.30	32.0%
520100 SOCIAL SECURITY	195,311	13,699.52	209,010.52	68,504.41	.00	140,506.11	32.8%
520400 STATE RETIREMENT	300,574	57,728.36	358,302.36	119,250.19	.00	239,052.17	33.3%
520600 LIFE INSURANCE	2,777	66.50	2,843.50	810.02	.00	2,033.48	28.5%
520700 MEDICAL INSURANCE	489,326	9,644.55	498,970.55	202,048.44	.00	296,922.11	40.5%
521200 EMPLOYER MEDICARE	45,679	2,127.18	47,806.18	16,039.86	.00	31,766.32	33.6%
530700 COMMUNICATION	0	3,186.04	3,186.04	.00	.00	3,186.04	.0%
530800 CONSULTANTS	20,873	23,277.00	44,150.00	1,350.00	.00	42,800.00	3.1%
535500 TRAVEL	5,000	.00	5,000.00	.00	.00	5,000.00	.0%
539900 OTHER CONTRACTED SERVICES	284,809	703,350.85	988,159.85	400,151.62	26,338.00	561,670.23	43.2%
543200 LIBRARY BOOKS/MEDIA	10,000	-10,000.00	.00	.00	.00	.00	.0%
543700 PERIODICALS	1,500	.00	1,500.00	.00	.00	1,500.00	.0%
549900 OTHER SUPPLIES AND MATERIA	22,189	24,650.75	46,839.75	11,633.16	295.15	34,911.44	25.5%
552400 IN SERVICE/STAFF DEVELOPME	190,502	244,472.75	434,974.75	89,973.70	20,755.29	324,245.76	25.5%
559900 OTHER CHARGES	512,044	-228,187.13	283,856.87	3,602.00	.00	280,254.87	1.3%
579000 OTHER EQUIPMENT	77,077	603,098.43	680,175.43	207,299.75	75,367.79	397,507.89	41.6%
TOTAL REGULAR INSTRUCTION SUPP	5,307,856	1,931,439.18	7,239,295.18	2,273,625.93	122,756.23	4,842,913.02	33.1%
<u>72220 SPECIAL EDUCATION SUPPORT</u>							

72220 SPECIAL EDUCATION SUPPORT

FOR 2019 06

ACCOUNTS FOR: 142 SCHOOL FEDERAL PROJECTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512400 PSYCHOLOGICAL PERSONNEL	480,732	.00	480,732.00	266,169.00	.00	214,563.00	55.4%
516100 SECRETARY(S)	46,406	.00	46,406.00	24,987.26	.00	21,418.74	53.8%
518900 OTHER SALARIES & WAGES	799,411	7,282.76	806,693.76	299,636.96	.00	507,056.80	37.1%
520100 SOCIAL SECURITY	82,246	-3,005.00	79,241.21	35,377.59	.00	43,863.62	44.6%
520400 STATE RETIREMENT	140,995	-6,024.00	134,971.00	57,989.29	.00	76,981.71	43.0%
520600 LIFE INSURANCE	808	1.00	809.00	344.02	.00	464.98	42.5%
520700 MEDICAL INSURANCE	176,127	.00	176,127.00	87,652.24	.00	88,474.76	49.8%
521200 EMPLOYER MEDICARE	19,235	-574.89	18,660.11	8,273.78	.00	10,386.33	44.3%
534800 POSTAL CHARGES	100	.00	100.00	.00	.00	100.00	.0%
535500 TRAVEL	3,500	700.00	4,200.00	302.96	.00	3,897.04	7.2%
539900 OTHER CONTRACTED SERVICES	35,000	-25,000.00	10,000.00	.00	.00	10,000.00	.0%
549900 OTHER SUPPLIES AND MATERIA	7,846	18,186.10	26,032.10	19,752.33	979.38	5,300.39	79.6%
552400 IN SERVICE/STAFF DEVELOPME	10,500	8,758.12	19,258.12	4,767.87	1,400.00	13,090.25	32.0%
559900 OTHER CHARGES	314,000	-313,275.00	725.00	392.00	98.00	235.00	67.6%
579000 OTHER EQUIPMENT	5,000	-5,000.00	.00	.00	.00	.00	.0%
TOTAL SPECIAL EDUCATION SUPPOR	2,121,906	-317,950.91	1,803,955.30	805,645.30	2,477.38	995,832.62	44.8%
72230 VOCATIONAL EDUCATION SUPPORT							
535500 TRAVEL	500	-300.00	200.00	171.00	.00	29.00	85.5%
552400 IN SERVICE/STAFF DEVELOPME	4,500	.00	4,500.00	500.62	.00	3,999.38	11.1%
TOTAL VOCATIONAL EDUCATION SUP	5,000	-300.00	4,700.00	671.62	.00	4,028.38	14.3%
72710 TRANSPORTATION							
514600 BUS DRIVERS	695,046	29,500.00	724,546.00	173,604.35	.00	550,941.65	24.0%
518900 OTHER SALARIES & WAGES	524,336	.00	524,336.00	148,238.96	.00	376,097.04	28.3%
520100 SOCIAL SECURITY	43,093	1,829.00	44,922.00	18,246.22	.00	26,675.78	40.6%
520400 STATE RETIREMENT	89,383	3,798.45	93,181.45	37,491.24	.00	55,690.21	40.2%
521200 EMPLOYER MEDICARE	740	427.50	1,167.50	284.77	.00	882.73	24.4%
531300 CONTRACTS W/ PARENTS	1,500	-500.00	1,000.00	624.44	.00	375.56	62.4%
539900 OTHER CONTRACTED SERVICES	0	7,884.27	7,884.27	396.40	.00	7,487.87	5.0%
559900 OTHER CHARGES	5,500	12,000.00	17,500.00	950.05	.00	16,549.95	5.4%
TOTAL TRANSPORTATION	1,359,598	54,939.22	1,414,537.22	379,836.43	.00	1,034,700.79	26.9%
99100 TRANSFERS OUT							

FOR 2019 06

ACCOUNTS FOR: 142 SCHOOL FEDERAL PROJECTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDE	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
550400 INDIRECT COST	862,452	45,631.86	908,083.46	.00	.00	908,083.46	.0%
559000 TRANSFERS TO OTHER FUNDS	1,000,000	.00	1,000,000.00	.00	.00	1,000,000.00	.0%
TOTAL TRANSFERS OUT	1,862,452	45,631.86	1,908,083.46	.00	.00	1,908,083.46	.0%
TOTAL SCHOOL FEDERAL PROJECTS	19,950,744	2,121,174.63	22,071,918.63	7,069,580.69	221,338.24	14,780,999.70	33.0%

**Child Nutrition Fund
Balance Sheet
For the Period Ending
December 31, 2018**

Assets:		
Petty Cash	2,990.00	
Cash in Bank	2,975,941.77	
Cash on Deposit w/Trustee	2,820,345.67	
Accounts Receivable	-	
Bad Checks Receivable	687.50	
Due From Other Governments	-	
Due From Other Funds	377,635.88	
Child Nutrition Inventory	270,824.13	
	<hr/>	
Total Assets		6,448,424.95
Estimated Revenues	18,142,405.00	
Less Revenues Rec'd to Date	(3,841,935.65)	
	<hr/>	
Estimated Revenues not Received		14,300,469.35
Total Debits		20,748,894.30
Liabilities:		
Accounts Payable	-	
Payroll Deductions	195,435.50	
Due to Other Funds	530,209.56	
Customer Deposits Payable	2,641,476.57	
	<hr/>	
Total Liabilities		3,367,121.63
Appropriations		
From Estimated Revenues	18,142,405.00	
From Estimated Reserves	819,314.00	
	<hr/>	
Total Appropriations		18,961,719.00
Less Expenditures	(8,055,166.42)	
Less Encumbrances	(2,948,229.33)	
	<hr/>	
Total Expenditures & Encumbrances		(11,003,395.75)
Unencumbered Budget Balance		7,958,323.25
Reserves:		
Reserve for Encumbrances - Current Year	2,948,229.33	
Reserve for Encumbrances - Prior Year	179,540.00	
Non-Spendable - Inventory	348,819.38	
Restricted for Oper Non-Inst Serv 6/30/18	6,765,169.21	
Less Appropriations	(819,314.00)	
Plus Adjustments	1,005.50	
	<hr/>	
Estimated Reserve 6/30/19		5,946,860.71
Total Reserves		9,423,449.42
Total Credits		20,748,894.30

**Child Nutrition Fund Trustee Account
Cash Reconciliation
December 31, 2018**

Cash on Deposit with Trustee	3,155,859.99	
Plus Receipts for Month	<u>1,241,604.79</u>	
Total Available Funds		4,397,464.78
Less Cash Disbursements:		
Warrants Issued	(900,613.46)	
Wire Transfers	(682,948.11)	
Trustee's Commission	<u>-</u>	
Total Cash Disbursements		(1,583,561.57)
Plus Voided Checks		<u>6,442.46</u>
Book Balance		2,820,345.67
Plus Outstanding Warrants		10,803.67
Plus Wire Transfers In Transit		227,996.72
Less Adjustments between Funds		<u>-</u>
 Trustee's Report Balance		 <u><u>3,059,146.06</u></u>

**Child Nutrition Bank Account
Cash Reconciliation
December 31, 2018**

Cash on Deposit in Bank		2,527,135.43
Plus Receipts for:		
Sale of Lunches	120,753.68	
Parent On Line	328,028.66	
Returned Checks Re-Deposited	72.00	
Returned Checks Rebates	2.00	
Returned Checks Fees	-	
Charges Paid	-	
Return of Change Fund	-	
Total Receipts	448,856.34	
Total Available Cash		2,975,991.77
Less Cash Disbursements:		
Warrants Issued	-	
Bad Checks Returned	(50.00)	
Service Charge	-	
Total Cash Disbursements	(50.00)	
Book Balance		2,975,941.77
Plus Outstanding Checks		-
Less Change Funds (To be Deposited)		-
Less Correction by Bank (Posting Error)		-
Less Deposits in Transit		-
Bank Balance		2,975,941.77

FOR 2019 06

ACCOUNTS FOR: 143 CHILD NUTRITION	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
73100 FOOD SERVICE						
43521 LUNCH PAYMENTS-CHILDREN	3,315,381	.00	3,315,381.00	.00	3,315,381.00	.0%
43522 LUNCH PAYMENTS-ADULTS	167,474	.00	167,474.00	.00	167,474.00	.0%
43523 INCOME FROM BREAKFAST	160,749	.00	160,749.00	.00	160,749.00	.0%
43525 A LA CARTE SALES	1,257,355	.00	1,257,355.00	.00	1,257,355.00	.0%
43990 OTHER CHARGES FOR SERVICES	20,409	.00	20,409.00	8,576.70	11,832.30	42.0%
44110 INTEREST EARNED	7,631	.00	7,631.00	21,049.10	-13,418.10	275.8%
44130 SALE OF MATERIALS & SUPPLI	38,933	.00	38,933.00	18,498.39	20,434.61	47.5%
44170 MISCELLANEOUS REFUNDS	509	.00	509.00	28.00	481.00	5.5%
44530 SALE OF EQUIPMENT	10,000	.00	10,000.00	.00	10,000.00	.0%
46520 SCHOOL FOOD SERVICE	144,279	.00	144,279.00	.00	144,279.00	.0%
47111 SECTION 4-LUNCH	8,498,976	.00	8,498,976.00	2,680,532.54	5,818,443.46	31.5%
47112 USDA - COMMODITIES	1,187,896	.00	1,187,896.00	.00	1,187,896.00	.0%
47113 BREAKFAST	3,332,813	.00	3,332,813.00	1,102,303.52	2,230,509.48	33.1%
47114 USDA - OTHER	0	.00	.00	10,947.40	-10,947.40	100.0%
TOTAL FOOD SERVICE	18,142,405	.00	18,142,405.00	3,841,935.65	14,300,469.35	21.2%
TOTAL CHILD NUTRITION	18,142,405	.00	18,142,405.00	3,841,935.65	14,300,469.35	21.2%

FOR 2019 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
143 CHILD NUTRITION	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
73100 FOOD SERVICE							
510500 SUPERVISOR/DIRECTOR	117,082	.00	117,082.00	120,694.18	.00	-3,612.18	103.1%
514000 SALARY SUPPLEMENTS	42,000	.00	42,000.00	.00	.00	42,000.00	.0%
514700 TRUCK DRIVERS	139,403	.00	139,403.00	62,050.07	.00	77,352.93	44.5%
516100 SECRETARY(S)	148,357	.00	148,357.00	74,395.59	.00	73,961.41	50.1%
516500 CAFETERIA PERSONNEL	4,356,181	.00	4,356,181.00	1,928,886.71	.00	2,427,294.29	44.3%
516600 CUSTODIAL PERSONNEL	243,630	.00	243,630.00	125,132.80	.00	118,497.20	51.4%
518700 OVERTIME PAY	60,000	.00	60,000.00	24,535.31	.00	35,464.69	40.9%
518900 OTHER SALARIES & WAGES	611,031	.00	611,031.00	275,787.91	.00	335,243.09	45.1%
520100 SOCIAL SECURITY	354,496	.00	354,496.00	149,175.47	.00	205,320.53	42.1%
520400 STATE RETIREMENT	735,294	.00	735,294.00	306,455.45	.00	428,838.55	41.7%
520600 LIFE INSURANCE	8,904	.00	8,904.00	3,508.30	.00	5,395.70	39.4%
520700 MEDICAL INSURANCE	1,489,329	.00	1,489,329.00	752,399.83	.00	736,929.17	50.5%
521200 EMPLOYER MEDICARE	82,907	.00	82,907.00	34,930.91	.00	47,976.09	42.1%
521700 RETIREMENT-HYBRID STABILIZ	0	.00	.00	10,654.28	.00	-10,654.28	100.0%
530600 BANK CHARGES	1,097	.00	1,097.00	273.32	.00	823.68	24.9%
530700 COMMUNICATION	5,488	.00	5,488.00	6,772.06	.00	-1,284.06	123.4%
532000 DUES AND MEMBERSHIPS	12,935	.00	12,935.00	7,653.00	.00	5,282.00	59.2%
532900 LAUNDRY SERVICE	65,000	.00	65,000.00	28,004.89	41,995.11	-5,000.00	107.7%
533300 LICENSES	3,100	.00	3,100.00	3,040.00	.00	60.00	98.1%
533800 MAINT/REPAIR SRVCS- VEHICL	1,000	.00	1,000.00	.00	.00	1,000.00	.0%
534900 PRINTING, STATIONERY AND F	1,000	.00	1,000.00	.00	.00	1,000.00	.0%
535500 TRAVEL	10,592	.00	10,592.00	4,626.31	.00	5,965.69	43.7%
539900 OTHER CONTRACTED SERVICES	387,848	.00	387,848.00	268,257.97	682,305.02	-562,714.99	245.1%
541800 EQUIPMENT AND MACHINERY PA	170,166	.00	170,166.00	41,861.52	.00	128,304.48	24.6%
542200 FOOD SUPPLIES	7,177,419	.00	7,177,419.00	3,244,656.53	1,843,295.70	2,089,466.77	70.9%
542500 GASOLINE	9,431	.00	9,431.00	4,675.30	.00	4,755.70	49.6%
543300 LUBRICANTS	400	.00	400.00	63.20	.00	336.80	15.8%
543500 OFFICE SUPPLIES	30,000	.00	30,000.00	13,409.27	1,749.88	14,840.85	50.5%
545000 TIRES AND TUBES	1,800	.00	1,800.00	.00	.00	1,800.00	.0%
545100 UNIFORMS	10,000	.00	10,000.00	3,138.92	.00	6,861.08	31.4%
545200 UTILITIES	342,000	.00	342,000.00	152,000.00	.00	190,000.00	44.4%
545300 VEHICLE PARTS	2,100	.00	2,100.00	1,440.20	.00	659.80	68.6%
546900 USDA - COMMODITIES	1,187,896	.00	1,187,896.00	.00	.00	1,187,896.00	.0%
547100 SOFTWARE	25,000	.00	25,000.00	.00	.00	25,000.00	.0%
549900 OTHER SUPPLIES AND MATERIA	623,919	.00	623,919.00	358,190.11	234,773.55	30,955.34	95.0%
551300 WORKER'S COMP INSURANCE	40,000	.00	40,000.00	3,648.24	.00	36,351.76	9.1%
552400 IN SERVICE/STAFF DEVELOPME	79,914	.00	79,914.00	15,513.43	2,256.00	62,144.57	22.2%
559900 OTHER CHARGES	0	.00	.00	4,991.24	.00	-4,991.24	100.0%
570100 ADMINISTRATIVE EQUIPMENT	10,000	.00	10,000.00	7,870.48	.00	2,129.52	78.7%
571000 FOOD SERVICE EQUIPMENT	375,000	.00	375,000.00	16,473.62	141,854.07	216,672.31	42.2%
TOTAL FOOD SERVICE	18,961,719	.00	18,961,719.00	8,055,166.42	2,948,229.33	7,958,323.25	58.0%

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FOR 2019 06

ACCOUNTS FOR: 143 CHILD NUTRITION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CHILD NUTRITION	18,961,719	.00	18,961,719.00	8,055,166.42	2,948,229.33	7,958,323.25	58.0%

**Transportation Fund
Balance Sheet
For the Period Ending
December 31, 2018**

Assets:		
Cash on Deposit w/Trustee	2,141,573.20	
Accounts Receivable	42,808.85	
Due From Other Funds	42,578.93	
Property Taxes Receivable	2,035,867.46	
Less Allowance for Uncollected Property Taxes	<u>(37,763.93)</u>	
Total Assets		4,225,064.51
Estimated Revenues	15,652,717.00	
Less Revenues Rec'd to Date	<u>(7,118,734.01)</u>	
Estimated Revenues not Received		8,533,982.99
Total Debits		<u>12,759,047.50</u>
Liabilities:		
Accounts Payable	-	
Payroll Deductions	233,746.52	
Due to Other Funds	1,452.92	
Due to Primary Government	10,980.00	
Deferred Revenue	<u>1,991,466.02</u>	
Total Liabilities		2,237,645.46
Appropriations		
From Estimated Revenues	15,652,717.00	
From Estimated Reserves	<u>912,640.00</u>	
Total Appropriations		16,565,357.00
Less Expenditures	(7,109,781.34)	
Less Encumbrances	<u>(160,575.85)</u>	
Total Expenditures & Encumbrances		<u>(7,270,357.19)</u>
Unencumbered Budget Balance		9,294,999.81
Fund Balance & Reserves:		
Reserve for Encumbrances-Current Year	160,575.85	
Reserve for Encumbrances-Prior Year	-	
Committed - Support Services 6/30/18	1,978,466.38	
Less Appropriations	(912,640.00)	
Plus Adjustments	<u>-</u>	
Estimated Reserve 6/30/19		<u>1,065,826.38</u>
Total Fund Balance & Reserves		<u>1,226,402.23</u>
Total Credits		<u>12,759,047.50</u>

**Transportation Fund
Cash Reconciliation
December 31, 2018**

Cash on Deposit with Trustee	2,126,260.53	
Plus Receipts for Month	<u>1,735,367.20</u>	
Total Available Funds		3,861,627.73
Less Cash Disbursements:		
Warrants Issued	(618,029.37)	
Wire Transfers	(1,105,321.79)	
Trustee's Commission	<u>(9,035.61)</u>	
Total Cash Disbursements		(1,732,386.77)
Plus Voided Checks		<u>12,332.24</u>
Book Balance		2,141,573.20
Plus Outstanding Warrants		17,203.18
Plus Adjustments Between Funds		-
Plus Wire Transfers In Transit		<u>367,996.38</u>
 Trustee's Report Balance		 <u><u>2,526,772.76</u></u>

FOR 2019 06

ACCOUNTS FOR: 144	TRANSPORTATION FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<u>00000 NON CHARGE</u>							
40110	CURR PROP TAX	1,966,800	.00	1,966,800.00	597,931.85	1,368,868.15	30.4%
40120	TRUSTEE'S COLLECTIONS-PRIO	60,000	.00	60,000.00	29,893.38	30,106.62	49.8%
40125	TRUSTEE'S COLLECTIONS-BANK	0	.00	.00	742.88	-742.88	100.0%
40130	CIRCUIT CLERK	26,000	.00	26,000.00	9,781.57	16,218.43	37.6%
40140	INTEREST & PENALTY	15,000	.00	15,000.00	6,783.21	8,216.79	45.2%
40162	PYMTS IN LIEU OF TAXS-LOC	41,480	.00	41,480.00	.00	41,480.00	.0%
40320	BANK EXCISE TAX	3,000	.00	3,000.00	.00	3,000.00	.0%
44130	SALE OF MATERIALS & SUPPLI	2,500	.00	2,500.00	1,948.20	551.80	77.9%
44145	SALE OF RECYCLED MATERIALS	3,200	.00	3,200.00	120.25	3,079.75	3.8%
44170	MISCELLANEOUS REFUNDS	9,000	.00	9,000.00	12,539.57	-3,539.57	139.3%
44560	DAMAGES RECOVERED FROM IND	1,000	.00	1,000.00	287.00	713.00	28.7%
46511	BASIC EDUCATION PROG	12,139,000	.00	12,139,000.00	6,069,500.00	6,069,500.00	50.0%
TOTAL NON CHARGE		14,266,980	.00	14,266,980.00	6,729,527.91	7,537,452.09	47.2%
<u>72000 SUPPORT SERVICES</u>							
44530	SALE OF EQUIPMENT	40,000	.00	40,000.00	34,986.00	5,014.00	87.5%
46980	OTHER STATE GRANTS	54,600	.00	54,600.00	.00	54,600.00	.0%
47143	EDUCATION OF THE HANDICAPP	1,291,137	.00	1,291,137.00	354,220.10	936,916.90	27.4%
TOTAL SUPPORT SERVICES		1,385,737	.00	1,385,737.00	389,206.10	996,530.90	28.1%
TOTAL TRANSPORTATION FUND		15,652,717	.00	15,652,717.00	7,118,734.01	8,533,982.99	45.5%

FOR 2019 06

ACCOUNTS FOR: 144	TRANSPORTATION FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>72310 BOARD OF EDUCATION</u>								
551000	TRUSTEE'S COMMISSION	43,000	.00	43,000.00	12,838.54	.00	30,161.46	29.9%
	TOTAL BOARD OF EDUCATION	43,000	.00	43,000.00	12,838.54	.00	30,161.46	29.9%
<u>72710 TRANSPORTATION</u>								
510500	SUPERVISOR/DIRECTOR	228,501	.00	228,501.00	116,177.46	.00	112,323.54	50.8%
514000	SALARY SUPPLEMENTS	220,000	.00	220,000.00	9,350.00	.00	210,650.00	4.3%
514200	MECHANIC(S)	785,283	.00	785,283.00	400,337.37	.00	384,945.63	51.0%
514600	BUS DRIVERS	5,357,891	.00	5,357,891.00	2,648,535.37	.00	2,709,355.63	49.4%
514800	DISPATCHERS/RADIO OPERATOR	147,287	.00	147,287.00	70,081.80	.00	77,205.20	47.6%
516100	SECRETARY(S)	210,542	.00	210,542.00	98,167.44	.00	112,374.56	46.6%
516800	TEMPORARY PERSONNEL	274,716	.00	274,716.00	33,100.21	.00	241,615.79	12.0%
518700	OVERTIME PAY	18,600	.00	18,600.00	48,543.43	.00	-29,943.43	261.0%
518900	OTHER SALARIES & WAGES	1,265,840	.00	1,265,840.00	645,196.10	.00	620,643.90	51.0%
520100	SOCIAL SECURITY	527,537	.00	527,537.00	232,996.88	.00	294,540.12	44.2%
520400	STATE RETIREMENT	1,094,214	.00	1,094,214.00	462,287.23	.00	631,926.77	42.2%
520600	LIFE INSURANCE	13,558	.00	13,558.00	5,480.05	.00	8,077.95	40.4%
520700	MEDICAL INSURANCE	2,084,346	.00	2,084,346.00	1,059,256.08	.00	1,025,089.92	50.8%
521200	EMPLOYER MEDICARE	123,377	.00	123,377.00	55,027.35	.00	68,349.65	44.6%
521700	RETIREMENT-HYBRID STABILIZ	0	.00	.00	21,426.77	.00	-21,426.77	100.0%
530700	COMMUNICATION	42,500	.00	42,500.00	23,868.00	17,132.00	1,500.00	96.5%
531300	CONTRACTS W/ PARENTS	2,500	.00	2,500.00	.00	.00	2,500.00	.0%
532000	DUES AND MEMBERSHIPS	2,000	.00	2,000.00	454.50	.00	1,545.50	22.7%
532900	LAUNDRY SERVICE	7,000	.00	7,000.00	2,145.27	4,854.73	.00	100.0%
533300	LICENSES	4,000	.00	4,000.00	1,710.44	.00	2,289.56	42.8%
533600	MAINT/REPAIR SRVCS- EQUIP	35,000	.00	35,000.00	11,958.84	1,731.63	21,309.53	39.1%
533800	MAINT/REPAIR SRVCS- VEHICL	12,000	.00	12,000.00	1,135.00	.00	10,865.00	9.5%
534000	MEDICAL AND DENTAL SERVICE	50,000	.00	50,000.00	22,285.00	15,695.00	12,020.00	76.0%
535400	TRANSPORT.-OTHER THAN STUD	195,800	.00	195,800.00	195,800.00	.00	.00	100.0%
539900	OTHER CONTRACTED SERVICES	78,000	.00	78,000.00	5,387.16	.00	72,612.84	6.9%
542200	FOOD SUPPLIES	1,935	.00	1,935.00	.00	.00	1,935.00	.0%
542300	FUEL OIL	129,000	.00	129,000.00	48,054.75	12,561.18	68,384.07	47.0%
542400	GARAGE SUPPLIES	7,350	.00	7,350.00	8,316.04	.00	-966.04	113.1%
542500	GASOLINE	1,121,000	.00	1,121,000.00	375,875.83	64,280.24	680,843.93	39.3%
543300	LUBRICANTS	30,000	.00	30,000.00	8,662.34	11,239.43	10,098.23	66.3%
543500	OFFICE SUPPLIES	17,500	.00	17,500.00	3,515.90	2,317.40	11,666.70	33.3%
545000	TIRES AND TUBES	130,000	.00	130,000.00	41,994.70	17,995.50	70,009.80	46.1%

FOR 2019 06

ACCOUNTS FOR: 144	TRANSPORTATION FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
545300	VEHICLE PARTS	400,000	.00	400,000.00	168,131.43	3,585.39	228,283.18	42.9%
549900	OTHER SUPPLIES AND MATERIA	27,065	.00	27,065.00	10,887.42	7,326.30	8,851.28	67.3%
551100	VEHICLE AND EQUIP INSURANC	128,015	.00	128,015.00	147,416.00	.00	-19,401.00	115.2%
552400	IN SERVICE/STAFF DEVELOPME	30,000	.00	30,000.00	7,022.54	.00	22,977.46	23.4%
570800	COMMUNICATION EQUIPMENT	7,000	.00	7,000.00	5,137.33	1,115.00	747.67	89.3%
572900	TRANSPORTATION EQUIPMENT	1,713,000	.00	1,713,000.00	101,220.77	742.05	1,611,037.18	6.0%
	TOTAL TRANSPORTATION	16,522,357	.00	16,522,357.00	7,096,942.80	160,575.85	9,264,838.35	43.9%
	TOTAL TRANSPORTATION FUND	16,565,357	.00	16,565,357.00	7,109,781.34	160,575.85	9,294,999.81	43.9%

**Extended School Programs Fund
Balance Sheet
For the Period Ending
December 31, 2018**

Assets:		
Cash on Deposit w/Trustee	176,368.42	
Accounts Receivable	-	
Due from Other Funds	-	
Total Assets		176,368.42
Estimated Revenues	230,000.00	
Less Revenues Rec'd to Date	(6,000.00)	
Estimated Revenues not Received		224,000.00
Total Debits		400,368.42
Liabilities:		
Accounts Payable	-	
Payroll Deductions	-	
Due to Other Funds	-	
Total Liabilities		-
Appropriations		
From Estimated Revenues	230,000.00	
From Estimated Reserves	(9,419.00)	
Total Appropriations		220,581.00
Less Expenditures	(9,122.00)	
Less Encumbrances	(30,780.00)	
Total Expenditures & Encumbrances		(39,902.00)
Unencumbered Budget Balance		180,679.00
Fund Balance & Reserves:		
Reserve for Encumbrances-Current Year	30,780.00	
Reserve for Encumbrances-Prior Year	-	
Committed for Education 6/30/18	179,490.42	
Plus Appropriations	9,419.00	
Estimated Reserve 6/30/19		188,909.42
Total Fund Balance & Reserves		219,689.42
Total Credits		400,368.42

**Extended School Programs Fund
Cash Reconciliation
December 31, 2018**

Cash on Deposit with Trustee	175,870.42	
Plus Receipts for Month	<u>500.00</u>	
Total Available Funds		176,370.42
Less Cash Disbursements:		
Warrants Issued	-	
Wire Transfers	-	
Trustee's Commission	<u>(2.00)</u>	
Total Cash Disbursements		(2.00)
Plus Voided Checks	<u>-</u>	
Book Balance		176,368.42
Plus Outstanding Warrants		20.00
Plus Wire Transfers in Transit		-
Plus Adjustments Between Funds		<u>-</u>
Trustee's Report Balance		<u><u>176,388.42</u></u>

FOR 2019 06

ACCOUNTS FOR: 146	EXTENDED SCHOOL PROGRAM	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
71000 INSTRUCTION							
43513	TUITION-SUMMER SCHOOL	190,000	.00	190,000.00	.00	190,000.00	.0%
43517	TUITION OTHER - CR RECOVER	40,000	.00	40,000.00	6,000.00	34,000.00	15.0%
	TOTAL INSTRUCTION	230,000	.00	230,000.00	6,000.00	224,000.00	2.6%
	TOTAL EXTENDED SCHOOL PROGRAM	230,000	.00	230,000.00	6,000.00	224,000.00	2.6%

FOR 2019 06

ACCOUNTS FOR: 146	EXTENDED SCHOOL PROGRAM	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>71100 REGULAR INSTRUCTION PROGRAM</u>								
511600	TEACHERS	115,000	.00	115,000.00	.00	.00	115,000.00	.0%
516300	EDUCATIONAL ASSISTANTS	6,800	.00	6,800.00	.00	.00	6,800.00	.0%
520100	SOCIAL SECURITY	7,552	.00	7,552.00	.00	.00	7,552.00	.0%
520400	STATE RETIREMENT	12,904	.00	12,904.00	.00	.00	12,904.00	.0%
521200	EMPLOYER MEDICARE	1,767	.00	1,767.00	.00	.00	1,767.00	.0%
539900	OTHER CONTRACTED SERVICES	40,525	.00	40,525.00	9,120.00	30,780.00	625.00	98.5%
TOTAL REGULAR INSTRUCTION PROG		184,548	.00	184,548.00	9,120.00	30,780.00	144,648.00	21.6%
<u>72310 BOARD OF EDUCATION</u>								
551000	TRUSTEE'S COMMISSION	600	.00	600.00	2.00	.00	598.00	.3%
TOTAL BOARD OF EDUCATION		600	.00	600.00	2.00	.00	598.00	.3%
<u>72410 OFFICE OF THE PRINCIPAL</u>								
513900	ASSISTANT PRINCIPALS	30,000	.00	30,000.00	.00	.00	30,000.00	.0%
520100	SOCIAL SECURITY	1,860	.00	1,860.00	.00	.00	1,860.00	.0%
520400	STATE RETIREMENT	3,138	.00	3,138.00	.00	.00	3,138.00	.0%
521200	EMPLOYER MEDICARE	435	.00	435.00	.00	.00	435.00	.0%
TOTAL OFFICE OF THE PRINCIPAL		35,433	.00	35,433.00	.00	.00	35,433.00	.0%
TOTAL EXTENDED SCHOOL PROGRAM		220,581	.00	220,581.00	9,122.00	30,780.00	180,679.00	18.1%

**Capital Projects Fund
Balance Sheet
For the Period Ending
December 31, 2018**

Assets:		
Cash on Deposit w/Trustee	2,151,136.96	
Accounts Receivable	-	
Due From Other Funds	-	
Due From Other Governments	-	
	<hr/>	
Total Assets		2,151,136.96
Estimated Revenues	17,550,860.45	
Less Revenues Rec'd to Date	(12,682,715.00)	
Estimated Revenues not Rec'd	<hr/>	4,868,145.45
Total Debits		<u>7,019,282.41</u>
Liabilities:		
Accounts Payable	-	
Due to Other Funds	-	
	<hr/>	
Total Liabilities		-
Appropriations		
From Estimated Revenues	17,550,860.45	
From Estimated Reserves	456,454.92	
Total Appropriations	<hr/>	18,007,315.37
Less Expenditures	(10,988,092.96)	
Less Encumbrances	(3,817,676.73)	
Total Expenditures & Encumbrances	<hr/>	(14,805,769.69)
Unencumbered Budget Balance		3,201,545.68
Fund Balance & Reserves:		
Reserve for Encumbrances - Current Year	3,817,676.73	
Reserve for Encumbrances - Prior Year	-	
Restricted for Capital Projects 6/30/18	2,827,478.83	
Less Appropriations	(2,827,418.83)	
Less Adjustments	-	
Estimated Reserve 6/30/19	<hr/>	60.00
Total Fund Balance & Reserves		<hr/> 3,817,736.73
Total Credits		<u>7,019,282.41</u>

**Capital Projects Fund
Cash Reconcilement
December 31, 2018**

Cash on Deposit with Trustee	427,801.89	
Plus Receipts for Month	<u>2,777,815.00</u>	
Total Available Funds		3,205,616.89
Less Cash Disbursements:		
Warrants Issued	(1,054,479.93)	
Wire Transfers	-	
Trustee's Commission	-	
Total Cash Disbursements	<u>(1,054,479.93)</u>	
Plus Voided Warrants		<u>-</u>
Book Balance		2,151,136.96
Plus Outstanding Warrants		444.03
Less Adjustments Between Funds		<u>-</u>
Trustee's Report Balance		<u><u>2,151,580.99</u></u>

FOR 2019 06

ACCOUNTS FOR: 177	EDUCATION CAPITAL PROJECTS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
00000 NON CHARGE							
49100	BONDS PROCEEDS	4,565,000	12,960,860.45	17,525,860.45	12,682,715.00	4,843,145.45	72.4%
49800	OPERATING TRANSFERS	0	25,000.00	25,000.00	.00	25,000.00	.0%
	TOTAL NON CHARGE	4,565,000	12,985,860.45	17,550,860.45	12,682,715.00	4,868,145.45	72.3%
	TOTAL EDUCATION CAPITAL PROJEC	4,565,000	12,985,860.45	17,550,860.45	12,682,715.00	4,868,145.45	72.3%

FOR 2019 06

ACCOUNTS FOR: 177	EDUCATION CAPITAL PROJECTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
91300 EDUCATION CAPITAL PROJECTS								
530400	ARCHITECTS	0	140,551.08	140,551.08	68,882.47	38,261.06	33,407.55	76.2%
570700	BUILDING IMPROVEMENTS	4,065,000	11,845,438.92	15,910,438.92	10,140,392.69	3,520,787.55	2,249,258.68	85.9%
570900	DATA PROCESSING EQUIPMENT	0	320,000.00	320,000.00	307,274.60	12,723.00	2.40	100.0%
572000	PLANT OPERATION EQUIPMENT	0	400,000.00	400,000.00	175,190.52	192,840.24	31,969.24	92.0%
572400	SITE DEVELOPMENT	500,000	540,892.21	1,040,892.21	216,077.38	8,350.00	816,464.83	21.6%
579900	OTHER CAPITAL OUTLAY	0	195,433.16	195,433.16	80,275.30	44,714.88	70,442.98	64.0%
TOTAL EDUCATION CAPITAL PROJEC		4,565,000	13,442,315.37	18,007,315.37	10,988,092.96	3,817,676.73	3,201,545.68	82.2%
TOTAL EDUCATION CAPITAL PROJEC		4,565,000	13,442,315.37	18,007,315.37	10,988,092.96	3,817,676.73	3,201,545.68	82.2%

COUNTY MAYOR NOMINATIONS

MARCH 11, 2019

ANIMAL CARE AND CONTROL COMMITTEE

2-yr terms

Commissioner Jason Knight nominated to fill the unexpired term of Commissioner Brandon Butts; term to expire January, 2020.

JUDICIAL COMMISSIONER

1-yr term

Joe Papastathis, (part-time employee), nominated to serve another one-year term to expire March, 2020.

COUNTY MAYOR APPOINTMENTS

MARCH 11, 2019

CLARKSVILLE-MONTGOMERY COUNTY COMMUNITY ACTION AGENCY

Kyle Johnson appointed to replace Jeff Truitt as the County Mayor Representative; term to run coterminous.

Mayor Nominations

On Motion to Approve by Commissioner Gannon, seconded by Commissioner Keene, the foregoing Mayor Nominations were Approved by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John M. Gannon	Y	8	Tangi C. Smith	Y	15	David Harper	Y
2	Charles Keene	Y	9	Carmelle Chandler	Y	16	Loretta J. Bryant	Y
3	Joe Smith	Y	10	James R. Lewis	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe L. Creek	Y	18	Jason D. Knight	A
5	Rashidah A. Leverett	Y	12	Lisa L. Prichard	Y	19	Garland Johnson	Y
6	Arnold Hodges	Y	13	Walker R. Woodruff	Y	20	Jerry Allbert	Y
7	Brandon Butts	Y	14	Joshua Beal	Y	21	Larry Rocconi	Y

Yeses – 20 Noes – 0 Abstentions – 1

ABSENT: None

The remaining Mayor Appointment was announced.