

**JEFFERSON COUNTY COMMISSION
BUDGET COMMITTEE MEETING**

**MONDAY, SEPTEMBER 14, 2026, 5:30 P.M.
JEFFERSON COUNTY COURTHOUSE, MAIN COURTROOM**

Voting Members

Commissioner District 1	Katy Huffaker	Commissioner District 6	Robert Bruner
Commissioner District 2	Rick Moore	Commissioner District 7	Aaron Loy
Commissioner District 3	Jim Snodgrass	Commissioner District 8	W.D. Henry
Commissioner District 4	Jim Lance	Commissioner District 9	A.J. Walker
Commissioner District 5	Sammy Solomon	Commissioner District 10	Marcus Reed

Ex Officio/Non – Voting Members Mayor Randy Bales and Finance Director Jessica Elder

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. Election of Officers

1. Chairman
2. Vice Chairman
3. Secretary

IV. APPEARANCE OF CITIZENS

Citizens who wish to address the Budget Committee for items of concern that may or may not be on the agenda need to complete a “Citizens Input Form: located on the table just inside the courtroom door and give to Budget Chairman before the meeting is “Call to Order.”

V. APPROVAL OF MINUTES

- A. July 13, 2026

VI. CHAIRMAN’S COMMENTS

VII. FINANCE DIRECTOR’S COMMENTS

VIII. UNFINISHED BUSINESS

IX. NEW BUSINESS

- A. Budget Amendments – County

- a. 101 BA #2, Items 1-22
 - b. 131 BA #1, Items 1-4
 - c. 171 BA #2, Items 1-5
 - d. 207 BA #1, Item 1
- B. Budget Amendments – BOE
 - a. Fund 141 #1, Items 1-4
 - b. Fund 141 #2, Item 1
 - c. Fund 142 #1, Items 1-10
 - d. Fund 177 #1, Item 1
- C. TN Comptroller’s Division of Local Government Finance FY 26/27 Budget Approval Letter
- D. FY 2025/2026 Financial Update
 - a. June 2026 Financials
 - b. July 2026 Financials
- E. Chamber of Commerce, Sheila Wiggins
 - a. Funding Request

X. OTHER BUSINESS

XI. ANNOUNCEMENTS

Upcoming Budget Committee Meetings – Beginning at 5:30PM:

- A. Tuesday, October 13, 2026 – 5:30PM
- B. Monday, November 9, 2026 – 5:30PM

XII. ADJOURN

Jefferson County Budget Committee Minutes

7/13/2026 – Regular Monthly Meeting

The Budget Committee of Jefferson County held a regular monthly meeting on 7/13/2026 at 5:30PM in the Historic Jefferson County Courthouse in Dandridge, Tennessee.

Voting Members

Commissioner District 5	Tim Seals, Chairman	Commissioner District 6	Rob Blevins
Commissioner District 1	Katy Huffaker, Vice Chair	Commissioner District 7	Randy Bales
Commissioner District 2	Joe Coleman	Commissioner District 8	Ronny Coleman
Commissioner District 3	Austin Brooks, Secretary	Commissioner District 9	Jimmy Carmichael
Commissioner District 4	Greg Byrd	Commissioner District 10	Heidi Thomas

Ex officio/non-Voting members Mayor Mark Potts and Finance Director Jessica Elder

Call to order: Chairman Seals called the meeting to order at 5:30PM.

Roll Call: Roll call was as follows: Tim Seals, Randy Bales, Ronny Coleman, Jimmy Carmichael, Robert Bruner (sitting in for Rob Blevins), Greg Byrd, & Heidi Thomas. (7 present, 3 absent)

-Katy Huffaker, Austin Brooks, Joe Coleman, and Rob Blevins were absent

Amended roll Call: Austin Brooks enters the meeting at 5:33 PM

Ex officio/non-Voting member(s) present: Finance Director Jessica Elder & Mayor Mark Potts

Citizen Input: No citizens appeared before the committee

Approval of Minutes:

Item 1: A motion was made by Commissioner Carmichael with a second by Commissioner Byrd to approve the minutes of 6/25/2026 as presented. The motion was approved unanimously with a vote of 7 in favor.

Chairman's Comments: Chairman Tim Seals expressed his gratitude to the other members of the Budget Committee, Mayor Potts, and Finance Director Jessica Elder and her staff as he stated this would be his last meeting.

Finance Director's Comments: Finance Director Jessica Elder gave her thanks to Chairman Seals and the entire Budget Committee for their support and expertise during the 26/27 Budget cycle. She reminded the board that their next meeting would be on September 14, 2026, at 5:30PM in the Historic Courthouse.

Unfinished Business: No unfinished business was presented.

New Business: County Budget Amendments

Item 2: A motion was made by Commissioner Carmichael with a second by Commissioner Byrd to approve the County Budget Amendment General Fund 101 #1, items 1-9. The motion was approved unanimously with a vote of 7 in favor.

Item 3: A motion was made by Commissioner Carmichael with a second by Commissioner Byrd to approve the County Budget Amendment Sanitation Fund 171 #1. The motion was approved unanimously with a vote of 7 in favor.

Adjourn: Having reached the end of the agenda, a motion was made by Commissioner Brooks with a second by Commissioner Brener to adjourn. The motion was approved unanimously with a vote of 8 in favor. The meeting

lasted approximately 4 minutes. The next meeting is scheduled for Thursday, September 14, 2026, at 5:30PM in the Historic Courthouse.

Chairman – Tim Seals

Secretary – Austin Brooks

JEFFERSON COUNTY, TENNESSEE
2026-2027
GENERAL FUND 101 - AMENDMENT #2
September 2026

FUND BALANCE TOTAL	-	76,738.49
RESERVE BALANCE TOTAL	-	148,545.51

Budget Com. App'd: _____
County Com. App'd: _____

Item #	1	County Commission / Reserves			Debit	Credit
		34685	WEBSI	Committed for Capital Projects - WEBSI	-	40,500.00
		51100	399	WEBSI County Commission - Other Contracted Services - WEBSI	+	40,500.00
		Total			40,500.00	40,500.00
		Budgeting funds using reserves for new county website design and support services.				

Item #	2	Sheriff's Department / Mental Health Prisoner Transport			Debit	Credit
		47590	MHPT	Other Federal Through State - MHPT	+	3,299.00
		54110	599	MHPT Sheriff's Department - Other Charges - MHPT	+	3,299.00
		Total			3,299.00	3,299.00
		Budgeting carryover grant funds from fiscal year 2025-2026 into proper expenditure line for fiscal year 2026-2027.				

Item #	3	County Mayor / Executive Office / Tennessee Three Star Grant Program				Debit	Credit
		46980	3STAR	Other State Grants - 3STAR	+	250,000.00	
		51300	499	3STAR Mayor / Executive Office - Office Supplies and Materials	+		31,500.00
		51300	399	3STAR Mayor / Executive Office - Other Contracted Services	+		12,500.00
		51300	790	3STAR Mayor / Executive Office - Other Construction	+		206,000.00
		Total				250,000.00	250,000.00
		Budgeting funds from the Tennessee Three Star Grant Program in to expenditure lines.					

Item #	4	Circuit Court			Debit	Credit
		53100	194	Circuit Court - Jury and Witness Expense	-	1,500.00
		53100	399	Circuit Court - Other Contracted Services	+	1,500.00
		Total			1,500.00	1,500.00
		Moving funds to cover additional charges to other contracted services line for a court interpreter.				

Item #	5	County Commission / Tennessee Housing Development Agency Home Grant			Debit	Credit
		46980	THDA	Other State Grants - THDA	+	265,637.00
		51100	599	THDA County Commission - Other Charges - THDA	+	265,637.00
		Total			265,637.00	265,637.00
		Budgeting funds for the Tennessee Housing Development Agency Home Grant for fiscal year 2026-2027.				

Item #	6	County Clerk's Office / Certified County Finance Officer			Debit	Credit
		44170	CCFO1	Misc. Refunds - CCFO	+	2,420.00
		52500	524	CCFO1 County Clerk's Office - Staff Development	+	2,420.00
		Total			2,420.00	2,420.00
		Budgeting reimbursement funds from the Comptroller of the Treasury and the University of Tennessee's County Technical Assistance Service (CTAS) Certified County Finance Officer into County Clerk's Office Staff Development expense line for tuition expense of two employees.				

Item #	15	County Coroner / Medical Examiner					Debit	Credit
		44170			Misc. Refunds	+	1,625.00	
		54610	399	ATPSY	County Coroner / Medical Examiner - Other Contracted Services - ATPSY	+		1,625.00
					Total		1,625.00	1,625.00
Budgeting funds received from the state as reimbursement for autopsies into proper expenditure line.								

Item #	16	Parrott-Wood Memorial Library / 2026 East Tennessee Foundation Grant				Debit	Credit
		44990	SP	Other Local Revenues - SP	+	2,500.00	
		48610	SP	Donations - SP	+	310.65	
		56500	452	SP Libraries - Utilities - SP	+		310.65
		56500	599	SP Libraries - Other Charges - SP	+		2,810.65
				Total		2,810.65	2,810.65
programs, presenters, and other instructional supplies for the Summer Reading Program in 2027, and a private donation to the Parrott-Wood Memorial Library into the utilities expenditure line to cover a large utilities bill due to a volunteer patron error.							

Item #	17	Ambulance / Emergency Medical Services / 2027 Tennessee Advanced Communications Network System Grant				Debit	Credit
		46980	TACN	Other State Grants - TACN	+	125,940.79	
		55150	307	TACN Ambulance / Emergency Medical Serves - Communications - TACN	+		125,940.79
				Total		125,940.79	125,940.79
Budgeting funds received from the Tennessee Advanced Communications Network System Grant (TACN) for funding the purchase and operation of P25 Compatible and Compliant Radio Equipment for use on the statewide P25 interoperable radio communications network known as the Tennessee Advanced Communications Network (TACN).							

Item #	18	Jefferson City Public Library / Smoky Mountain Iris Society Donation				Debit	Credit
		48610	JC	Donations - JC	+	500.00	
		56500	429	JC Libraries - Instructional Supplies- JC	+		500.00
				Total		500.00	500.00
Budgeting donated funds from Smoky Mountain Iris Society into expenditure line 429 Instructional supplies to by used for the annual Summer Reading program.							

Item #	19	Property Assessor's Office / Fund Balance		Debit	Credit
		39000	Unassigned Fund Balance	-	60,000.00
		52300	790 Property Assessor's Office - Other Equipment	+	60,000.00
			Total		60,000.00 60,000.00
Budgeting funds using fund balance to purchase EagleView software for the Property Assessor's office.					

20	Sheriff's Department / Fund Balance / Reserves				Debit	Credit
	39000		Unassigned Fund Balance	-	6,230.49	
	34725	SH	Assigned for Public Safety - SH	-	87,045.51	
	54110	336	Sheriff's Department - Maintenance and Repair Services - Equipment	+		13,642.00
	54110	338	Sheriff's Department - Maintenance and Repair Services - Vehicle	+		16,912.00
	54110	399	Sheriff's Department - Other Contracted Services	+		62,722.00
			Total		93,276.00	93,276.00

Budget funds from fund balance and reserves into expenditures lines for purchase of rugged tablets for patrol and to outfit sheriff vehicles.

Item #	21	<i>Veteran's Services</i>			Debit	Credit
		58300	103	Veteran's Services - Assistant(s)	-	2,898.35
		58300	105	Veteran's Services - Supervisor/Director	+	2,599.20
		58300	201	Veteran's Services - Social Security	+	161.15
		58300	204	Veteran's Services - State Retirement	+	100.32
		58300	212	Veteran's Services - Employer Medicare Liability	+	37.68
				Total	2,898.35	2,898.35
Budgeting funds using assistant(s) salary line to cover payout for resigning veteran services officer.						

Item # 22

County Overtime / Fund Balance				Debit	Credit
39000		Unassigned Fund Balance	-	6,108.00	
51800	187	County Buildings - Overtime Pay	+		462.00
52400	187	County Trustee - Overtime Pay	+		4,939.00
54210	187	Jail - Overtime Pay	+		29,785.00
55120	187	Rabies and Animal Control - Overtime Pay	+		6,108.00
Total				6,108.00	6,108.00
Budgeting funds using fund balance to cover July 2026 & Aug 2026 County Overtime Pay expenditures.					

JEFFERSON COUNTY, TENNESSEE
2026-2027
HIGHWAY FUND 131 - AMENDMENT #1
September 2026

FUND BALANCE TOTAL	-	<u>0.00</u>
RESERVE BALANCE TOTAL	-	<u>1,886.00</u>

Budget Com. App'd: _____
County Com. App'd: _____

Item#	1	Operation and Maintenance of Equipment / Reserves		Debit	Credit
		34550	Restricted for Highway/Public Works	-	1,431.00
		63100	186 Operation and Maintenance of Equipment - Longevity	+	1,200.00
		63100	201 Operation and Maintenance of Equipment - Social Security	+	78.00
		63100	204 Operation and Maintenance of Equipment - State Retirement	+	132.00
		63100	210 Operation and Maintenance of Equipment - Unemployment	+	17.40
		63100	212 Operation and Maintenance of Equipment - Employer Medicare Liability	+	3.60
				1,431.00	1,431.00
Budgeting funds using reserves to increase longevity line and associated cost due to transfer of employee from fund 116 (Sanitation) to 131 (Highway).					
Item#	2	Highway/Public Works / Insurance Recovery		Debit	Credit
		49700	Insurance Recovery	+	11,609.36
		63100	790 Operation and Maintenance of Equipment - Other Equipment	+	11,609.36
				11,609.36	11,609.36
Budgeting funds received from Tennessee Risk Management and Trust from claim #VA 120609, for salvage and retention of 2009 Chevrolet Pickup Truck Asset #1054, VIN #1GCEK14J69Z256029 and Claim #GC 120439, for paving and guardrail repairs.					
Item#	3	Tennessee Department of Transportation State Aid Grant		Debit	Credit
		46980	Other State Grants	+	1,500,000.00
		68000	705 Capital Outlay - Bridge Construction	+	1,500,000.00
				1,500,000.00	1,500,000.00
Budgeting funds from the Tennessee State aid grant for design and construction of the Carmichael Road Bridge Project.					
Item#	4	Highway/Public Works / Reserves		Debit	Credit
		34550	Restricted for Highways/Public Works	-	455.00
		65000	502 Highway/Public Works - Other Charges - Building and Contents Insurance	+	455.00
				455.00	455.00
Budgeting funds from reserves to cover insurance premium for new equipment, (2) 2026 New Holland TS6 Series II Tractors.					

JEFFERSON COUNTY, TENNESSEE
2026-2027
CAPITAL FUND 171 - AMENDMENT #2
September 2026

FUND BALANCE TOTAL	-	-
RESERVE BALANCE TOTAL	-	132,916.68

Budget Com. App'd: _____
County Com. App'd: _____

Item #	1	Sheriff's Department / Public Safety Projects / Reserves				Debit	Credit
	34685		SHER	Committed Reserves for Capital Projects - SHER	-	23,449.45	
	91130	718	SHER	Public Safety Projects- Motor Vehicles - SHER	+		23,449.45
				Total		23,449.45	23,449.45
Budgeting funds using reserves to add to expenditure line for purchase of motor vehicles for the sheriff's department for fiscal year 2026-2027.							

Item #	2	Maintenance Garage / Other General Government Projects Maintenance Garage / Reserves				Debit	Credit
	34685		GARAG	Committed Reserves for Capital Projects - GARAG	-	20,058.84	
	91190	707	GARAG	Other General Government Projects - Building - GARAG	+		20,058.84
				Total		20,058.84	20,058.84
Budgeting funds using reserves to continue Maintenance Garage project.							

Item #	3	<i>Solid Waste / Sanitation / Helene Hurricane Disaster Grant</i>				Debit	Credit
		47590	HELEN	Other Federal through State	+	351,819.00	
		91190	733	HELEN	Other General Government Projects - Solid Waste Equipment	+	351,819.00
				Total		351,819.00	351,819.00
Budgeting funds from the Hurricane Helene Solid Waste, Recycling, and Debris Management Grant into expenditure account to purchase 10 Yard Compactors.							

Item #	4	Justice Center Jail Dryer Project / Reserves				Debit	Credit
		34685	JCDRY	Committed for Capital Projects - JCDRY	-	3,383.95	
		91120	790	JCDRY Administration of Justice Projects - Other Equipment -JCDRY	+		3,383.95
				Total		3,383.95	3,383.95
Budgeting funds using reserves into the proper expenditure line for the Justice Center Jail Dryer Project.							

Item #	5	Justice Center Camera Upgrade Project / Reserves				Debit	Credit
		34685	JCCAM	Committed for Capital Projects - JCCAM	-	75,000.00	
		91120	707	JCCAM Administration of Justice Projects - Building Improvements - JCCAM	+		75,000.00
				Total		75,000.00	75,000.00
Budgeting funds using reserves to continue the Justice Center Camera Upgrade Project.							

JEFFERSON COUNTY, TENNESSEE
2026-2027
LANDFILL FUND 207 - AMENDMENT #1
September 2026

FUND BALANCE TOTAL	-	5,000.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: _____
County Com. App'd: _____

Item #	1	Landfill Operation and Maintenance			Debit	Credit
		39000	Unassigned Fund Balance	-	5,000.00	
		55754	336	Landfill Operation and Maintenance - Maintenance and Repair Services - Equipment +		5,000.00
		Total			5,000.00	5,000.00
		Budgeting funds using fund balance into expenditure line to cover crane service and maintenance.				

JEFFERSON COUNTY SCHOOLS
Fund 141- General Education Funds
Budget Amendment #1
September 2026

School Board Approved:	<u>9/3/2026</u>	FUND BALANCE TOTAL	-	
Budget Com. Approved:		RESERVE BALANCE TOTAL	-	<u>3,234,846.63</u>
County Commission Approved:				

Item 1	Innovative School Models (ISM)						Debit	Credit
	141	46790		945	Other Vocational Revenue	+	65,734.89	
	141	71300	730	JCHS	945 CTE - Vocational Instruction Equipment	+		23,810.16
	141	71300	189	JMS	945 CTE - Other Salaries	+		875.00
	141	71300	201	JMS	945 CTE - Social Security	+		54.25
	141	71300	204	JMS	945 CTE - Retirement	+		78.75
	141	71300	212	JMS	945 CTE - Employer Medicare	+		12.68
	141	71300	429	JMS	945 CTE - Instructional Supplies & Materials	+		3,516.81
	141	71300	599	JMS	945 CTE - Other Charges	+		6,344.39
	141	71300	730	JMS	945 CTE - Vocational Instruction Equipment	+		3,058.65
	141	71300	189	MMS	945 CTE - Other Salaries	+		875.00
	141	71300	201	MMS	945 CTE - Social Security	+		54.25
	141	71300	204	MMS	945 CTE - Retirement	+		78.75
	141	71300	212	MMS	945 CTE - Employer Medicare	+		12.68
	141	71300	189	RSS	945 CTE - Other Salaries	+		875.00
	141	71300	201	RSS	945 CTE - Social Security	+		54.25
	141	71300	204	RSS	945 CTE - Retirement	+		78.75
	141	71300	212	RSS	945 CTE - Employer Medicare	+		12.68
	141	71300	429	RSS	945 CTE - Instructional Supplies & Materials	+		3,516.81
	141	71300	599	RSS	945 CTE - Other Charges	+		9,006.01
	141	71300	730	RSS	945 CTE - Vocational Instruction Equipment	+		3,058.65
	141	71300	189	WPS	945 CTE - Other Salaries	+		875.00
	141	71300	201	WPS	945 CTE - Social Security	+		54.25
	141	71300	204	WPS	945 CTE - Retirement	+		78.75
	141	71300	212	WPS	945 CTE - Employer Medicare	+		12.68
	141	71300	429	WPS	945 CTE - Instructional Supplies & Materials	+		3,516.81
	141	71300	599	WPS	945 CTE - Other Charges	+		2,765.23
	141	71300	730	WPS	945 CTE - Vocational Instruction Equipment	+		3,058.65
							<u>65,734.89</u>	<u>65,734.89</u>
Budget created to align with the final year of grant.								

Item 2	Special Ed Preschool						Debit	Credit
	141	46515		845	Early Childhood Education	+	148,235.76	
	141	71200	116	845	Special Education Program - Teachers	+		58,578.72
	141	71200	163	845	SEP - Educational Assistants	+		33,381.21
	141	71200	201	845	SEP - Social Security	+		5,395.99
	141	71200	204	845	SEP - State Retirement	+		8,533.62
	141	71200	206	845	SEP - Life Insurance	+		528.43
	141	71200	207	845	SEP - Medical Insurance	+		40,346.79
	141	71200	208	845	SEP - Dental Insurance	+		200.00
	141	71200	212	845	SEP - Employer Medicare	+		1,271.00
							<u>148,235.76</u>	<u>148,235.76</u>
Budget Amendment to recognize State Special Ed Preschool Grant								

Item 3	Reserves						Debit	Credit
	141	71100	722	250	Technology	+		602,506.24
	141	34755		250	Assigned for Education - Technology	-	602,506.24	
	141	72620	718		Vehicles	+		100,000.00
	141	34755			Assigned for Education	-	100,000.00	
	141	72710	717		Building Improvements - Lift/Garage Bay	+		90,000.00
	141	34755			Assigned for Education	-	90,000.00	
	141	72710	718	TRN	Vehicles - Buses	+		487,532.00
	141	34755		TRN	Assigned for Education - Vehicles	-	487,532.00	
	141	71100	449	015	Textbooks - Bound	+		1,300,000.00
	141	34755		015	Assigned for Education - Textbooks	-	1,300,000.00	
	141	72670	717	MNE	Maintenance Equipment	+		169,223.28
	141	34755		MNE	Assigned for Education - Maint. Equip	-	169,223.28	
	141	76100	707	SAS	Building Improvements - Safety/Security	+		88,240.88
	141	34755		SAS	Assigned for Education - Safety/Security	-	88,240.88	
	141	72610	399	PLY	Other Cont. Services- Playground Maint.	+		82,008.85
	141	34755		PLY	Assigned for Ed. - Playground Maint.	-	82,008.85	
	141	72620	499	KEY	Maint of Plant - Key Mach. & Cores	+		6,384.72
	141	34755		KEY	Assigned for Ed. - Key Mach. & Cores	-	6,384.72	
	141	76100	707	PAT	Building Improvements - Painting Proj.	+		109,317.48
	141	34665		PAT	Committed for Ed - Paint Projects	-	109,317.48	
	141	76100	707	FRO	Bulding Improvements - Front Facelifts	+		92,736.00
	141	34665		FRO	Committed for Ed. - Front Facelifts	-	92,736.00	
	141	76100	707	PLS	Building Improv.- Parking Lot Striping			86,430.00
	141	34665		PLS	Committed for Ed.- Parking Lot Striping		86,430.00	
	141	76100	707	012	Building Improv. - Sewer Plant			20,467.18
	141	34665		012	Committed for Ed - Sewer Plant		20,467.18	
							3,234,846.63	3,234,846.63
Bring in reserves budgeted for the current year								
Item 4	Summer Learning Camp Carryover for Tutoring						Debit	Credit
	141	46590		424	Summer Learning Camp	+	46,242.17	
	141	71100	189	424	Other Salaries & Wages	+		25,842.17
	141	71100	429	424	Instructional Supplies & Materials	+		20,400.00
							46,242.17	46,242.17
Budget Amendment to recognize summer learning camps carryover for tutoring								

JEFFERSON COUNTY SCHOOLS
Fund 141- General Education Funds
Budget Amendment #2
September 2026

School Board Approved:	9/3/2026		FUND BALANCE TOTAL	-	
Budget Com. Approved:			RESERVE BALANCE TOTAL	-	
County Commission Approved:					

Item 1	Public School Security Grant		Debit	Credit
	141 46980 850 Revenue - Other State Grants +		72,463.73	
	141 72620 399 850 Maintenance of Plant - Other Cont Svs +			72,463.73
			72,463.73	72,463.73
	To recognize funding approved 9/1/2026 through TDOE for the Public School Security Grant a_ppgcb mtcp dpm k npgmp wc_p ds lbg le.			

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #1
September 2026

School Board Approved: 09/03/26
 Budget Com. Approved: _____
 County Commission Approved: _____

Item 1	Behavioral Partnership Support					Debit	Credit
	893	47143	Revenue	+	50,000.00		
	893	72130	312	Contracts with other Agencies	+		50,000.00
						50,000.00	50,000.00
	Amend new grant that will provide applied behavioral analysis services, supervision for for registered behavioral technicians, and behavior training						
Item 2	Carl Perkins Basic					Debit	Credit
	801	71300	429	Materials and Supplies	-	7,380.33	
	801	47131	Revenue	-			7,380.33
						7,380.33	7,380.33
	Budget reduced by \$7,380.33 to align with the revised allocation issued by TN Dept of Education						
Item 3	Individuals with Disabilities Education Act					Debit	Credit
	Partnership for Systemic Change						
	892	71200	189	Other Salaries & Wages	-	35,000.00	
	892	71200	201	Social Security	-	3,000.00	
	892	71200	204	State Retirement	-	4,000.00	
	892	71200	212	Employer Medicare Liability	-	1,000.00	
	892	71200	429	Instructional Supplies	-	5,000.00	
	892	71200	499	Other Supplies and Materials	-	36,000.00	
	892	71200	725	Special Education Equipment	-	7,000.00	
	892	72220	524	Staff Development	-	8,000.00	
	892	72710	425	Gasoline	-	1,000.00	
	892	72710	729	Travel Equipment	-	-	
	892	47143	Revenue	-			100,000.00
						100,000.00	100,000.00
	Competitive grant was not awarded for FY27						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #1
September 2026

School Board Approved: _____

Budget Com. Approved: _____

County Commission Approved: _____

Item 4					Debit	Credit
Individuals with Disabilities Education Act , Part B						
902	71200	116	Teacher	-	1,000.00	
902	71200	163	Educational Assistants	+		59,683.60
902	71200	429	Instructional Supply and Material	+		50,000.00
902	71200	725	Special Education Equipment	+		25,000.00
902	72220	162	Clerical Personnel	+		10,000.00
902	72220	189	Other Salaries and Wages	-	41,144.00	
902	72220	201	Social Security	-	3,000.00	
902	72220	310	Contract with Public Agencies	+		1,000.00
902	72220	312	Contracts with Private Agencies	+		184,515.00
902	72220	322	Evaluation and Testing	+		10,000.00
902	72220	355	Travel	+		15,000.00
902	72220	524	Staff Development	+		30,999.97
902	72710	189	Other Salaries and Wages	+		0.02
902	99100	504	Indirect	+		38,418.01
902	47143		Revenue	+	379,472.60	
					424,616.60	424,616.60
Align estimated beginning budget with FY27 Allocation and Carryover Funds						

Item 5					Debit	Credit
Individuals with Disabilities Education Act, Preschool						
911	71200	116	Teachers	+		26,207.03
911	71200	207	Medical Insurance	+		16,634.00
911	71200	429	Instructional Supply and Material	+		8,316.87
911	71200	599	Other Charges	+		45,000.00
911	71200	725	Special Education Equipment	+		500.00
911	47145		Revenue	+	96,657.90	
					96,657.90	96,657.90
Align estimated beginning budget with FY27 Allocation and Carryover Funds						

Item 6					Debit	Credit
Consolidated Admin						
012	72210	105	Supervisor/Director	+		8,280.00
012	72210	162	Clerical Personnel	+		1,048.40
012	72210	186	Longevity Pay	+		750.00
012	72210	201	Social Security	+		729.36
012	72210	204	State Retirement	+		150.80
012	72210	207	Medical Insurance	+		663.22
012	72210	212	Employer Medicare Liability	+		112.51
012	72210	499	Other Supplies And Materials	+		1,500.00
012	72210	524	Staff Development	+		1,312.20
012	47141		Revenue	-	14,546.49	
					14,546.49	14,546.49
Align estimated beginning budget with FY27 Allocation and Carryover Funds						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #1
September 2026

School Board Approved: _____

Budget Com. Approved: _____

County Commission Approved: _____

Item 7

Title I					Debit	Credit
102	47141		Revenue	-		69,076.81
102	71100	163	Educational Assistants	-	14,504.21	
102	71100	186	Longevity Pay	-	3,586.83	
102	71100	189	Other Salaries & Wages	-	32,210.00	
102	71100	201	Social Security	+		646.84
102	71100	204	State Retirement	-	737.46	
102	71100	206	Life Insurance	-	15.48	
102	71100	207	Medical Insurance	+		5,474.87
102	71100	208	Dental Insurance	-	756.00	
102	71100	212	Employer Medicare Liability	+		111.07
102	71100	429	Instructional Supplies & Materials	-	1,569.18	
102	71100	722	Regular Instruction Equipment	-	7,113.04	
102	72130	186	Longevity Pay	+		43.38
102	72130	189	Other Salaries & Wages	+		380.87
102	72130	207	Medical Insurance	+		6,157.15
102	72130	355	Travel	+		500.00
102	72130	499	Other Supplies And Materials	+		1,000.00
102	72130	524	Staff Development	+		2,000.00
102	72130	599	Other Charges	-	225.20	
102	72210	172	Instructional Coaches	-	33,477.60	
102	72210	189	Other Salaries & Wages	-	26,570.00	
102	72210	201	Social Security	-	3,104.95	
102	72210	204	State Retirement	-	6,215.19	
102	72210	206	Life Insurance	-	51.36	
102	72210	207	Medical Insurance	-	7,611.08	
102	72210	208	Dental Insurance	-	258.40	
102	72210	212	Employer Medicare Liability	-	938.61	
102	72210	524	Staff Development	+		37,484.88
102	99100	504	Indirect Cost	+		16,068.72
					138,944.59	138,944.59
Align estimated beginning budget with FY27 Allocation and Carryover Funds						

Item 8

Title II					Debit	Credit
202	47189		Revenue	+	23,634.08	
202	72210	524	In-Service / Staff Development	+		23,634.08
					23,634.08	23,634.08
Align estimated beginning budget with FY26 Allocation and Carryover Funds						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #1
September 2026

School Board Approved: _____

Budget Com. Approved: _____

County Commission Approved: _____

Item 9

Title III					Debit	Credit
302	47146		Revenue	+	11,884.76	
302	71100	186	Longevity Pay	+		25.38
302	71100	189	Other Salaries & Wages	-	3,356.42	
302	71100	201	Social Security	-	27.92	
302	71100	204	State Retirement	+		27.20
302	71100	206	Life Insurance	+		22.80
302	71100	207	Medical Insurance	+		9.80
302	71100	208	Dental Insurance	-	126.00	
302	71100	212	Employer Medicare Liability	+		41.05
302	72130	499	Other Supplies And Materials	+		1,221.80
302	72130	599	Other Charges	+		125.00
302	72210	189	Other Salaries & Wages	+		5,250.00
302	72210	201	Social Security	+		325.50
302	72210	204	State Retirement	+		498.75
302	72210	212	Employer Medicare Liability	+		76.13
302	72210	524	Staff Development	+		7,710.72
302	72710	146	Bus Drivers	+		58.00
302	72710	201	Social Security	-	0.70	
302	72710	212	Employer Medicare Liability	+		3.67
					15,395.80	15,395.80
Align estimated beginning budget with FY26 Allocation and Carryover Funds						

Item 10

Title IV					Debit	Credit
402	47590		Revenue	+	36,780.54	
402	72130	189	Other Salaries & Wages	-	2,991.20	
402	72130	201	Social Security	-	48.00	
402	72130	204	State Retirement	-	60.00	
402	72130	206	Life Insurance	+		1.80
402	72130	207	Medical Insurance	+		600.24
402	72130	499	Other Supplies And Materials	+		10,143.62
402	72130	524	Professional Development	+		23,634.08
402	72210	499	Other Supplies And Materials	+		3,000.00
402	72210	524	Professional Development	+		3,000.00
402	99100	504	Indirect Cost	-	500.00	
					40,379.74	40,379.74
Align estimated beginning budget with FY26 Allocation and Carryover Funds						

JEFFERSON COUNTY SCHOOLS
Fund 177- Capital Projects Fund
Budget Amendment # 1
September 2026

School Board Approved:	<u>9/3/2026</u>	FUND BALANCE TOTAL	-
Budget Com. Approved:	<u></u>	RESERVE BALANCE TOTAL	- 1,420,089.97
County Commission Approved	<u></u>		

Item 1	Education Capital Projects					Debit	Credit
177	34685		BAS	Committed Reserves - Baseball Field Upgrade	-	170,000.00	
177	91300	707	BAS	Committed Reserves - Baseball Field Upgrade	+		170,000.00
177	34685		ESI	Committed For Capital Projects - Energy Lighting Project	+		62,627.88
177	91300	707	ESI	Building Improvements - Energy Lightning Proj.	-	62,627.88	
177	34685		HVA	Committed For Capital Projects - HVAC Systems	+		480,408.20
177	91300	707	HVA	Building Improvements - HVAC Systems	-	480,408.20	
177	34685		JCB	Committed For Capital Projects - JCHS Bleachers	+		13,938.00
177	91300	707	JCB	Building Improvements - JCHS Bleaches	-	13,938.00	
177	34685		RSA	Committed For Capital Projects - Rush Strong Awning	+		61,355.00
177	91300	707	RSA	Building Improvements - Rush Strong Awning	-	61,355.00	
177	34685		JER	Committed For Capital Projects - JES Rennovations	-	792,438.41	
177	91300	707	JER	Building Improvements - JES Rennovations	+		792,438.41
177	34685		LVS	Committed For Capital Projects - FFA Steel Livestock Structure	-	326,323.76	
177	91300	707	LVS	Building Improvements - FFA Steel Livestock Structure	+		326,323.76
177	34685		PAV	Committed For Capital Projects - JES Rennovations	-	5.09	
177	91300	707	PAV	Building Improvements - JES Rennovations	+		5.09
177	34685		TER	Committed For Capital Projects - TES Rennovations	-	706,228.74	
177	91300	707	TER	Building Improvements - TES Rennovations	+		706,228.74
177	34685		WHE	Committed For Capital Projects - Wheel Tax	-	43,423.05	
177	91300	707		Building Improvements	-	240,000.00	
177	91300	707	WHE	Building Improvements - Wheel Tax	+		283,423.05
						2,896,748.13	2,896,748.13
Adjust budgeted amounts to match year end totals and activity							



Jason E. Mumpower
Comptroller

August 17, 2026

Honorable Mark Potts, Mayor
and Honorable Board of Commissioners
Jefferson County
214 W Main St
Dandridge, TN 37725-0710

Dear Mayor Potts and Members of the Board:

This letter acknowledges receipt of a certified copy of the fiscal year 2027 budget.

We have reviewed the budget and have determined that projected revenues and other available funds are sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received. With regard to programs included in the budget such as education, roads, and corrections, we have not attempted to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. Please note local officials are required to ensure the budget remains balanced throughout the fiscal year and that all maintenance of effort requirements are met – our office has not reviewed or approved any maintenance of effort programs in this budget. Budget amendments must be uploaded to our online portal for formal acknowledgement after they are approved by the local governing body: tncot.cc/budget-submission.

This letter constitutes approval, by this office, for the County's fiscal year 2027 budget as adopted by the County Commission.

Budget Considerations

During our review of the budget, we identified the following items for your attention.

Expenditures Not Appropriated

We noted that your most recent audit reflected actual expenditures exceeded budget appropriations at the legal level of budgetary control within the General Fund and the Other General Government Fund. All expenditures should be authorized in the original budget, an amendment to the budget, or a supplemental appropriation. The governing body should closely monitor the budget throughout the year to ensure expenditures remain within authorized appropriations. Future audits should reflect that this issue has been corrected.

Structurally Balanced Budget - General Purpose School Fund

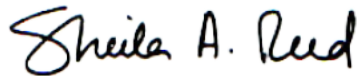
During a review of the budget we noted that the General Purpose School Fund is budgeted to use \$1,800,374 of its fund balance and it appears that \$944,425 is being used to finance recurring expenditures. This represents a 5.5% projected use of beginning fund balance from recurring expenditures. Proper financial management calls for recurring expenditures to be funded by recurring revenue. The use of fund balance does not make the fund unstable for FY 2027, but we bring this to the attention of the governing body to prevent future financial instability. Please see our paper: Seven Keys to a Fiscally Well-Managed Government (tncot.cc/7keys) for guidance on a structurally balanced budget.

Commendation

We commend the governing body for adopting this year's budget prior to the beginning of the budget year. Timely adoption will result in better management of public dollars in the coming year by immediately instituting appropriate budgetary controls. Adopting the budget in a timely manner allows your financial staff more time to close the official accounting records and have those records available for audit no later than two months after the close of your fiscal year as required by Tenn. Code Ann. § 9-2-102.

If you should have questions or need assistance, please refer to our online resources or feel free to contact your financial analyst, Lori Barnard, at 615.747.5347 or Lori.Barnard@cot.tn.gov.

Sincerely,



Sheila Reed, Director
Division of Local Government Finance



Lori Barnard, Senior Financial Analyst
Division of Local Government Finance

cc: Jessica Elder, Finance Director, Jefferson County

SO:lb

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Jefferson County Finance
Summary Financial Statement by Sub-Fund
June 2026

User:
Date/Time:

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Page 1 of 15

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	16,230,750.00	(16,853,365.71)	103.84%	1,352,562.50	(142,492.12)	10.53%
40120	Trustee's Collections - Prior Year	296,739.00	(281,051.55)	94.71%	24,728.25	(1,850.37)	7.48%
40125	Trustee's Collections - Bankruptcy	0.00	(2,454.56)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	230,000.00	(262,603.90)	114.18%	19,166.67	(76,543.02)	399.35%
40140	Interest And Penalty	25,000.00	(72,632.22)	290.53%	2,083.33	(5,749.04)	275.95%
40150	Pick-Up Taxes	25,000.00	(31,619.28)	126.48%	2,083.33	(7,112.34)	341.39%
40162	Payments In Lieu Of Taxes-Local	35,000.00	(15,241.66)	43.55%	2,916.67	(11,895.04)	407.83%
40163	Payments In Lieu Of Taxes - Other	0.00	(4,090.39)	0.00%	0.00	(4,038.62)	0.00%
40210	Local Option Sales Tax	2,315,396.00	(3,215,109.48)	138.86%	192,949.67	(544,634.96)	282.27%
40220	Hotel/Motel Tax	573,851.00	(846,057.73)	147.44%	47,820.92	(222,607.26)	465.50%
40240	Wheel Tax	288,000.00	(292,508.71)	101.57%	24,000.00	(28,093.45)	117.06%
40250	Litigation Tax - General	100,000.00	(142,506.58)	142.51%	8,333.33	(25,016.86)	300.20%
40266	Litigation Tax-Jail, Wrkhse,	140,000.00	(184,293.88)	131.64%	11,666.67	(32,473.11)	278.34%
40270	Business Tax	600,000.00	(847,313.76)	141.22%	50,000.00	(160,630.04)	321.26%
40320	Bank Excise Tax	40,000.00	(46,233.73)	115.58%	3,333.33	0.00	0.00%
40330	Wholesale Beer Tax	200,000.00	(213,291.13)	106.65%	16,666.67	(63,356.86)	380.14%
41110	Marriage Licenses	3,000.00	(3,557.75)	118.59%	250.00	(546.25)	218.50%
41140	Cable TV Franchise	110,000.00	(90,898.73)	82.64%	9,166.67	(11,283.97)	123.10%
41510	Beer Permits	1,500.00	(237.50)	15.83%	125.00	0.00	0.00%
41520	Building Permits	407,800.00	(530,119.00)	129.99%	33,983.33	(61,895.00)	182.13%
41540	Plumbing Permits	172,800.00	(142,355.00)	82.38%	14,400.00	(15,015.00)	104.27%
41590	Other Permits	0.00	(51,537.50)	0.00%	0.00	(3,800.00)	0.00%
42110	Fines - Circuit Court	21,500.00	(52,642.50)	244.85%	1,791.67	(3,105.25)	173.32%
42120	Officers Costs - Sheriff Fees	10,000.00	(6,633.99)	66.34%	833.33	(681.86)	81.82%
42141	Drug Court Fees - Circuit Court	3,000.00	(2,159.32)	71.98%	250.00	(84.31)	33.72%
42150	Jail Fees - Circuit Court	3,000.00	(1,609.75)	53.66%	250.00	(64.60)	25.84%
42180	DUI Treatment Fines	300.00	(399.00)	133.00%	25.00	0.00	0.00%
42190	Data Entry Fee - Circuit Court	4,000.00	(2,698.75)	67.47%	333.33	(327.34)	98.20%
42191	Courtroom Security Fee- Circuit Court	0.00	(110.10)	0.00%	0.00	(3.71)	0.00%
42310	County Fines	85,000.00	(183,457.75)	215.83%	7,083.33	(12,572.07)	177.49%
42311	Fines For Littering	0.00	(19.00)	0.00%	0.00	0.00	0.00%
42320	Officers Costs	60,000.00	(60,539.18)	100.90%	5,000.00	(5,339.71)	106.79%
42330	Games And Fish Fines	1,500.00	(1,455.75)	97.05%	125.00	(63.00)	50.40%
42341	General Sessions Court - Drug Court	13,000.00	(8,916.89)	68.59%	1,083.33	(1,365.86)	126.08%
42350	Jail Fees	50,000.00	(39,819.47)	79.64%	4,166.67	(4,111.60)	98.68%
42380	DUI Treatment Fines	12,000.00	(10,269.32)	85.58%	1,000.00	(1,028.85)	102.89%
42390	Data Entry Fee - General Sessions	20,000.00	(35,371.96)	176.86%	1,666.67	(4,485.00)	269.10%

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Jefferson County Finance
Summary Financial Statement by Sub-Fund
June 2026

User:
Date/Time:

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Page 2 of 15

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42391	Courtroom Security Fee	2,000.00	(2,725.31)	136.27%	166.67	(372.40)	223.44%
42410	Fines - Juvenile Court	6,000.00	(4,656.50)	77.61%	500.00	(319.00)	63.80%
42420	Officers Costs	4,000.00	(6,384.00)	159.60%	333.33	(426.55)	127.97%
42490	Data Entry Fee - Juvenile Court	1,200.00	(2,368.50)	197.38%	100.00	(116.00)	116.00%
42520	Officers Costs - Chancery Court	750.00	(106.40)	14.19%	62.50	(45.60)	72.96%
42530	Data Entry Fee - Chancery Court	5,000.00	(6,025.00)	120.50%	416.67	(1,009.00)	242.16%
42872	Victims Assistance Assessments	38,000.00	(30,263.02)	79.64%	3,166.67	(2,976.75)	94.00%
42990	Other Fines, Forfeitures, And Penalties	10,000.00	(28,975.00)	289.75%	833.33	(4,750.00)	570.00%
43120	Patient Charges	4,300,000.00	(4,813,046.25)	111.93%	358,333.33	(843,590.18)	235.42%
43190	Other General Service Charges	3,072.00	(5,011.00)	163.12%	256.00	(350.00)	136.72%
43350	Copy Fees	600.00	(392.50)	65.42%	50.00	0.00	0.00%
43360	Library Fees	19,365.45	(20,019.77)	103.38%	1,613.79	(333.75)	20.68%
43365	Archives And Records Management	0.00	(105,388.45)	0.00%	0.00	(10,885.99)	0.00%
43370	Telephone Commissions	60,000.00	(53,803.27)	89.67%	5,000.00	(4,039.88)	80.80%
43383	Additional Fees - Titling and	50,000.00	(49,227.00)	98.45%	4,166.67	(4,323.00)	103.75%
43384	Fingerprint Fees	0.00	(4,194.00)	0.00%	0.00	(360.00)	0.00%
43392	Data Processing Fee -Register	16,000.00	(20,832.00)	130.20%	1,333.33	(1,936.00)	145.20%
43394	Data Processing Fee - Sheriff	6,000.00	(3,891.66)	64.86%	500.00	(525.35)	105.07%
43395	Sexual Offender Registration Fee-	12,000.00	(11,850.00)	98.75%	1,000.00	(271.50)	27.15%
43396	Data Processing Fee - County Clerk	2,500.00	(7,064.97)	282.60%	208.33	(1,997.00)	958.56%
43397	Subscription & Electronic Filing Fee-	12,052.00	(9,275.00)	76.96%	1,004.33	(250.00)	24.89%
43399	Vehicle Insurance Coverage and	0.00	(9,425.00)	0.00%	0.00	(905.00)	0.00%
44110	Interest Earned	0.00	(400,000.00)	0.00%	0.00	0.00	0.00%
44120	Lease/Rentals/PPP	7,212.00	(7,206.00)	99.92%	601.00	(600.00)	99.83%
44131	Commissary Sales	44,000.00	(39,352.05)	89.44%	3,666.67	(6,324.19)	172.48%
44140	Sale Of Maps	0.00	(1.00)	0.00%	0.00	0.00	0.00%
44145	Sale Of Recycled Materials	1.85	(927.70)	50,145.95%	0.15	(129.60)	84,064.86%
44146	E-Rate Funding	6,816.00	(5,238.98)	76.86%	568.00	(167.99)	29.58%
44170	Miscellaneous Refunds	89,146.95	(96,669.44)	108.44%	7,428.91	(27,277.08)	367.17%
44180	Expenditure Credits	0.00	(1,202.60)	0.00%	0.00	0.00	0.00%
44530	Sale Of Equipment	40,715.30	(27,702.65)	68.04%	3,392.94	0.00	0.00%
44570	Contributions & Gifts	45,000.00	(45,000.00)	100.00%	3,750.00	0.00	0.00%
44990	Other Local Revenues	682,853.00	(685,896.71)	100.45%	56,904.42	(681,649.34)	1,197.88%
45510	County Clerk	935,100.00	(1,032,379.52)	110.40%	77,925.00	(222,389.43)	285.39%
45520	Circuit Court Clerk	155,000.00	(121,462.60)	78.36%	12,916.67	(18,693.44)	144.72%
45540	General Sessions Court Clerk	375,000.00	(442,284.35)	117.94%	31,250.00	(78,753.76)	252.01%
45550	Clerk And Master	125,000.00	(143,820.17)	115.06%	10,416.67	(36,273.24)	348.22%
45560	Juvenile Court Clerk	30,000.00	(25,266.34)	84.22%	2,500.00	(4,051.75)	162.07%

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Jefferson County Finance
Summary Financial Statbment by Sub-Fund
June 2026

User:
Date/Time:

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Page 3 of 15

101	General	Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
45580	Register of Deeds	300,000.00	(378,530.70)	126.18%	25,000.00	(67,781.89)	271.13%
45590	Sheriff	20,000.00	(24,934.08)	124.67%	1,666.67	(5,745.68)	344.74%
45610	Trustee	1,100,000.00	(1,273,757.57)	115.80%	91,666.67	(50,174.49)	54.74%
46110	Juvenile Services Program	9,000.00	(9,000.00)	100.00%	750.00	(4,500.00)	600.00%
46140	Aging Programs	11,562.00	(35,512.00)	307.14%	963.50	(3,108.00)	322.57%
46210	Law Enforcement Training Programs	76,800.00	(40,000.00)	52.08%	6,400.00	0.00	0.00%
46240	School Resource Officer Grants	975,000.00	(975,000.00)	100.00%	81,250.00	0.00	0.00%
46310	Health Department Programs	337,806.90	(266,097.13)	78.77%	28,150.58	(94,671.87)	336.31%
46390	Other Health And Welfare Grants	80,000.00	(23,129.25)	28.91%	6,666.67	(23,129.25)	346.94%
46430	Litter Program	52,700.00	(48,606.95)	92.23%	4,391.67	(48,606.95)	1,106.80%
46835	Vehicle Certificate Of Title Fees	10,000.00	(10,448.65)	104.49%	833.33	(1,865.05)	223.81%
46852	State Revenue Sharing -	55,000.00	(52,254.29)	95.01%	4,583.33	(4,328.45)	94.44%
46855	State Shared Sports Gaming Privilege	0.00	(90,895.57)	0.00%	0.00	0.00	0.00%
46915	Contracted Prisoner Board	760,000.00	(684,987.00)	90.13%	63,333.33	(182,655.00)	288.40%
46960	Registrar's Salary Supplement	15,000.00	(15,164.00)	101.09%	1,250.00	(3,791.00)	303.28%
46980	Other State Grants	1,400,886.03	(1,073,094.91)	76.60%	116,740.50	(56,543.90)	48.44%
46990	Other State Revenues	17,700.00	(66,333.06)	374.76%	1,475.00	(50,477.27)	3,422.19%
47220	Civil Defense Reimbursement	39,150.00	(74,849.36)	191.19%	3,262.50	(37,424.68)	1,147.12%
47235	Homeland Security Grants	32,000.00	(32,000.00)	100.00%	2,666.67	0.00	0.00%
47240	Medicaid	120,000.00	(133,687.50)	111.41%	10,000.00	(37,665.00)	376.65%
47590	Other Federal Through State	314,260.78	(270,670.41)	86.13%	26,188.40	(14,698.59)	56.13%
47715	Tax Credit Bond Rebate	486,747.95	(486,747.95)	100.00%	40,562.33	0.00	0.00%
47990	Other Direct Federal Revenue	115,469.92	(44,189.01)	38.27%	9,622.49	(12,724.11)	132.23%
48130	Contributions	163,499.00	(160,781.37)	98.34%	13,624.92	(14,782.37)	108.50%
48610	Donations	2,628.00	(2,788.00)	106.09%	219.00	0.00	0.00%
48990	Other	85,700.00	(75,436.89)	88.02%	7,141.67	(75.00)	1.05%
48991	Opioid Settlement Funds - Past	0.00	(98,106.18)	0.00%	0.00	(5,751.42)	0.00%
49700	Insurance Recovery	253,501.37	(253,501.37)	100.00%	21,125.11	0.00	0.00%
Total Revenues		35,996,932.50	(39,505,020.39)	109.75%	2,999,744.38	(4,128,859.21)	137.64%
Expenditures							
51100	County Commission	(1,282,142.19)	913,151.08	71.22%	(106,845.18)	33,986.25	31.81%
51210	Board Of Equalization	(1,500.00)	1,375.00	91.67%	(125.00)	1,375.00	1,100.00%
51300	County Mayor/Executive	(398,214.00)	387,899.78	97.41%	(33,184.50)	26,929.14	81.15%
51500	Election Commission	(453,216.00)	402,097.69	88.72%	(37,768.00)	34,346.73	90.94%
51600	Register Of Deeds	(428,460.00)	414,953.72	96.85%	(35,705.00)	35,161.31	98.48%
51750	Zoning Compliance	(168,000.68)	115,393.51	68.69%	(14,000.06)	16,580.40	118.43%
51800	County Buildings	(1,196,847.61)	1,078,193.08	90.09%	(99,737.30)	67,355.17	67.53%
51810	Maintenance Garage	(676,655.15)	521,493.72	77.07%	(56,387.93)	15,449.91	27.40%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
51910	Preservation Of Records	(20,500.00)	14,642.45	71.43%	(1,708.33)	58.61	3.43%
52100	Accounting And Budgeting	(1,188,255.00)	1,080,873.60	90.96%	(99,021.25)	107,923.66	108.99%
52300	Property Assessor's Office	(757,900.00)	735,923.46	97.10%	(63,158.33)	89,175.79	141.19%
52400	County Trustee's Office	(448,764.53)	441,054.15	98.28%	(37,397.04)	25,919.53	69.31%
52500	County Clerk's Office	(1,209,001.80)	1,128,926.69	93.38%	(100,750.15)	88,939.48	88.28%
52600	Information Technology	(145,415.00)	127,014.50	87.35%	(12,117.92)	12,699.00	104.80%
52900	Other Finance	(856,588.00)	846,916.43	98.87%	(71,382.33)	166,750.67	233.60%
53100	Circuit Court	(1,097,864.00)	1,040,920.43	94.81%	(91,488.67)	83,625.55	91.41%
53300	General Sessions Court	(373,377.00)	362,279.79	97.03%	(31,114.75)	29,263.64	94.05%
53330	Drug Court	(30,150.00)	14,345.89	47.58%	(2,512.50)	0.00	0.00%
53400	Chancery Court	(336,814.00)	321,024.32	95.31%	(28,067.83)	21,071.77	75.07%
53500	Juvenile Court	(333,849.00)	302,123.65	90.50%	(27,820.75)	29,552.19	106.22%
53900	Other Administration Of Justice	(12,500.00)	0.00	0.00%	(1,041.67)	0.00	0.00%
53930	Victim Assistance Programs	(112,407.00)	81,297.18	72.32%	(9,367.25)	5,290.20	56.48%
54110	Sheriff's Department	(7,173,464.30)	6,820,518.90	95.08%	(597,788.69)	487,177.57	81.50%
54140	Wheel Tax Officer	(21,131.00)	18,724.52	88.61%	(1,760.92)	1,449.00	82.29%
54160	Administration Of The Sexual Offender	(59,284.00)	57,599.50	97.16%	(4,940.33)	0.00	0.00%
54210	Jail	(4,497,014.73)	4,217,610.67	93.79%	(374,751.23)	428,106.88	114.24%
54220	Workhouse	(85,700.00)	67,585.05	78.86%	(7,141.67)	334.63	4.69%
54410	Civil Defense	(120,864.00)	116,936.71	96.75%	(10,072.00)	10,695.37	106.19%
54510	Building Inspection	(170,780.45)	162,474.79	95.14%	(14,231.70)	26,227.36	184.29%
54610	County Coroner/Medical Examiner	(166,375.00)	148,350.00	89.17%	(13,864.58)	24,250.00	174.91%
54710	Public Safety Grants Program	(32,000.00)	32,000.00	100.00%	(2,666.67)	0.00	0.00%
54900	Other Public Safety	(1,028,742.00)	1,028,742.00	100.00%	(85,728.50)	0.00	0.00%
55110	Local Health Center	(386,624.85)	336,136.48	86.94%	(32,218.74)	62,794.13	194.90%
55120	Rabies And Animal Control	(168,917.00)	137,359.89	81.32%	(14,076.42)	10,955.59	77.83%
55130	Ambulance/Emergency Medical	(7,272,868.03)	6,929,418.11	95.28%	(606,072.34)	474,631.44	78.31%
55720	Sanitation Education/Information	(92,896.24)	78,578.01	84.59%	(7,741.35)	7,445.75	96.18%
55900	Dept. Of Environment	(220,041.00)	213,745.91	97.14%	(18,336.75)	26,152.44	142.62%
56300	Senior Citizens Assistance	(345,476.28)	282,163.97	81.67%	(28,789.69)	20,213.83	70.21%
56500	Libraries	(799,744.69)	791,255.20	98.94%	(66,645.39)	61,849.65	92.80%
57100	Agricultural Extension Service	(212,130.00)	171,263.11	80.73%	(17,677.50)	34,679.62	196.18%
57500	Soil Conservation	(125,291.00)	112,638.30	89.90%	(10,440.92)	9,292.52	89.00%
58110	Tourism	(617,562.00)	579,955.47	93.91%	(51,463.50)	7,290.29	14.17%
58300	Veterans' Services	(111,280.00)	66,610.06	59.86%	(9,273.33)	7,151.23	77.12%
58500	Contributions To Other Agencies	(1,241,933.00)	1,241,933.00	100.00%	(103,494.42)	50,339.50	48.64%
99100	Transfers Out	(1,246,147.07)	1,245,833.11	99.97%	(103,845.59)	0.00	0.00%
Total Expenditures		(37,724,687.60)	35,189,332.88	93.28%	(3,143,723.97)	2,642,490.80	84.06%

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101 General			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Total	101 General	(1,727,755.10)	(4,315,687.51)	-249.79%	(143,979.59)	(1,486,368.41)	-

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	1,000.00	(68,133.36)	6,813.34%	83.33	(11,985.95)	14,383.14%
	Total Revenues	1,000.00	(68,133.36)	6,813.34%	83.33	(11,985.95)	14,383.
Expenditures							
52900	Other Finance	(1,000.00)	680.14	68.01%	(83.33)	62.83	75.40%
99100	Transfers Out	(151,000.00)	151,000.00	100.00%	(12,583.33)	0.00	0.00%
	Total Expenditures	(152,000.00)	151,680.14	99.79%	(12,666.67)	62.83	0.50%
Total	112 Courthouse & Jail Maintenance	(151,000.00)	83,546.78	55.33%	(12,583.33)	(11,923.12)	-94.75%

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	12,461.00	(17,020.81)	136.59%	1,038.42	(3,024.10)	291.22%
	Total Revenues	12,461.00	(17,020.81)	136.59%	1,038.42	(3,024.10)	291.22%
Expenditures							
52900	Other Finance	(200.00)	171.29	85.65%	(16.67)	16.33	97.98%
54210	Jail	(2,000.00)	0.00	0.00%	(166.67)	0.00	0.00%
	Total Expenditures	(2,200.00)	171.29	7.79%	(183.33)	16.33	8.91%
Total	114 Law Library	10,261.00	(16,849.52)	164.21%	855.08	(3,007.77)	351.75%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,422,500.00	(2,515,496.83)	103.84%	201,875.00	(21,267.09)	10.53%
40120	Trustee's Collections - Prior Year	35,000.00	(46,792.43)	133.69%	2,916.67	(286.85)	9.83%
40125	Trustee's Collections - Bankruptcy	0.00	(366.38)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	35,000.00	(43,767.32)	125.05%	2,916.67	(12,757.17)	437.39%
40140	Interest And Penalty	10,000.00	(11,692.29)	116.92%	833.33	(862.10)	103.45%
40150	Pick-Up Taxes	2,500.00	(4,722.30)	188.89%	208.33	(1,061.55)	509.54%
40162	Payments In Lieu Of Taxes-Local	8,000.00	(8,307.70)	103.85%	666.67	(7,808.24)	1,171.24%
40320	Bank Excise Tax	10,000.00	(6,900.05)	69.00%	833.33	0.00	0.00%
44145	Sale Of Recycled Materials	140,000.00	0.00	0.00%	11,666.67	0.00	0.00%
47590	Other Federal Through State	351,819.00	0.00	0.00%	29,318.25	0.00	0.00%
49700	Insurance Recovery	6,925.00	(97,642.00)	1,409.99%	577.08	(90,817.00)	15,737.24%
Total Revenues		3,021,744.00	(2,735,687.30)	90.53%	251,812.00	(134,860.00)	53.56%
Expenditures							
55731	Waste Pickup	(2,864,203.00)	2,425,815.82	84.69%	(238,683.58)	129,860.90	54.41%
Total Expenditures		(2,864,203.00)	2,425,815.82	84.69%	(238,683.58)	129,860.90	54.41%
Total	116 Solid Waste/Sanitation	157,541.00	(309,871.48)	196.69%	13,128.42	(4,999.10)	38.08%

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121 Special Purpose - TN Opioid Abatement Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Interest Earned	0.00	(8,228.84)	0.00%	0.00	(616.30)	0.00%
44170	Miscellaneous Refunds	75,500.00	(75,500.00)	100.00%	6,291.67	0.00	0.00%
46845	Opioid Settlement Funds - TN	191,511.00	(151,109.44)	78.90%	15,959.25	0.00	0.00%
	Total Revenues	267,011.00	(234,838.28)	87.95%	22,250.92	(616.30)	2.77%
Expenditures							
58400	Other Charges	(270,757.02)	214,306.12	79.15%	(22,563.09)	0.00	0.00%
	Total Expenditures	(270,757.02)	214,306.12	79.15%	(22,563.09)	0.00	0.00%
Total	121 Special Purpose - TN Opioid Abatement	(3,746.02)	(20,532.16)	-548.11%	(312.17)	(616.30)	-197.43%

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42140	Drug Control Fines - Circuit Court	7,340.00	(9,657.99)	131.58%	611.67	(288.24)	47.12%
42340	Drug Control Fines - General Sessions	10,000.00	(10,417.99)	104.18%	833.33	(1,922.32)	230.68%
42410	Fines - Juvenile Court	0.00	40.00	0.00%	0.00	40.00	0.00%
42865	Drug Task Force Forfeitures And	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
42910	Proceeds From Confiscated Property	10,000.00	0.00	0.00%	833.33	0.00	0.00%
44110	Interest Earned	0.00	(2,065.42)	0.00%	0.00	(171.67)	0.00%
44530	Sale Of Equipment	10,177.00	(8,450.00)	83.03%	848.08	0.00	0.00%
48610	Donations	250.00	(250.00)	100.00%	20.83	0.00	0.00%
	Total Revenues	87,767.00	(30,801.40)	35.09%	7,313.92	(2,342.23)	32.02%
Expenditures							
54150	Drug Enforcement	(99,167.00)	30,862.10	31.12%	(8,263.92)	13.32	0.16%
	Total Expenditures	(99,167.00)	30,862.10	31.12%	(8,263.92)	13.32	0.16%
Total	122 Drug Control	(11,400.00)	60.70	0.53%	(950.00)	(2,328.91)	-245.15%

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127 American Rescue Plan Act Grant		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47409	American Rescue Plan Act Grant -	5,075,000.00	0.00	0.00%	422,916.67	0.00	0.00%
48990	Other	0.00	(25,924.28)	0.00%	0.00	0.00	0.00%
	Total Revenues	5,075,000.00	(25,924.28)	0.51%	422,916.67	0.00	0.00%
Expenditures							
58836	American Rescue Plan Act Grant -	(5,075,000.00)	0.00	0.00%	(422,916.67)	0.00	0.00%
	Total Expenditures	(5,075,000.00)	0.00	0.00%	(422,916.67)	0.00	0.00%
Total	127 American Rescue Plan Act Grant	0.00	(25,924.28)	100.00%	0.00	0.00	0.00%

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Interest Earned	4,000.00	(459,141.95)	11,478.55%	333.33	(76,872.06)	23,061.62%
44120	Lease/Rentals/PPP	852,002.00	(993,669.00)	116.63%	71,000.17	(70,833.50)	99.77%
	Total Revenues	856,002.00	(1,452,810.95)	169.72%	71,333.50	(147,705.56)	207.06%
Expenditures							
52900	Other Finance	(10,100.00)	9,228.42	91.37%	(841.67)	0.00	0.00%
	Total Expenditures	(10,100.00)	9,228.42	91.37%	(841.67)	0.00	0.00%
Total	128 Other Special Revenue Fund	845,902.00	(1,443,582.53)	170.66%	70,491.83	(147,705.56)	209.54%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	3,161,200.00	(3,270,140.92)	103.45%	263,433.33	(27,648.01)	10.50%
40120	Trustee's Collections - Prior Year	50,000.00	(60,902.67)	121.81%	4,166.67	(391.38)	9.39%
40125	Trustee's Collections - Bankruptcy	0.00	(476.29)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,000.00	(56,897.53)	113.80%	4,166.67	(16,584.32)	398.02%
40140	Interest And Penalty	11,000.00	(15,260.65)	138.73%	916.67	(1,133.79)	123.69%
40150	Pick-Up Taxes	3,000.00	(6,138.43)	204.61%	250.00	(1,380.00)	552.00%
40162	Payments In Lieu Of Taxes-Local	10,000.00	(10,800.87)	108.01%	833.33	(10,151.52)	1,218.18%
40320	Bank Excise Tax	10,000.00	(8,970.78)	89.71%	833.33	0.00	0.00%
43190	Other General Service Charges	55,000.00	(62,414.47)	113.48%	4,583.33	(7,580.00)	165.38%
44110	Interest Earned	0.00	(311,639.09)	0.00%	0.00	(25,857.90)	0.00%
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
46420	State Aid Program	350,000.00	(628,861.45)	179.67%	29,166.67	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	1,600,000.00	(2,482,272.69)	155.14%	133,333.33	(420,563.53)	315.42%
46925	Hybrid/Electric Vehicle Registration	7,000.00	(39,113.88)	558.77%	583.33	(3,657.78)	627.05%
46930	Petroleum Special Tax	36,000.00	(36,231.99)	100.64%	3,000.00	(6,038.66)	201.29%
47230	Disaster Relief	62,741.64	(62,741.64)	100.00%	5,228.47	0.00	0.00%
49700	Insurance Recovery	1,715.85	(16,110.34)	938.91%	142.99	(11,609.36)	8,119.14%
Total Revenues		5,407,657.49	(7,068,973.69)	130.72%	450,638.12	(532,596.25)	118.19%
Expenditures							
61000	Administration	(372,732.00)	343,525.40	92.16%	(31,061.00)	28,161.49	90.67%
62000	Highway And Bridge Maintenance	(3,732,992.79)	3,321,624.32	88.98%	(311,082.73)	211,686.86	68.05%
63100	Operation And Maintenance Of	(1,542,910.54)	1,303,873.15	84.51%	(128,575.88)	1,133.78	0.88%
63400	Quarry Operations	(1,129,255.00)	1,051,361.20	93.10%	(94,104.58)	102,721.52	109.16%
63500	Asphalt Plant Operations	(32,600.00)	25,118.80	77.05%	(2,716.67)	(992.50)	-36.53%
65000	Other Charges	(256,073.00)	234,870.07	91.72%	(21,339.42)	2,634.81	12.35%
66000	Employee Benefits	(83,881.00)	83,881.00	100.00%	(6,990.08)	0.00	0.00%
68000	Capital Outlay	(251,660.00)	160,000.00	63.58%	(20,971.67)	160,000.00	762.93%
Total Expenditures		(7,402,104.33)	6,524,253.94	88.14%	(616,842.03)	505,345.96	81.92%
Total	131 Highway/Public Works	(1,994,446.84)	(544,719.75)	-27.31%	(166,203.90)	(27,250.29)	-16.40%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,385,750.00	(11,770,797.16)	103.38%	948,812.50	(47,855.90)	5.04%
40120	Trustee's Collections - Prior Year	203,000.00	(278,065.65)	136.98%	16,916.67	(1,685.00)	9.96%
40125	Trustee's Collections - Bankruptcy	0.00	(1,721.95)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	341,415.00	(210,083.12)	61.53%	28,451.25	(61,234.41)	215.23%
40140	Interest And Penalty	41,000.00	(57,008.72)	139.05%	3,416.67	(4,286.75)	125.47%
40150	Pick-Up Taxes	10,000.00	(22,185.99)	221.86%	833.33	(4,989.25)	598.71%
40161	Payments In Lieu Of Taxes - T. V. A.	13,000.00	(12,188.65)	93.76%	1,083.33	(1,108.06)	102.28%
40162	Payments In Lieu Of Taxes-Local	35,210.00	(39,047.77)	110.90%	2,934.17	(36,700.22)	1,250.79%
40210	Local Option Sales Tax	8,112,335.00	(10,487,382.09)	129.28%	676,027.92	(1,798,909.97)	266.10%
40275	Local Option Mixed Drink Taxes	30,000.00	(70,654.34)	235.51%	2,500.00	(20,166.86)	806.67%
40320	Bank Excise Tax	25,000.00	(32,431.57)	129.73%	2,083.33	0.00	0.00%
41110	Marriage Licenses	2,400.00	(2,909.61)	121.23%	200.00	(622.25)	311.13%
43570	Recelpts From Individual Schools	72,000.00	(80,487.53)	111.79%	6,000.00	(44,810.51)	746.84%
43581	Community Service Fees - Children	204,000.00	(253,783.03)	124.40%	17,000.00	(50,646.32)	297.92%
44145	Sale Of Recycled Materials	0.00	(4,210.40)	0.00%	0.00	(1,523.20)	0.00%
44165	Rebates	25,841.92	(29,931.11)	115.82%	2,153.49	(2,089.19)	97.01%
44170	Miscellaneous Refunds	30,000.00	(21,455.95)	71.52%	2,500.00	(7,953.50)	318.14%
44530	Sale Of Equipment	0.00	(15,700.00)	0.00%	0.00	0.00	0.00%
44540	Sale Of Property	1,900.00	(8,150.00)	428.95%	158.33	0.00	0.00%
44560	Damages Recovered From Individuals	0.00	(240.00)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	12,468.38	(14,671.78)	117.67%	1,039.03	0.00	0.00%
44990	Other Local Revenues	500.00	(72.00)	14.40%	41.67	(72.00)	172.80%
46510	Tennessee Investment in Student	51,885,707.00	(52,187,164.51)	100.58%	4,323,808.92	(5,103,271.47)	118.03%
46513	TISA - On-behalf Payments	113,936.02	(93,490.09)	82.05%	9,494.67	(93,490.09)	984.66%
46515	Early Childhood Education	796,879.08	(828,732.94)	104.00%	66,406.59	(228,745.56)	344.46%
46590	Other State Education Funds	2,572,328.95	(4,526,086.39)	175.95%	214,360.75	(1,690,471.86)	788.61%
46596	Paid Parental Leave	0.00	(183,543.09)	0.00%	0.00	(68,248.30)	0.00%
46610	Career Ladder Program	33,000.00	(36,327.19)	110.08%	2,750.00	(1,134.20)	41.24%
46790	Other Vocational	676,971.45	(611,236.56)	90.29%	56,414.29	(143,158.62)	253.76%
46830	Beer Tax	18,500.00	(20,828.22)	112.58%	1,541.67	(3,872.00)	251.16%
46840	Alcoholic Beverage Tax	85,000.00	(111,134.98)	130.75%	7,083.33	(15,738.98)	222.20%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(1,261,288.81)	109.68%	95,833.33	(315,322.21)	329.03%
46980	Other State Grants	274,958.98	(65,015.76)	23.65%	22,913.25	(56,515.76)	246.65%
46990	Other State Revenues	25,000.00	(25,000.00)	100.00%	2,083.33	0.00	0.00%
47143	IDEA High Cost	81,968.22	(61,968.22)	75.60%	6,830.69	0.00	0.00%
47230	Disaster Relief	0.00	(18,020.22)	0.00%	0.00	0.00	0.00%
47240	Medicaid	0.00	(230,354.64)	0.00%	0.00	(10,633.17)	0.00%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
47640	ROTC Reimbursement	73,000.00	(75,140.83)	102.93%	6,083.33	(7,211.14)	118.54%
48130	Contributions	119,248.00	(118,998.00)	99.79%	9,937.33	(108,798.00)	1,094.84%
48990	Other	75,000.00	0.00	0.00%	6,250.00	0.00	0.00%
49700	Insurance Recovery	96,404.67	(103,336.05)	107.19%	8,033.72	(1,498.85)	18.66%
49800	Transfers In	162,455.00	(192,206.92)	118.31%	13,537.92	(157,206.92)	1,161.23%
Total Revenues		78,786,177.67	(84,163,051.84)	106.82%	6,565,514.81	(10,089,970.52)	153.68%
Expenditures							
71100	Regular Instruction Program	(38,534,043.59)	36,495,758.17	94.71%	(3,211,170.30)	8,534,761.59	265.78%
71150	Alternative Instruction Program	(178,461.55)	160,408.54	89.88%	(14,871.80)	39,127.77	263.10%
71200	Special Education Program	(5,044,815.53)	4,664,475.42	92.46%	(420,401.29)	1,128,484.93	268.43%
71300	Career and Technical Education	(4,334,115.55)	3,302,025.20	76.19%	(361,176.30)	676,407.62	187.28%
72110	Attendance	(384,973.75)	374,368.06	97.25%	(32,081.15)	48,435.08	150.98%
72120	Health Services	(1,051,202.04)	1,004,923.19	95.60%	(87,600.17)	211,126.90	241.01%
72130	Other Student Support	(3,318,573.22)	2,719,804.44	81.96%	(276,547.77)	578,959.91	209.35%
72210	Regular Instruction Program	(3,297,044.25)	2,825,640.59	85.70%	(274,753.69)	639,674.95	232.82%
72215	Alternative Instruction Program	(43,871.24)	41,088.17	93.66%	(3,655.94)	6,194.29	169.43%
72220	Special Education Program	(955,334.82)	876,165.04	91.71%	(79,611.24)	140,303.38	176.24%
72230	Career and Technical Education	(404,546.61)	358,696.55	88.67%	(33,712.22)	38,501.69	114.21%
72250	Education Technology	(1,726,335.57)	1,672,445.11	96.88%	(143,861.30)	63,695.05	44.28%
72310	Board Of Education	(1,021,726.20)	944,584.25	92.45%	(85,143.85)	51,456.42	60.43%
72320	Office Of The Superintendent	(367,866.11)	346,807.61	94.28%	(30,655.51)	28,208.38	92.02%
72410	Office Of The Principal	(4,991,200.26)	4,693,035.11	94.03%	(415,933.36)	648,845.90	156.00%
72510	Fiscal Services	(640,353.00)	640,353.00	100.00%	(53,362.75)	640,353.00	1,200.00%
72520	Human Services/Personnel	(209,018.13)	198,325.49	94.88%	(17,418.18)	14,926.18	85.69%
72610	Operation and Maintenance of Plant	(6,167,105.13)	5,773,174.14	93.61%	(513,925.43)	517,292.45	100.66%
72620	Maintenance Of Plant	(2,930,476.59)	2,406,662.17	82.13%	(244,206.38)	91,880.00	37.62%
72710	Transportation	(4,244,832.46)	3,863,400.54	91.01%	(353,736.04)	618,656.87	174.89%
73100	Food Service	(45,060.00)	42,204.93	93.66%	(3,755.00)	42,204.93	1,123.97%
73300	Community Services	(443,453.92)	415,597.22	93.72%	(36,954.49)	52,632.87	142.43%
73400	Early Childhood Education	(1,035,866.06)	980,261.04	94.63%	(86,322.17)	238,475.58	276.26%
76100	Regular Capital Outlay	(925,703.37)	678,009.66	73.24%	(77,141.95)	48,112.50	62.37%
82100	Principal On Debt	(170,366.00)	170,364.00	100.00%	(14,197.17)	0.00	0.00%
82200	Interest On Debt	(10,142.00)	9,444.00	93.12%	(845.17)	0.00	0.00%
99100	Transfers Out	(6,341,997.24)	6,283,533.24	99.08%	(528,499.77)	430,000.00	81.36%
Total Expenditures		(88,818,484.19)	81,941,554.88	92.26%	(7,401,540.35)	15,528,718.24	209.80%
Total	141 General Purpose School	(10,032,306.52)	(2,221,496.96)	-22.14%	(836,025.54)	5,438,747.72	650.55%

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-012 School Federal Projects - Title I - Cons Admin			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47141	ESEA	172,453.51	(165,360.06)	95.89%	14,371.13	(28,000.56)	194.84%
47146	English Language Acquisition Grants	0.00	(194.12)	0.00%	0.00	(194.12)	0.00%
47189	Title Ii	0.00	(8.02)	0.00%	0.00	(8.02)	0.00%
47590	Other Federal Through State	0.00	(1,454.47)	0.00%	0.00	(1,454.47)	0.00%
Total Revenues		172,453.51	(167,016.67)	96.85%	14,371.13	(29,657.17)	206.37%
Expenditures							
72210	Regular Instruction Program	(172,453.51)	167,016.67	96.85%	(14,371.13)	14,526.66	101.08%
Total Expenditures		(172,453.51)	167,016.67	96.85%	(14,371.13)	14,526.66	101.08%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(15,130.51)	0.00%

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142-102 School Federal Projects - Title I (Disadvantaged)		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47141	ESEA	2,321,550.43	(1,700,297.84)	73.24%	193,462.54	(325,384.45)	168.19%
47189	Title II	0.00	(335,757.47)	0.00%	0.00	(335,757.47)	0.00%
47590	Other Federal Through State	0.00	(55,475.71)	0.00%	0.00	(55,475.71)	0.00%
	Total Revenues	2,321,550.43	(2,091,531.02)	90.09%	193,462.54	(716,617.63)	370.42%
Expenditures							
71100	Regular Instruction Program	(1,639,847.63)	1,487,821.56	90.73%	(136,653.97)	334,578.05	244.84%
72130	Other Student Support	(62,351.75)	52,270.14	83.83%	(5,195.98)	10,609.18	204.18%
72210	Regular Instruction Program	(575,418.77)	507,507.04	88.20%	(47,951.56)	150,869.58	314.63%
72310	Board Of Education	0.00	0.00	0.00%	0.00	0.00	0.00%
99100	Transfers Out	(43,932.28)	43,932.28	100.00%	(3,661.02)	43,932.28	1,200.00%
	Total Expenditures	(2,321,550.43)	2,091,531.02	90.09%	(193,462.54)	539,989.09	279.12%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(176,628.54)	0.00%

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142-104 School Federal Projects - Title I D - Mountain		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-202 School Federal Projects - Title II - Part A (Highly		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47189	Title II	15,423.55	0.00	0.00%	1,285.30	0.00	0.00%
	Total Revenues	15,423.55	0.00	0.00%	1,285.30	0.00	0.00%
Expenditures							
72130	Other Student Support	0.00	0.00	0.00%	0.00	0.00	0.00%
72210	Regular Instruction Program	(15,323.55)	0.00	0.00%	(1,276.96)	0.00	0.00%
99100	Transfers Out	(100.00)	0.00	0.00%	(8.33)	0.00	0.00%
	Total Expenditures	(15,423.55)	0.00	0.00%	(1,285.30)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-302 School Federal Projects - Title Iii (Esl)			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47146	English Language Acquisition Grants	59,301.43	(37,101.58)	62.56%	4,941.79	(26,137.89)	528.92%
	Total Revenues	59,301.43	(37,101.58)	62.56%	4,941.79	(26,137.89)	528.92%
Expenditures							
71100	Regular Instruction Program	(44,949.20)	25,257.93	56.19%	(3,745.77)	25,257.93	674.31%
72130	Other Student Support	(13,953.20)	11,543.65	82.73%	(1,162.77)	(240.40)	-20.67%
72710	Transportation	(99.03)	0.00	0.00%	(8.25)	0.00	0.00%
99100	Transfers Out	(300.00)	300.00	100.00%	(25.00)	300.00	1,200.00%
	Total Expenditures	(59,301.43)	37,101.58	62.56%	(4,941.79)	25,317.53	512.32%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(820.36)	0.00%

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142-402 School Federal Projects - Title IV		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47590	Other Federal Through State	82,464.38	(72,352.02)	87.74%	6,872.03	(21,767.07)	316.75%
	Total Revenues	82,464.38	(72,352.02)	87.74%	6,872.03	(21,767.07)	316.75%
Expenditures							
72130	Other Student Support	(75,812.98)	67,236.95	88.69%	(6,317.75)	11,101.33	175.72%
72210	Regular Instruction Program	(6,151.40)	4,615.07	75.02%	(512.62)	0.00	0.00%
99110	Operating Tranfers To Primary Govts	(500.00)	500.00	100.00%	(41.67)	500.00	1,200.00%
	Total Expenditures	(82,464.38)	72,352.02	87.74%	(6,872.03)	11,601.33	168.82%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(10,165.74)	0.00%

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142-801 School Federal Projects - Carl Perkins Basic			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Program Improvement	139,304.04	(139,235.10)	99.95%	11,608.67	(10,463.93)	90.14%
	Total Revenues	139,304.04	(139,235.10)	99.95%	11,608.67	(10,463.93)	90.14%
Expenditures							
71300	Career and Technical Education	(104,427.65)	104,427.65	100.00%	(8,702.30)	(0.56)	-0.01%
72130	Other Student Support	(27,972.40)	27,972.40	100.00%	(2,331.03)	0.00	0.00%
72230	Career and Technical Education	(3,195.25)	3,126.31	97.84%	(266.27)	(68.94)	-25.89%
72710	Transportation	(987.11)	987.11	100.00%	(82.26)	0.00	0.00%
99100	Transfers Out	(2,721.63)	2,721.63	100.00%	(226.80)	2,721.63	1,200.00%
	Total Expenditures	(139,304.04)	139,235.10	99.95%	(11,608.67)	2,652.13	22.85%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(7,811.80)	0.00%

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142-806 School Federal Projects - Carl Perkins -Focus Area		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Program Improvement	50,000.00	(49,531.21)	99.06%	4,166.67	(14,870.75)	356.90%
	Total Revenues	50,000.00	(49,531.21)	99.06%	4,166.67	(14,870.75)	356.90%
Expenditures							
71300	Career and Technical Education	(50,000.00)	49,531.21	99.06%	(4,166.67)	1,310.00	31.44%
	Total Expenditures	(50,000.00)	49,531.21	99.06%	(4,166.67)	1,310.00	31.44%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(13,560.75)	0.00%

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142-892 School Federal Projects - IDEA Partnership for			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	100,000.00	(30,572.77)	30.57%	8,333.33	(9,608.67)	115.30%
	Total Revenues	100,000.00	(30,572.77)	30.57%	8,333.33	(9,608.67)	115.30%
Expenditures							
71200	Special Education Program	(88,000.00)	23,736.70	26.97%	(7,333.33)	(10,485.89)	-142.99%
72220	Special Education Program	(12,000.00)	6,836.07	56.97%	(1,000.00)	(1,500.75)	-150.08%
72710	Transportation	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	(100,000.00)	30,572.77	30.57%	(8,333.33)	(11,986.64)	-143.84%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	(21,595.31)	0.00%

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142-902 School Federal Projects - Idea		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	2,218,237.39	(1,933,352.06)	87.16%	184,853.12	(684,928.31)	370.53%
	Total Revenues	2,218,237.39	(1,933,352.06)	87.16%	184,853.12	(684,928.31)	370.53%
Expenditures							
71200	Special Education Program	(1,521,209.39)	1,342,303.81	88.24%	(126,767.45)	321,953.82	253.97%
72220	Special Education Program	(569,138.97)	486,151.25	85.42%	(47,428.25)	103,784.88	218.83%
72710	Transportation	(79,471.02)	56,414.72	70.99%	(6,622.59)	14,517.37	219.21%
99110	Operating Tranfers To Primary Govts	(48,418.01)	48,418.01	100.00%	(4,034.83)	48,418.01	1,200.00%
	Total Expenditures	(2,218,237.39)	1,933,287.79	87.15%	(184,853.12)	488,674.08	264.36%
Total	142 School Federal Projects	0.00	(64.27)	100.00%	0.00	(196,254.23)	0.00%

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142-911 School Federal Projects - Preschool (Special		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47145	Special Education Preschool Grants	89,646.95	(379.05)	0.42%	7,470.58	0.00	0.00%
	Total Revenues	89,646.95	(379.05)	0.42%	7,470.58	0.00	0.00%
Expenditures							
71200	Special Education Program	(89,646.95)	379.05	0.42%	(7,470.58)	0.00	0.00%
71300	Career and Technical Education	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	(89,646.95)	379.05	0.42%	(7,470.58)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-922 School Federal Projects - Elementary Literacy		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-923 School Federal Projects - Secondary Literacy		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

142-938 School Federal Projects - Math Implementation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-953 School Federal Projects - Summer Literacy		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-955 School Federal Projects - Elementary Literacy		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-956 School Federal Projects - Secondary Literacy		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47590	Other Federal Through State	7,000.00	(7,000.00)	100.00%	583.33	0.00	0.00%
	Total Revenues	7,000.00	(7,000.00)	100.00%	583.33	0.00	0.00%
Expenditures							
73400	Early Childhood Education	(7,000.00)	7,000.00	100.00%	(583.33)	0.00	0.00%
	Total Expenditures	(7,000.00)	7,000.00	100.00%	(583.33)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

142-958 School Federal Projects - Early Literacy Networks		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-999 School Federal Projects - General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	0.00	(704.25)	0.00%	0.00	0.00	0.00%
43522	Lunch Payments - Adults	50,000.00	(20,695.50)	41.39%	4,166.67	(40.15)	0.96%
43523	Income From Breakfast	0.00	(312.50)	0.00%	0.00	0.00	0.00%
43525	A La Carte Sales	250,200.00	(314,652.21)	125.76%	20,850.00	(1,363.16)	6.54%
43990	Other Charges For Services	5,500.00	(4,026.08)	73.20%	458.33	0.00	0.00%
44110	Interest Earned	96,000.00	(110,749.55)	115.36%	8,000.00	(9,628.04)	120.35%
44165	Rebates	0.00	(33,675.27)	0.00%	0.00	(17,126.99)	0.00%
44530	Sale Of Equipment	100.00	0.00	0.00%	8.33	0.00	0.00%
46520	School Food Service	42,445.00	(37,570.19)	88.51%	3,537.08	0.00	0.00%
47111	Section 4 - Lunch	3,480,000.00	(3,454,687.32)	99.27%	290,000.00	(45,008.76)	15.52%
47112	USDA - Commodities	360,000.00	(354,817.26)	98.56%	30,000.00	(354,817.26)	1,182.72%
47113	Breakfast	970,798.00	(1,094,228.86)	112.71%	80,899.83	(23,458.26)	29.00%
47114	USDA - Other	0.00	(9,507.45)	0.00%	0.00	0.00	0.00%
47115	USDA Food Service Equipment Grant	0.00	(1,730.00)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	11,314.76	(11,314.76)	100.00%	942.90	0.00	0.00%
49800	Transfers In	30,277.17	(30,277.17)	100.00%	2,523.10	0.00	0.00%
Total Revenues		5,296,634.93	(5,478,948.37)	103.44%	441,386.24	(451,442.62)	102.28%
Expenditures							
73100	Food Service	(6,237,131.93)	5,866,411.13	94.06%	(519,760.99)	822,220.79	158.19%
99100	Transfers Out	(108,798.00)	108,798.00	100.00%	(9,066.50)	108,798.00	1,200.00%
Total Expenditures		(6,345,929.93)	5,975,209.13	94.16%	(528,827.49)	931,018.79	176.05%
Total	143 Central Cafeteria	(1,049,295.00)	496,260.76	47.29%	(87,441.25)	479,576.17	548.46%

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,180,250.00	(2,263,946.81)	103.84%	181,687.50	(19,140.56)	10.53%
40120	Trustee's Collections - Prior Year	57,670.00	(42,584.81)	73.84%	4,805.83	(341.87)	7.11%
40125	Trustee's Collections - Bankruptcy	0.00	(329.73)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,369.00	(39,390.58)	78.20%	4,197.42	(11,481.45)	273.54%
40140	Interest And Penalty	11,737.00	(10,991.98)	93.65%	978.08	(837.64)	85.64%
40150	Pick-Up Taxes	1,000.00	(4,259.79)	425.98%	83.33	(955.40)	1,146.48%
40162	Payments In Lieu Of Taxes-Local	5,000.00	(7,477.05)	149.54%	416.67	(7,027.53)	1,686.61%
40210	Local Option Sales Tax	2,121,225.00	(3,044,998.10)	143.55%	176,768.75	(520,787.76)	294.62%
40240	Wheel Tax	1,150,000.00	(1,417,080.00)	123.22%	95,833.33	(256,115.40)	267.25%
40285	Adequate Facilities/Development Tax	350,000.00	(924,386.00)	264.11%	29,166.67	(76,028.00)	260.67%
40320	Bank Excise Tax	5,000.00	(6,210.15)	124.20%	416.67	0.00	0.00%
44110	Interest Earned	225,000.00	(3,629,731.46)	1,613.21%	18,750.00	(338,095.78)	1,803.18%
44170	Miscellaneous Refunds	0.00	(42.00)	0.00%	0.00	0.00	0.00%
44990	Other Local Revenues	927,975.00	(930,825.00)	100.31%	77,331.25	0.00	0.00%
47715	Tax Credit Bond Rebate	410,148.00	(191,848.96)	46.78%	34,179.00	0.00	0.00%
49800	Transfers In	644,324.00	(652,433.99)	101.26%	53,693.67	0.00	0.00%
	Total Revenues	8,139,698.00	(13,166,536.41)	161.76%	678,308.17	(1,230,811.39)	181.45%
Expenditures							
82110	General Government	(575,000.00)	575,000.00	100.00%	(47,916.67)	0.00	0.00%
82130	Education	(3,481,112.00)	3,072,956.44	88.28%	(290,092.67)	0.00	0.00%
82210	General Government	(354,325.00)	354,325.00	100.00%	(29,527.08)	0.00	0.00%
82230	Education	(1,901,077.00)	1,843,044.83	96.95%	(158,423.08)	0.00	0.00%
82310	General Government	(176,000.00)	115,952.31	65.88%	(14,666.67)	4,869.98	33.20%
99100	Transfers Out	(12,500,000.00)	12,500,000.00	100.00%	(1,041,666.67)	0.00	0.00%
	Total Expenditures	(18,987,514.00)	18,461,278.58	97.23%	(1,582,292.83)	4,869.98	0.31%
Total	151 General Debt Service	(10,847,816.00)	5,294,742.17	48.81%	(903,984.67)	(1,225,941.41)	-135.62%

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	726,750.00	(754,651.17)	103.84%	60,562.50	(6,379.91)	10.53%
40120	Trustee's Collections - Prior Year	7,000.00	(13,998.70)	199.98%	583.33	(83.53)	14.32%
40125	Trustee's Collections - Bankruptcy	0.00	(109.90)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000.00	(11,194.91)	223.90%	416.67	(1,891.88)	454.05%
40140	Interest And Penalty	3,000.00	(3,490.66)	116.36%	250.00	(256.29)	102.52%
40150	Pick-Up Taxes	2,000.00	(1,417.21)	70.86%	166.67	(318.46)	191.08%
40162	Payments In Lieu Of Taxes-Local	2,000.00	(4,428.44)	221.42%	166.67	(4,278.55)	2,567.13%
40240	Wheel Tax	1,152,000.00	(1,173,455.99)	101.86%	96,000.00	(112,702.40)	117.40%
40320	Bank Excise Tax	3,000.00	(2,070.73)	69.02%	250.00	0.00	0.00%
44110	Interest Earned	0.00	(104,330.68)	0.00%	0.00	(5,521.70)	0.00%
49800	Transfers In	13,181,940.00	(13,181,940.00)	100.00%	1,098,495.00	(220,000.00)	20.03%
	Total Revenues	15,082,690.00	(15,251,088.39)	101.12%	1,256,890.83	(351,432.72)	27.96%
Expenditures							
91120	Administration Of Justice Projects	(636,000.00)	486,724.43	76.53%	(53,000.00)	0.00	0.00%
91130	Public Safety Projects	(318,666.00)	318,666.00	100.00%	(26,555.50)	0.00	0.00%
91140	Public Health And Welfare Projects	(620,000.00)	619,303.07	99.89%	(51,666.67)	0.00	0.00%
91190	Other General Government Projects	(1,366,151.00)	1,316,161.36	96.34%	(113,845.92)	337.31	0.30%
91200	Highway & Street Capital Projects	(240,000.00)	0.00	0.00%	(20,000.00)	0.00	0.00%
95100	Capital Projects Donated To School	(12,500,000.00)	12,500,000.00	100.00%	(1,041,666.67)	0.00	0.00%
	Total Expenditures	(15,680,817.00)	15,240,854.86	97.19%	(1,306,734.75)	337.31	0.03%
Total	171 General Capital Projects	(598,127.00)	(10,233.53)	-1.71%	(49,843.92)	(351,095.41)	-704.39%

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40240	Wheel Tax	240,000.00	(244,612.55)	101.92%	20,000.00	(23,493.36)	117.47%
48130	Contributions	12,500,000.00	(12,500,000.00)	100.00%	1,041,666.67	0.00	0.00%
49800	Transfers In	5,993,256.07	(5,993,256.07)	100.00%	499,438.01	(170,000.00)	34.04%
	Total Revenues	18,733,256.07	(18,737,868.62)	100.02%	1,561,104.67	(193,493.36)	12.39%
Expenditures							
91300	Education Capital Projects	(33,246,881.01)	10,406,724.12	31.30%	(2,770,573.42)	71,446.93	2.58%
99100	Transfers Out	(61,355.00)	61,355.00	100.00%	(5,112.92)	61,355.00	1,200.00%
	Total Expenditures	(33,308,236.01)	10,468,079.12	31.43%	(2,775,686.33)	132,801.93	4.78%
Total	177 Education Capital Projects	(14,574,979.94)	(8,269,789.50)	-56.74%	(1,214,581.66)	(60,691.43)	-5.00%

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207 Solid Waste Disposal		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43106	Commercial And Industrl Waste Coll	950,000.00	(943,909.10)	99.36%	79,166.67	(167,744.24)	211.89%
43110	Tipping Fees	1,100,000.00	(1,220,845.93)	110.99%	91,666.67	(749,396.99)	817.52%
44110	Interest Earned	0.00	(9,943.24)	0.00%	0.00	(442.91)	0.00%
44120	Lease/Rentals/PPP	0.00	(6,012.00)	0.00%	0.00	(1,000.00)	0.00%
44145	Sale Of Recycled Materials	145,000.00	(215,248.00)	148.45%	12,083.33	(21,148.30)	175.02%
44170	Miscellaneous Refunds	45,000.00	(48,936.11)	108.75%	3,750.00	(2,205.81)	58.82%
46990	Other State Revenues	20,000.00	(20,800.97)	104.00%	1,666.67	0.00	0.00%
49200	Note Proceeds	0.00	(387,669.00)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	90,667.00	0.00	0.00%	7,555.58	90,667.00	-1,200.00%
49800	Transfers In	387,669.00	(269,382.57)	69.49%	32,305.75	(269,382.57)	833.85%
	Total Revenues	2,738,336.00	(3,122,746.92)	114.04%	228,194.67	(1,120,653.82)	491.10%
Expenditures							
55754	Landfill Operation And Maintenance	(4,115,551.00)	2,314,620.04	56.24%	(342,962.58)	(329,646.57)	-96.12%
99100	Transfers Out	(167,660.00)	0.00	0.00%	(13,971.67)	0.00	0.00%
	Total Expenditures	(4,283,211.00)	2,314,620.04	54.04%	(356,934.25)	(329,646.57)	-92.35%
Total	207 Solid Waste Disposal	(1,544,875.00)	(808,126.88)	-52.31%	(128,739.58)	(1,450,300.39)	-

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264 Employee Insurance No. 1		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43101	Self-Insurance	0.00	(517,581.73)	0.00%	0.00	(85,724.79)	0.00%
44170	Miscellaneous Refunds	0.00	(983.00)	0.00%	0.00	0.00	0.00%
Total Revenues		0.00	(518,564.73)	100.00%	0.00	(85,724.79)	0.00%
Expenditures							
72810	Central And Other	0.00	632,941.30	0.00%	0.00	54,992.10	0.00%
Total Expenditures		0.00	632,941.30	100.00%	0.00	54,992.10	0.00%
Total	264 Employee Insurance No. 1	0.00	114,376.57	100.00%	0.00	(30,732.69)	0.00%

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265 Employee Insurance No. 2		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43101	Self-Insurance	0.00	(193,440.70)	0.00%	0.00	(16,391.76)	0.00%
	Total Revenues	0.00	(193,440.70)	100.00%	0.00	(16,391.76)	0.00%
Expenditures							
58600	Employee Benefits	0.00	162,066.62	0.00%	0.00	7,622.17	0.00%
	Total Expenditures	0.00	162,066.62	100.00%	0.00	7,622.17	0.00%
Total	265 Employee Insurance No. 2	0.00	(31,374.08)	100.00%	0.00	(8,769.59)	0.00%

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351 Cities - Sales Tax		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	0.00	(8,922,669.85)	0.00%	0.00	(783,458.97)	0.00%
	Total Revenues	0.00	(8,922,669.85)	100.00%	0.00	(783,458.97)	0.00%
Expenditures							
52900	Other Finance	0.00	89,226.70	0.00%	0.00	7,834.59	0.00%
58700	Payments To Cities	0.00	8,833,443.15	0.00%	0.00	775,624.38	0.00%
	Total Expenditures	0.00	8,922,669.85	100.00%	0.00	783,458.97	0.00%
Total	351 Cities - Sales Tax	0.00	0.00	100.00%	0.00	0.00	0.00%

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352 City of Dandridge Property Tax		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	0.00	(1,136,911.00)	0.00%	0.00	(2,964.00)	0.00%
40120	Trustee's Collections - Prior Year	0.00	(52,162.00)	0.00%	0.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(589.00)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(16,870.99)	0.00%	0.00	(4,520.02)	0.00%
40140	Interest And Penalty	0.00	(8,161.79)	0.00%	0.00	(158.40)	0.00%
40150	Pick-Up Taxes	0.00	(2,867.00)	0.00%	0.00	0.00	0.00%
Total Revenues		0.00	(1,217,561.78)	100.00%	0.00	(7,642.42)	0.00%
Expenditures							
52900	Other Finance	0.00	24,125.15	0.00%	0.00	107.63	0.00%
58700	Payments To Cities	0.00	1,204,111.14	0.00%	0.00	19,599.60	0.00%
Total Expenditures		0.00	1,228,236.29	100.00%	0.00	19,707.23	0.00%
Total	352 City of Dandridge Property Tax	0.00	10,674.51	100.00%	0.00	12,064.81	0.00%

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353 Baneberry Property Taxes		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	0.00	(224,056.00)	0.00%	0.00	(38.00)	0.00%
40120	Trustee's Collections - Prior Year	0.00	(1,949.15)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(699.87)	0.00%	0.00	(3.00)	0.00%
Total Revenues		0.00	(226,705.02)	100.00%	0.00	(41.00)	0.00%
Expenditures							
52900	Other Finance	0.00	4,534.11	0.00%	0.00	0.81	0.00%
58700	Payments To Cities	0.00	225,167.29	0.00%	0.00	3,945.34	0.00%
Total Expenditures		0.00	229,701.40	100.00%	0.00	3,946.15	0.00%
Total	353 Baneberry Property Taxes	0.00	2,996.38	100.00%	0.00	3,905.15	0.00%

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354 City of New Market Property Taxes		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	0.00	(201,621.00)	0.00%	0.00	(306.51)	0.00%
40120	Trustee's Collections - Prior Year	0.00	(4,799.01)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(5,523.61)	0.00%	0.00	(145.47)	0.00%
40140	Interest And Penalty	0.00	(1,019.46)	0.00%	0.00	(18.04)	0.00%
Total Revenues		0.00	(212,963.08)	100.00%	0.00	(470.02)	0.00%
Expenditures							
52900	Other Finance	0.00	4,148.79	0.00%	0.00	6.49	0.00%
58700	Payments To Cities	0.00	210,581.83	0.00%	0.00	2,432.01	0.00%
Total Expenditures		0.00	214,730.62	100.00%	0.00	2,438.50	0.00%
Total	354 City of New Market Property Taxes	0.00	1,767.54	100.00%	0.00	1,968.48	0.00%

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921 Payroll Clearing Account 2		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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Fund : 101 General

Account Number	Account Description	Balance
Assets		
101-11120- - -	Cash On Hand	199.92
101-11130- - -	Cash In Bank	65,437.89
101-11140- - -	Cash With Trustee	24,311,459.50
101-11180- - -	Cash With Clerks, Register, And Sheriff	386,973.57
101-11410- - -	Accounts Receivable	2,487,687.02
101-11420- - -	Allowance For Uncollectibles-Contra Acct	(793,432.92)
101-11430- - -	Due From Other Governments	913,240.68
101-11500- - -	Property Taxes Receivable	18,738,663.00
101-11510- - -	Allowance For Uncollectable Property Tax	(545,731.00)
101-12140- - -	Other Restricted Assets	749,156.15
101-14100- - -	Estimated Revenues	35,996,932.50
101-14200- - -	Unliquidated Encumbrances (Control)	610,783.09
101-14500- - -	Expenditures - Current Year (Control)	33,332,716.68
101-14510- - -	Transfers To Other Funds (Control)	1,245,833.11
101-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	987,653.19
Total Assets		118,487,572.38
Total Assets and Deferred Outflows of Resources		118,487,572.38
Liabilities		
101-21100- - -	Accounts Payable	(82,956.71)
101-21310- - -	Income Tax Withheld And Unpaid	0.00
101-21310- -DA -	Income Tax Withheld And Unpaid - Dandridge Library	0.00
101-21310- -JC -	Income Tax Withheld And Unpaid - Jefferson City Library	0.00
101-21310- -SOILC-	Income Tax Withheld And Unpaid - Soil Conservation	0.00
101-21310- -SP -	Income Tax Withheld And Unpaid - Strawberry Plains Library	0.00
101-21310- -VCG -	Income Tax Withheld And Unpaid - Victim Coordinator Grant	0.00
101-21310- -WP -	Income Tax Withheld And Unpaid - White Pine Library	0.00
101-21320- - -	Social Security Tax	(0.02)
101-21320- -DA -	Social Security Tax - Dandridge Library	0.00
101-21320- -JC -	Social Security Tax - Jefferson City Library	0.00
101-21320- -SOILC-	Social Security Tax - Soil Conservation	0.00
101-21320- -SP -	Social Security Tax - Strawberry Plains Library	0.00
101-21320- -VCG -	Social Security Tax - Victim Coordinator Grant	0.00
101-21320- -WP -	Social Security Tax - White Pine Library	0.00
101-21325- - -	Employee Medicare Deduction	0.00

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Account Number	Account Description	Balance
101-21325- -DA -	Employee Medicare Deduction - Dandridge Library	0.00
101-21325- -JC -	Employee Medicare Deduction - Jefferson City Library	0.00
101-21325- -SOILC-	Employee Medicare Deduction - Soil Conservation	0.00
101-21325- -SP -	Employee Medicare Deduction - Strawberry Plains Library	0.00
101-21325- -VCG -	Employee Medicare Deduction - Victim Coordinator Grant	0.00
101-21325- -WP -	Employee Medicare Deduction - White Pine Library	0.00
101-21330- - -	Retirement Contributions	(127,940.13)
101-21330- -BSGMH-	Retirement Contributions - Baby Safe Grant Mental Health	0.00
101-21330- -DA -	Retirement Contributions - Dandridge Library	(745.00)
101-21330- -JC -	Retirement Contributions - Jefferson City Library	(1,152.05)
101-21330- -SOILC-	Retirement Contributions - Soil Conservation	(335.79)
101-21330- -SP -	Retirement Contributions - Strawberry Plains Library	(492.14)
101-21330- -VCG -	Retirement Contributions - Victim Coordinator Grant	(298.26)
101-21330- -WP -	Retirement Contributions - White Pine Library	(752.33)
101-21340- - -	Employee Insurance Deductions	0.00
101-21342- - -	Health Insurance	(271,833.00)
101-21343- - -	Dental / Vision	134.38
101-21344- - -	US ABLE	0.00
101-21345- - -	UNUM	(3,184.96)
101-21346- - -	Modern Woodmen	0.00
101-21347- - -	Health Savings Account	0.00
101-21350- - -	TSA - Nationwide	0.00
101-21351- - -	Medical Reimbursement Plan	0.00
101-21359- - -	Great West Hybrid	0.00
101-21360- - -	Garnishments And Levies	0.00
101-21392- - -	Direct Deposit	0.00
101-21399- - -	Other Payroll Deductions	(13,696.20)
101-21430- - -	Claims And Judgements Payable	0.00
101-21530- - -	Due To State Of Tennessee	(783.49)
101-21530- - -SRO	Due To State Of Tennessee - School Resource Officer	(29,266.00)
101-21530- -DA -	Due To State Of Tennessee - Dandridge Library	(22.53)
101-21530- -DRUGC-	Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530- -JC -	Due To State Of Tennessee - Jefferson City Library	(30.54)
101-21530- -SOILC-	Due To State Of Tennessee - Soil Conservation	0.00
101-21530- -SP -	Due To State Of Tennessee - Strawberry Plains Library	(21.00)

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Fund : 101 General

Account Number	Account Description	Balance
101-21530- -SRO -	Due To State Of Tennessee - SRO Reimbursements from BOE	0.00
101-21530- -VCG -	Due To State Of Tennessee - Victim Coordinator Grant	0.00
101-21530- -WP -	Due To State Of Tennessee - White Pine Library	(12.73)
101-26300- - -	Alimony/Child Support	0.00
101-28100- - -	Appropriations (Control)	(37,724,687.60)
101-28500- - -	Revenues (Control)	(39,251,519.02)
101-28510- - -	Transfers From Other Funds (Control)	(253,501.37)
101-29940- - -	Deferred Current Property Taxes	(17,776,187.00)
101-29945- - -	Deferred Delinquent Property Taxes	(351,344.00)
101-29990- - -	Other Deferred/Unavailable Revenue	(1,392,948.76)
	Total Liabilities	(97,305,276.25)
101-34110- - -	Encumbrances - Current Year	(610,783.09)
101-34120- - -	Encumbrances - Prior Year	(1,155,247.89)
101-34510- -ADA -	Restricted For General Government - Americans With Disability Act	(508,371.41)
101-34510- -CoC -	Restricted For General Government - County Clerk	(73,945.25)
101-34510- -GRANT-	Restricted For General Government - Health Dept Grant Funds	(25,000.00)
101-34510- -HMTAX-	Restricted For General Government - Hotel/Motel Occupancy Tax	(1,572,052.95)
101-34510- -RoD -	Restricted For General Government - Register Of Deeds	(129,829.05)
101-34510- -ADA -	Budget Restricted For General Government - Americans With Disability Act	26,024.41
101-34510- -HMTAX-	Budget Restricted For General Government - Hotel/Motel Occupancy Tax	119,209.85
101-34510- -RoD -	Budget Restricted For General Government - Register Of Deeds	7,454.00
101-34515- -CCFP -	Restricted For Finance - CO Clerk Fingerprint Fees	(9,288.00)
101-34515- -CoC -	Restricted For Finance - County Clerk	(186,007.30)
101-34515- -FIN -	Restricted For Finance - Finance	(8,229.82)
101-34515- -CoC -	Budget Restricted For Finance - County Clerk	20,411.95
101-34520- -CC -	Restricted For Administration Of Justice - Circuit Court	(14,184.21)
101-34520- -CHC -	Restricted For Administration Of Justice - Chancery Court	(55,608.59)
101-34520- -CRS -	Restricted For Administration Of Justice - Courtroom Security	(33,730.40)
101-34520- -DRUGC-	Restricted For Administration Of Justice - Drug Court	(2,865.74)
101-34520- -GS -	Restricted For Administration Of Justice - General Sessions Court	(202,210.10)
101-34520- -JVC -	Restricted For Administration Of Justice - Juvenile Court	(21,120.17)
101-34520- -LIT -	Restricted For Administration Of Justice - Litigation Tax	(404,759.38)
101-34520- -VAA -	Restricted For Administration Of Justice - Victims Assistance Assessments	(2,555.89)
101-34520- -CHC -	Budget Restricted For Administration Of Justice - Chancery Court	27,700.00
101-34520- -GS -	Budget Restricted For Administration Of Justice - General Sessions Court	35,580.00

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Fund : 101 General

Account Number	Account Description	Balance
101-34520- -LIT -	Budget Restricted For Administration Of Justice - Litigation Tax	290,500.00
101-34525- - -SRO	Restricted For Public Safety - School Resource Officer	(223.14)
101-34525- -SH -	Restricted For Public Safety - Sheriff	(38,174.87)
101-34525- -SOR -	Restricted For Public Safety - Sexual Offender Registry	(25,197.02)
101-34525- -SOR -	Budget Restricted For Public Safety - Sexual Offender Registry	44,284.00
101-34530- -FDCTY-	Restricted For Public Health And Welfare - FDCTY	0.00
101-34530- -OPIOD-	Restricted For Public Health And Welfare - TN OPIOID Fund	(115,762.70)
101-34530- -OPIOD-	Budget Restricted For Public Health And Welfare - TN OPIOID Fund	111,602.28
101-34535- -DA -	Restricted For Social, Cultural, Rec Ser - Dandridge Library	(25,122.22)
101-34535- -JC -	Restricted For Social, Cultural, Rec Ser - Jefferson City Library	(61,472.39)
101-34535- -SP -	Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	(8,220.92)
101-34535- -WP -	Restricted For Social, Cultural, Rec Ser - White Pine Library	(21,954.47)
101-34535- -DA -	Budget Restricted For Social, Cultural, Rec Ser - Dandridge Library	6,416.04
101-34535- -JC -	Budget Restricted For Social, Cultural, Rec Ser - Jefferson City Library	2,973.31
101-34535- -SP -	Budget Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	3,448.89
101-34535- -WP -	Budget Restricted For Social, Cultural, Rec Ser - White Pine Library	(681.00)
101-34585- - -	Restricted For Capital Projects	(13,337.01)
101-34585- -SPORT-	Restricted For Capital Projects - Sport Gaming Tax	(359,941.28)
101-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(1,080,969.29)
101-34610- - -	Committed For General Government	(548,555.00)
101-34610- -ECDEV-	Committed For General Government - Economic Development	(1,254,649.10)
101-34610- -INS -	Committed For General Government - Additonal Insurance Options Cost	(40,000.00)
101-34610- -STTOR-	Committed For General Government - State Contribution to Tourism	(10,000.00)
101-34610- -TN250-	Committed For General Government - Tourism - Marking Civil War Trail	(3,500.00)
101-34610- -INS -	Budget Committed For General Government - Additonal Insurance Options	(40,000.00)
101-34610- -STTOR-	Budget Committed For General Government - State Contribution to Tourism	(10,000.00)
101-34685- - -	Committed For Capital Projects	(1,364,000.00)
101-34685- -WEBSI-	Committed For Capital Projects - Website Design and Support Services	(40,500.00)
101-34710- - -	Assigned For General Government	(22,164.00)
101-34710- -BUILD-	Assigned For General Government - Maint/Buildings	(13,000.00)
101-34710- -COCMM-	Assigned For General Government - County Commission Training Expenses	(4,000.00)
101-34710- -INSPT-	Assigned For General Government - Building Inspection	(4,000.00)
101-34710- - -	Budget Assigned For General Government	31,300.00
101-34715- - -	Assigned For Finance	(48,239.95)
101-34720- -CC -	Assigned For Administration Of Justice - Circuit Court	(8,142.00)

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Fund : 101 General

Account Number	Account Description	Balance
101-34725- -SH -	Assigned For Public Safety - Sheriff	(87,045.51)
101-34725- -SH -	Budget Assigned For Public Safety - Sheriff	9,895.51
101-34730- - -	Assigned For Public Health And Welfare	0.00
101-34730- -EMS -	Assigned For Public Health And Welfare - Emergency Medical Services	(114,459.40)
101-34730- -EMS -	Budget Assigned For Public Health And Welfare - Emergency Medical Services	178,500.00
101-39000- - -	Unassigned	(5,728,846.12)
101-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(6,852,785.60)
101-39000- - -	Budget Unassigned	863,135.86
	Total Equities	(21,182,296.13)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(118,487,572.38)
Fund Totals:	101 General	0.00

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Fund : 112 Courthouse & Jail Maintenance			
Account Number	Account Description		Balance
Assets			
112-11140- - -	Cash With Trustee		200,770.91
112-11180- - -	Cash With Clerks, Register, And Sheriff		5,702.81
112-14100- - -	Estimated Revenues		1,000.00
112-14500- - -	Expenditures - Current Year (Control)		680.14
112-14510- - -	Transfers To Other Funds (Control)		151,000.00
	Total Assets		359,153.86
	Total Assets and Deferred Outflows of Resources		359,153.86
Liabilities			
112-28100- - -	Appropriations (Control)		(152,000.00)
112-28500- - -	Revenues (Control)		(68,133.36)
	Total Liabilities		(220,133.36)
112-34510- - -	Restricted For General Government		(290,020.50)
112-34510- - -	Budget Restricted For General Government		151,000.00
	Total Equities		(139,020.50)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(359,153.86)
Fund Totals:	112 Courthouse & Jail Maintenance		0.00

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Fund : 114 Law Library

Account Number	Account Description	Balance
Assets		
114-11140- - -	Cash With Trustee	59,779.64
114-11180- - -	Cash With Clerks, Register, And Sheriff	1,391.29
114-14100- - -	Estimated Revenues	12,461.00
114-14500- - -	Expenditures - Current Year (Control)	171.29
	Total Assets	73,803.22
	Total Assets and Deferred Outflows of Resources	73,803.22
Liabilities		
114-28100- - -	Appropriations (Control)	(2,200.00)
114-28500- - -	Revenues (Control)	(17,020.81)
	Total Liabilities	(19,220.81)
114-34520- - -	Restricted For Administration Of Justice	(44,321.41)
114-34520- - -	Budget Restricted For Administration Of Justice	(10,261.00)
	Total Equities	(54,582.41)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(73,803.22)
Fund Totals:	114 Law Library	0.00

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Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
Assets		
116-11140- - -	Cash With Trustee	1,742,258.37
116-11180- - -	Cash With Clerks, Register, And Sheriff	6,969.62
116-11410- - -	Accounts Receivable	6,032.99
116-11440- - -	Due From Other Funds	90,667.00
116-11500- - -	Taxes Receivable	2,757,190.00
116-11510- - -	Allowance For Uncollectable Property Tax	(80,844.00)
116-14100- - -	Estimated Revenues	3,021,744.00
116-14200- - -	Unliquidated Encumbrances (Control)	638,203.27
116-14500- - -	Expenditures - Current Year (Control)	1,787,612.55
116-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	0.00
	Total Assets	9,969,833.80
	Total Assets and Deferred Outflows of Resources	9,969,833.80
Liabilities		
116-21100- - -	Accounts Payable	(1,292.77)
116-21200- - -	Accrued Payroll	(36,955.19)
116-21310- - -	Income Tax Withheld And Unpaid	1,601.53
116-21320- - -	Social Security Tax	3,113.72
116-21325- - -	Employee Medicare Deduction	728.22
116-21330- - -	Retirement Contributions	(4,632.60)
116-21342- - -	Health Insurance	0.00
116-21343- - -	Dental Insurance	0.00
116-21344- - -	Usable	0.00
116-21345- - -	Unum	(0.25)
116-21359- - -	Great West Hybrid	966.14
116-21392- - -	Direct Deposit	20,169.93
116-21530- - -	Due To State Of Tennessee	(94.16)
116-26300- - -	Alimony/Child Support	451.84
116-28100- - -	Appropriations (Control)	(2,864,203.00)
116-28500- - -	Revenues (Control)	(2,638,045.30)
116-28510- - -	Transfers From Other Funds (Control)	(97,642.00)
116-29940- - -	Deferred Current Property Taxes	(2,614,145.00)
116-29945- - -	Deferred Delinquent Property Taxes	(52,440.00)
	Total Liabilities	(8,282,418.89)
116-34110- - -	Encumbrances - Current Year	(638,203.27)

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Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
116-34120- - -	Encumbrances - Prior Year	(105,536.51)
116-34530- - -	Restricted For Public Health And Welfare	(785,762.65)
116-34530- - -	Budget Restricted For Public Health And Welfare	(180,061.00)
116-34630- -INS -	Budget Committed For Public Health And Welfare - Additonal Insurance	(3,500.00)
116-39000- - -	Unassigned	(371.48)
116-39000- - -	Budget Unassigned	26,020.00
	Total Equities	(1,687,414.91)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(9,969,833.80)
Fund Totals:	116 Solid Waste/Sanitation	0.00

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Fund : 121 Special Purpose - TN Opioid Abatement Fund

Account Number	Account Description	Balance
Assets		
121-11140- - -	Cash With Trustee	215,789.18
121-14100- - -	Estimated Revenues	267,011.00
121-14200- - -	Unliquidated Encumbrances (Control)	0.00
121-14500- - -	Expenditures - Current Year (Control)	214,306.12
	Total Assets	697,106.30
	Total Assets and Deferred Outflows of Resources	697,106.30
Liabilities		
121-28100- - -	Appropriations (Control)	(270,757.02)
121-28500- - -	Revenues (Control)	(234,838.28)
	Total Liabilities	(505,595.30)
121-34110- - -	Encumbrances - Current Year	0.00
121-34525- - -	Restricted For Public Safety	(195,257.02)
121-34525- - -	Budget Restricted For Public Safety	3,746.02
121-34530- -TNABT-	Restricted For Public Health And Welfare - TN Opioid Abatement Funds	3,746.02
121-39000- - -	Unassigned	(3,746.02)
	Total Equities	(191,511.00)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(697,106.30)
Fund Totals:	121 Special Purpose - TN Opioid Abatement Fund	0.00

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Fund : 122 Drug Control

Account Number	Account Description	Balance
Assets		
122-11140- - -	Cash With Trustee	60,074.18
122-11180- - -	Cash With Clerks, Register, And Sheriff	839.32
122-11410- - -	Accounts Receivable	0.00
122-14100- - -	Estimated Revenues	87,767.00
122-14200- - -	Unliquidated Encumbrances (Control)	1,112.95
122-14500- - -	Expenditures - Current Year (Control)	29,749.15
122-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	2,769.75
	Total Assets	182,312.35
	Total Assets and Deferred Outflows of Resources	182,312.35
Liabilities		
122-28100- - -	Appropriations (Control)	(99,167.00)
122-28500- - -	Revenues (Control)	(30,801.40)
	Total Liabilities	(129,968.40)
122-34110- - -	Encumbrances - Current Year	(1,112.95)
122-34120- - -	Encumbrances - Prior Year	(2,769.75)
122-34525- - -	Restricted For Public Safety	(33,801.25)
122-34525- -DEDCP-	Restricted For Public Safety - Drug Enforcement Drug Control Payments	(26,060.00)
122-34525- - -	Budget Restricted For Public Safety	11,400.00
	Total Equities	(52,343.95)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(182,312.35)
Fund Totals:	122 Drug Control	0.00

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Fund : 127 American Rescue Plan Act Grant			
Account Number	Account Description		Balance
Assets			
127-11140- - -	Cash With Trustee		123,300.97
127-11430- - -	Due From Other Governments		0.00
127-14100- - -	Estimated Revenues		5,075,000.00
127-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc		635,863.61
	Total Assets		5,834,164.58
	Total Assets and Deferred Outflows of Resources		5,834,164.58
Liabilities			
127-21900- - -	Other Current Liabilities		(6,797.74)
127-28100- - -	Appropriations (Control)		(5,075,000.00)
127-28500- - -	Revenues (Control)		(25,924.28)
	Total Liabilities		(5,107,722.02)
127-34120- - -	Encumbrances - Prior Year		(2,444,802.93)
127-34512- - -	Restricted for Gen Govt - American Rescue Plan Act		1,750,953.38
127-34512- -JCOB -	Restricted for Gen Govt - American Rescue Plan Act - Jefferson County Office		(32,593.01)
	Total Equities		(726,442.56)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(5,834,164.58)
Fund Totals:	127 American Rescue Plan Act Grant		0.00

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Fund : 128 Other Special Revenue Fund

Account Number	Account Description	Balance
Assets		
128-11140- - -	Cash With Trustee	13,154,936.28
128-11180- - -	Cash With Clerks, Register, And Sheriff	70,833.50
128-11410- - -	Accounts Receivable	39,102.56
128-12210- - -	Leases Receivable - Long Term	20,801,310.49
128-14100- - -	Estimated Revenues	856,002.00
128-14500- - -	Expenditures - Current Year (Control)	9,228.42
	Total Assets	34,931,413.25
	Total Assets and Deferred Outflows of Resources	34,931,413.25
Liabilities		
128-28100- - -	Appropriations (Control)	(10,100.00)
128-28500- - -	Revenues (Control)	(1,452,810.95)
128-29975- - -	Deferred Leases Receivable	(20,801,310.49)
128-29990- - -	Other Deferred/Unavailable Revenue	141,667.00
	Total Liabilities	(22,122,554.44)
128-34645- - -	Committed For Other Operations	(11,962,956.81)
128-34645- - -	Budget Committed For Other Operations	(845,902.00)
	Total Equities	(12,808,858.81)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(34,931,413.25)
Fund Totals:	128 Other Special Revenue Fund	0.00

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Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
Assets		
131-11140- - -	Cash With Trustee	8,818,085.38
131-11180- - -	Cash With Clerks, Register, And Sheriff	10,390.50
131-11410- - -	Accounts Receivable	7,843.51
131-11430- - -	Due From Other Governments	439,407.56
131-11500- - -	Property Taxes Receivable	3,849,839.00
131-11510- - -	Allowance For Uncollectable Property Tax	(109,175.00)
131-14100- - -	Estimated Revenues	5,407,657.49
131-14200- - -	Unliquidated Encumbrances (Control)	404,419.04
131-14500- - -	Expenditures - Current Year (Control)	6,119,834.90
131-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	46,414.60
	Total Assets	24,994,716.98
	Total Assets and Deferred Outflows of Resources	24,994,716.98
Liabilities		
131-21100- - -	Accounts Payable	(24,856.19)
131-21200- - -	Accrued Payroll	(101,198.37)
131-21310- - -	Income Tax Withheld And Unpaid	6,960.86
131-21320- - -	Social Security Tax	10,076.62
131-21325- - -	Employee Medicare Deduction	2,356.70
131-21330- - -	Retirement Contributions	(18,963.60)
131-21342- - -	Health Insurance	0.00
131-21343- - -	Dental Insurance	1,234.55
131-21344- - -	Usable	0.00
131-21345- - -	Unum	0.00
131-21350- - -	Valic Annuity	630.00
131-21359- - -	Great West Hybrid	2,162.41
131-21360- - -	Garnishments And Levies	0.00
131-21390- - -	Professional Dues	0.00
131-21392- - -	Direct Deposit	64,813.72
131-21530- - -	Due To State Of Tennessee	(67.90)
131-26300- - -	Alimony/Child Support	481.99
131-28100- - -	Appropriations (Control)	(7,402,104.33)
131-28500- - -	Revenues (Control)	(7,052,863.35)
131-28510- - -	Transfers From Other Funds (Control)	(16,110.34)
131-29940- - -	Deferred Current Property Taxes	(3,659,803.00)

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Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
131-29945- - -	Deferred Delinquent Property Taxes	(68,171.00)
131-29990- - -	Other Deferred/Unavailable Revenue	(213,899.10)
	Total Liabilities	(18,469,320.33)
131-34110- - -	Encumbrances - Current Year	(404,419.04)
131-34120- - -	Encumbrances - Prior Year	(117,914.60)
131-34550- - -	Restricted For Highways/Public Works	(6,156,898.16)
131-34550- - -	Budget Restricted For Highways/Public Works	1,337,176.90
131-34650- - -	Committed For Highways/Public Works	(111,990.00)
131-34650- -INS -	Committed For Highways/Public Works - Additonal Insurance Options Cost	(3,000.00)
131-34650- -POND -	Committed For Highways/Public Works - Ponderosa Dr Repair Work	(418,864.67)
131-34650- -INS -	Budget Committed For Highways/Public Works - Additonal Insurance Options	(3,000.00)
131-34651- - -	Committed For Highway Paving	(341,609.04)
131-34651- - -	Budget Committed For Highway Paving	660,000.00
131-34675- - -	Committed For Capital Outlay	(387,814.00)
131-34750- - -	Assigned For Highways/Public Works	(269.94)
131-34750- - -	Budget Assigned For Highways/Public Works	269.94
131-39000- - -	Unassigned	(577,064.04)
	Total Equities	(6,525,396.65)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(24,994,716.98)
Fund Totals: 131 Highway/Public Works		0.00

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
Assets		
141-11130- - -	Cash In Bank	11,175.28
141-11140- - -	Cash With Trustee	20,987,689.18
141-11180- - -	Cash With Clerks, Register, And Sheriff	33,559.02
141-11410- - -	Accounts Receivable	69,046.80
141-11410- - -201	Accounts Receivable - Medicaid Reimbursement	0.00
141-11430- - -	Due From Other Governments	4,019,384.67
141-11430- - -424	Due From Other Governments - Summer Camps	0.00
141-11430- - -427	Due From Other Governments - Summer Camp Transportation	0.00
141-11430- - -845	Due From Other Governments - State Special Education Preschool Grant	0.00
141-11430- - -945	Due From Other Governments - Innovative Schools Model Grant	0.00
141-11430- - -PPL	Due From Other Governments - Paid Parental Leave	0.00
141-11440- - -	Due From Other Funds	61,335.00
141-11500- - -	Property Taxes Receivable	12,958,792.00
141-11510- - -	Allowance For Uncollectable Property Tax	(379,965.00)
141-11600- - -	Prepaid Items	14,984.00
141-12140- - -	Other Restricted Assets	1,475,576.19
141-14100- - -	Estimated Revenues	78,786,177.67
141-14200- - -	Unliquidated Encumbrances (Control)	771,607.96
141-14500- - -	Expenditures - Current Year (Control)	74,886,413.68
141-14510- - -	Transfers To Other Funds (Control)	6,283,533.24
141-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	984,870.70
	Total Assets	200,964,180.39
	Total Assets and Deferred Outflows of Resources	200,964,180.39
Liabilities		
141-21100- - -	Accounts Payable	(170,514.92)
141-21200- - -	Accrued Payroll	(737,167.20)
141-21310- - -	Income Tax Withheld And Unpaid	175.67
141-21320- - -	Social Security Tax	190.68
141-21325- - -	Employee Medicare Deduction	44.96
141-21330- - -	Retirement Contributions	(914,595.36)
141-21340- - -	Employee Insurance Deductions	(62,793.51)
141-21341- - -	Unum Life	(12,710.98)
141-21341- - -PT	Unum - Part-time employment	(315.92)
141-21342- - -	State Health	(2,197,731.31)

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-21342- - -PT	Health Insurance - Part-time employment	(3,125.00)
141-21343- - -	AFLAC	0.00
141-21344- - -	Usable	(97,455.94)
141-21345- - -	Tasc Fsa & Ddc	(32,755.06)
141-21346- - -	Health Savings Account	(1,925.00)
141-21350- - -	Valic Annuity	(5,915.00)
141-21351- - -	Horace Mann Annuity	(800.00)
141-21352- - -	Equi-Vest Annuity	(7,080.00)
141-21353- - -	Metro Annuity	(240.00)
141-21354- - -	Oppenheimer Annuity	(150.00)
141-21356- - -	National Life	(24,778.00)
141-21357- - -	Naco (Def Comp)	(752.96)
141-21358- - -	Modern Woodmen Annuity	(7,690.00)
141-21359- - -	Great West Hybrid	(216,852.03)
141-21360- - -	Garnishments And Levies	(3,652.89)
141-21392- - -	Direct Deposit	(117.30)
141-21400- - -	Other Payables	(93.99)
141-28100- - -	Appropriations (Control)	(88,818,484.19)
141-28500- - -	Revenues (Control)	(83,867,508.87)
141-28510- - -	Transfers From Other Funds (Control)	(295,542.97)
141-29940- - -	Deferred Current Property Taxes	(12,286,483.00)
141-29945- - -	Deferred Delinquent Property Taxes	(246,466.00)
141-29990- - -	Other Deferred/Unavailable Revenue	(889,510.99)
141-29990- - -845	Other Deferred/Unavailable Revenue - State Special Education Preschool	0.00
	Total Liabilities	(190,902,797.08)
141-34110- - -	Encumbrances - Current Year	(771,607.96)
141-34120- - -	Encumbrances - Prior Year	(1,139,886.61)
141-34555- - -002	Restricted For Education - Little Libraries	(1,452.22)
141-34555- - -305	Restricted For Education - Mt. Horeb Robotics Program	(1,603.97)
141-34560- - -	Restricted For Instruction	792.57
141-34560- - -117	Restricted For Instruction - Career Ladder	0.00
141-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(1,475,576.19)
141-34655- - -	Committed For Education	0.00
141-34655- - -042	Committed For Education - Strong Start Tutoring	0.00
141-34655- - -201	Committed For Education - Medicaid Reimbursement	(295,400.78)

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Account Number	Account Description	Balance
141-34655- - -301	Committed For Education - Welding Booths	(11,581.79)
141-34655- - -450	Committed For Education - CTE - SBE	0.00
141-34655- - -500	Committed For Education - SACC	0.00
141-34655- - -BNS	Committed For Education - Bonus for Certified staff paid by TNDOE	0.00
141-34655- - -FRO	Committed For Education - Front of School Facelifts	(92,736.00)
141-34655- - -GEL	Committed For Education - Governor's Early Learning Literacy Foundation	0.00
141-34655- - -GUT	Committed For Education - Gutters at Schools	0.00
141-34655- - -PAT	Committed For Education - Painting Projects	(109,317.48)
141-34655- - -PLS	Committed For Education - Parking Lot Striping	(86,430.00)
141-34655- - -SZL	Committed For Education - School Zone Lights	0.00
141-34655- - -TLD	Committed For Education - Talbott - Land	0.00
141-34655- - -VEN	Committed For Education - Vent Installation @ JCHS	0.00
141-34655- - -	Budget Committed For Education	579,443.00
141-34655- - -201	Budget Committed For Education - Medicaid Reimbursement	20,556.68
141-34655- - -B25	Budget Committed For Education - FY25 Bonus for classified staff &	505,742.50
141-34655- - -FRO	Budget Committed For Education - Front of School Facelifts	92,736.00
141-34655- - -GEL	Budget Committed For Education - Governor's Early Learning Literacy	4,000.00
141-34655- - -GUT	Budget Committed For Education - Gutters at Schools	11,250.00
141-34655- - -INS	Budget Committed For Education - Insurance	(100,000.00)
141-34655- - -PAT	Budget Committed For Education - Painting Projects	129,117.48
141-34655- - -PLS	Budget Committed For Education - Parking Lot Striping	86,430.00
141-34655- - -SZL	Budget Committed For Education - School Zone Lights	1,378.00
141-34655- - -TLD	Budget Committed For Education - Talbott - Land	150,000.00
141-34655- - -VEN	Budget Committed For Education - Vent Installation @ JCHS	778.93
141-34685- - -012	Committed For Capital Projects - Sewer Plant	(20,467.18)
141-34685- - -012	Budget Committed For Capital Projects - Sewer Plant	20,467.18
141-34685- - -ADA	Budget Committed For Capital Projects - ADA Compliance funds	(250,000.00)
141-34755- - -	Assigned For Education	(190,000.00)
141-34755- - -065	Assigned For Education - JCHS Field	(330,000.00)
141-34755- - -250	Assigned For Education - Technology	(602,506.24)
141-34755- - -701	Assigned For Education - United Way - Family Resource Center	0.00
141-34755- - -ASD	Assigned For Education - ASDP Scholarships	0.00
141-34755- - -CAP	Assigned For Education - Capital Projects	(2,000,000.00)
141-34755- - -FIN	Assigned For Education - FINANCE	(32,433.50)
141-34755- - -HR	Assigned For Education - Human Resource - reserve	0.00

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Account Number	Account Description	Balance
141-34755- - -HVA	Assigned For Education - HVAC Systems	0.00
141-34755- - -INS	Assigned For Education - Insurance	(100,000.00)
141-34755- - -JA	Assigned For Education - Jefferson Academy	0.00
141-34755- - -JCL	Assigned For Education - JCHS Youth Leadership Class	(15,000.00)
141-34755- - -KEY	Assigned For Education - Key Machine and Cores	(6,384.72)
141-34755- - -LNK	Assigned For Education - LINK at JCHS	0.00
141-34755- - -MNE	Assigned For Education - Maintenance Equipment	(469,223.28)
141-34755- - -PLY	Assigned For Education - Playground Maintenance Service	(82,008.85)
141-34755- - -ROF	Assigned For Education - Roof Repair	0.00
141-34755- - -SAS	Assigned For Education - Safety and Security	(88,240.88)
141-34755- - -SPP	Assigned For Education - Student Protection Plan	(39,429.70)
141-34755- - -TAC	Assigned For Education - Instructional Coaches/Teaching Assistants	0.00
141-34755- - -TEC	Assigned For Education - Technology	0.00
141-34755- - -TRN	Assigned For Education - For Transportation	(487,532.00)
141-34755- - -TXT	Assigned For Education - Textbooks	(1,300,000.00)
141-34755- - -201	Budget Assigned For Education - Medicaid Reimbursement	96,974.00
141-34755- - -HR	Budget Assigned For Education - Human Resource - reserve	157,000.00
141-34755- - -HVA	Budget Assigned For Education - HVAC Systems	315,504.41
141-34755- - -KEY	Budget Assigned For Education - Key Machine and Cores	6,384.72
141-34755- - -MNE	Budget Assigned For Education - Maintenance Equipment	60,000.00
141-34755- - -PLY	Budget Assigned For Education - Playground Maintenance Service	103,994.67
141-34755- - -ROF	Budget Assigned For Education - Roof Repair	5,500.00
141-34755- - -SAS	Budget Assigned For Education - Safety and Security	88,240.88
141-34755- - -TEC	Budget Assigned For Education - Technology	352,000.00
141-34755- - -TRN	Budget Assigned For Education - For Transportation	400,000.00
141-39000- - -	Unassigned	(8,061,712.50)
141-39000- -950 -	Unassigned - Jefferson Academy	0.00
141-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(2,283,950.55)
141-39000- - -	Budget Unassigned	7,194,808.07
	Total Equities	(10,061,383.31)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(200,964,180.39)
Fund Totals:	141 General Purpose School	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
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Fund : 142		School Federal Projects	
Account Number	Account Description		Balance
	No Current Control Account Activity		
	Total		0.00
	Total		0.00
Fund Totals:	142	School Federal Projects	0.00

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Jefferson County Finance
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Fund : 142- School Federal Projects - Title I - Cons Admin

Account Number	Account Description	Balance
Assets		
142-012-11140- - -	Cash With Trustee	(11,838.48)
142-012-11430- - -	Due From Other Governments	13,796.34
142-012-14100- - -	Estimated Revenues	172,453.51
142-012-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-012-14500- - -	Expenditures - Current Year (Control)	167,016.67
	Total Assets	341,428.04
	Total Assets and Deferred Outflows of Resources	341,428.04
Liabilities		
142-012-21310- - -	Income Tax Withheld And Unpaid	0.00
142-012-21320- - -	Social Security Tax	0.00
142-012-21325- - -	Employee Medicare Deduction	0.00
142-012-21330- - -	Retirement Contributions	(1,164.86)
142-012-21340- - -	Employee Insurance Deductions	0.00
142-012-21341- - -	Unum Life	0.00
142-012-21342- - -	State Health	(793.00)
142-012-21344- - -	Usable	0.00
142-012-21392- - -	Direct Deposit	0.00
142-012-21500- - -	Due To Other Funds	0.00
142-012-28100- - -	Appropriations (Control)	(172,453.51)
142-012-28500- - -	Revenues (Control)	(167,016.67)
	Total Liabilities	(341,428.04)
142-012-34110- - -	Encumbrances - Current Year	0.00
	Total Equities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(341,428.04)
Fund Totals:	142-012 School Federal Projects - Title I - Cons Admin	0.00

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Fund : 142- School Federal Projects - Title I (Disadvantaged Students)

Account Number	Account Description	Balance
Assets		
142-102-11140- - -	Cash With Trustee	(185,676.25)
142-102-11430- - -	Due From Other Governments	347,734.59
142-102-14100- - -	Estimated Revenues	2,321,550.43
142-102-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-102-14500- - -	Expenditures - Current Year (Control)	2,047,598.74
142-102-14510- - -	Transfers To Other Funds (Control)	43,932.28
	Total Assets	4,575,139.79
	Total Assets and Deferred Outflows of Resources	4,575,139.79
Liabilities		
142-102-21310- - -	Income Tax Withheld And Unpaid	0.00
142-102-21320- - -	Social Security Tax	0.00
142-102-21325- - -	Employee Medicare Deduction	0.00
142-102-21330- - -	Retirement Contributions	(30,287.54)
142-102-21340- - -	Employee Insurance Deductions	(3,115.89)
142-102-21341- - -	Unum Life	(651.47)
142-102-21341- - -PT	Unum - Part-time employment	(7.60)
142-102-21342- - -	State Health	(118,328.52)
142-102-21342- - -PT	Health Insurance - Part-time employment	(66.00)
142-102-21343- - -	Aflac	(43.94)
142-102-21344- - -	Usable	(3,995.64)
142-102-21345- - -	Tasc Fsa & Ddc	(879.98)
142-102-21350- - -	Valic Annuity	(40.00)
142-102-21358- - -	Modern Woodmen Annuity	(150.00)
142-102-21359- - -	Great West Hybrid	(4,491.76)
142-102-21360- - -	Garnishments And Levies	0.00
142-102-21392- - -	Direct Deposit	0.00
142-102-21500- - -	Due To Other Funds	0.00
142-102-21530- - -	Due To State Of Tennessee	0.00
142-102-28100- - -	Appropriations (Control)	(2,321,550.43)
142-102-28500- - -	Revenues (Control)	(2,091,531.02)
	Total Liabilities	(4,575,139.79)
142-102-34110- - -	Encumbrances - Current Year	0.00
	Total Equities	0.00

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		Total Liabilities, Deferred Inflows of Resources, and Fund Balance	(4,575,139.79)
Fund Totals:	142-102 School Federal Projects - Title I (Disadvantaged Students)		0.00

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Fund : 142- School Federal Projects - Title I D - Mountain View			
Account Number	Account Description		Balance
	Assets		
142-104-11140- - -	Cash With Trustee		0.00
142-104-11430- - -	Due From Other Governments		0.00
	Total Assets		0.00
	Total Assets and Deferred Outflows of Resources		0.00
Fund Totals:	142-104 School Federal Projects - Title I D - Mountain View		0.00

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Fund : 142- School Federal Projects - Title II - Part A (Highly Trained)		
Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-202 School Federal Projects - Title II - Part A (Highly Trained)	0.00

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Fund : 142- School Federal Projects - Title III (Esl)

Account Number	Account Description	Balance
Assets		
142-302-11140- - -	Cash With Trustee	(26,137.89)
142-302-11430- - -	Due From Other Governments	26,137.89
142-302-14100- - -	Estimated Revenues	59,301.43
142-302-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-302-14500- - -	Expenditures - Current Year (Control)	36,801.58
142-302-14510- - -	Transfers To Other Funds (Control)	300.00
	Total Assets	96,403.01
	Total Assets and Deferred Outflows of Resources	96,403.01
Liabilities		
142-302-21500- - -	Due To Other Funds	0.00
142-302-28100- - -	Appropriations (Control)	(59,301.43)
142-302-28500- - -	Revenues (Control)	(37,101.58)
	Total Liabilities	(96,403.01)
142-302-34110- - -	Encumbrances - Current Year	0.00
	Total Equities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(96,403.01)
Fund Totals:	142-302 School Federal Projects - Title III (Esl)	0.00

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Fund : 142- School Federal Projects - Title IV

Account Number	Account Description	Balance
Assets		
142-402-11140- - -	Cash With Trustee	(3,513.56)
142-402-11430- - -	Due From Other Governments	6,050.69
142-402-14100- - -	Estimated Revenues	82,464.38
142-402-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-402-14500- - -	Expenditures - Current Year (Control)	71,852.02
142-402-14510- - -	Transfers To Other Funds (Control)	500.00
	Total Assets	157,353.53
	Total Assets and Deferred Outflows of Resources	157,353.53
Liabilities		
142-402-21310- - -	Income Tax Withheld And Unpaid	0.00
142-402-21320- - -	Social Security Tax	0.00
142-402-21325- - -	Employee Medicare Deduction	0.00
142-402-21330- - -	Retirement Contributions	(621.74)
142-402-21340- - -	Employee Insurance Deductions	(35.83)
142-402-21341- - -	Unum Life	(6.10)
142-402-21342- - -	State Health	(1,586.00)
142-402-21359- - -	Great West Hybrid	(287.46)
142-402-21392- - -	Direct Deposit	0.00
142-402-28100- - -	Appropriations (Control)	(82,464.38)
142-402-28500- - -	Revenues (Control)	(72,352.02)
	Total Liabilities	(157,353.53)
142-402-34110- - -	Encumbrances - Current Year	0.00
	Total Equities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(157,353.53)
Fund Totals:	142-402 School Federal Projects - Title IV	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
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Fund : 142- School Federal Projects - Carl Perkins Basic

Account Number	Account Description	Balance
Assets		
142-801-11140- - -	Cash With Trustee	(4,382.10)
142-801-11430- - -	Due From Other Governments	4,382.10
142-801-14100- - -	Estimated Revenues	139,304.04
142-801-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-801-14500- - -	Expenditures - Current Year (Control)	136,513.47
142-801-14510- - -	Transfers To Other Funds (Control)	2,721.63
	Total Assets	278,539.14
	Total Assets and Deferred Outflows of Resources	278,539.14
Liabilities		
142-801-21320- - -	Social Security Tax	0.00
142-801-21325- - -	Employee Medicare Deduction	0.00
142-801-21330- - -	Retirement Contributions	0.00
142-801-21359- - -	Great West Hybrid	0.00
142-801-21392- - -	Direct Deposit	0.00
142-801-28100- - -	Appropriations (Control)	(139,304.04)
142-801-28500- - -	Revenues (Control)	(139,235.10)
	Total Liabilities	(278,539.14)
142-801-34110- - -	Encumbrances - Current Year	0.00
	Total Equities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(278,539.14)
Fund Totals:	142-801 School Federal Projects - Carl Perkins Basic	0.00

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Fund : 142- School Federal Projects - Carl Perkins -Focus Area 4 -
Industry Certification

Account Number	Account Description	Balance
Assets		
142-806-11140- - -	Cash With Trustee	124.39
142-806-11430- - -	Due From Other Governments	0.00
142-806-14100- - -	Estimated Revenues	50,000.00
142-806-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-806-14500- - -	Expenditures - Current Year (Control)	49,531.21
	Total Assets	99,655.60
	Total Assets and Deferred Outflows of Resources	99,655.60
Liabilities		
142-806-21310- - -	Income Tax Withheld And Unpaid	0.00
142-806-21320- - -	Social Security Tax	0.00
142-806-21325- - -	Employee Medicare Deduction	0.00
142-806-21330- - -	Retirement Contributions	(124.39)
142-806-21359- - -	Great West Hybrid	0.00
142-806-21392- - -	Direct Deposit	0.00
142-806-28100- - -	Appropriations (Control)	(50,000.00)
142-806-28500- - -	Revenues (Control)	(49,531.21)
	Total Liabilities	(99,655.60)
142-806-34110- - -	Encumbrances - Current Year	0.00
	Total Equities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(99,655.60)
Fund Totals:	142-806 School Federal Projects - Carl Perkins -Focus Area 4 - Industry Certification	0.00

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**Fund : 142- School Federal Projects - IDEA Partnership for
Systemic Change (K-12)**

Account Number	Account Description	Balance
Assets		
142-892-11140- - -	Cash With Trustee	453.31
142-892-11430- - -	Due From Other Governments	1,130.97
	Total Assets	1,584.28
	Total Assets and Deferred Outflows of Resources	1,584.28
Liabilities		
142-892-21310- - -	Income Tax Withheld And Unpaid	0.00
142-892-21320- - -	Social Security Tax	0.00
142-892-21325- - -	Employee Medicare Deduction	0.00
142-892-21330- - -	Retirement Contributions	(676.78)
142-892-21340- - -	Employee Insurance Deductions	0.00
142-892-21341- - -	Unum	0.00
142-892-21342- - -	Health Insurance	(907.50)
142-892-21344- - -	Usable	0.00
142-892-21359- - -	Great West Hybrid	0.00
142-892-21392- - -	Direct Deposit	0.00
	Total Liabilities	(1,584.28)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(1,584.28)
Fund Totals:	142-892 School Federal Projects - IDEA Partnership for Systemic Change (K-12)	0.00

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Fund : 142- School Federal Projects - Idea

Account Number	Account Description	Balance
Assets		
142-902-11140- - -	Cash With Trustee	(242,294.92)
142-902-11430- - -	Due From Other Governments	384,564.80
142-902-14100- - -	Estimated Revenues	2,218,237.39
142-902-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-902-14500- - -	Expenditures - Current Year (Control)	1,884,869.78
142-902-14510- - -	Transfers To Other Funds (Control)	48,418.01
	Total Assets	4,293,795.06
	Total Assets and Deferred Outflows of Resources	4,293,795.06
Liabilities		
142-902-21310- - -	Income Tax Withheld And Unpaid	0.00
142-902-21320- - -	Social Security Tax	0.00
142-902-21325- - -	Employee Medicare Deduction	0.00
142-902-21330- - -	Retirement Contributions	(21,286.45)
142-902-21340- - -	Employee Insurance Deductions	(3,125.77)
142-902-21341- - -	Unum Life	(799.84)
142-902-21341- - -PT	Unum - Part-time employment	(49.40)
142-902-21342- - -	State Health	(106,540.48)
142-902-21342- - -PT	Health Insurance - Part-time employment	(330.00)
142-902-21344- - -	Usable	(2,419.26)
142-902-21345- - -	Tasc Fsa & Ddc	(100.00)
142-902-21358- - -	Modern Woodmen Annuity	(140.00)
142-902-21359- - -	Great West Hybrid	(6,963.18)
142-902-21360- - -	Garnishments And Levies	(451.23)
142-902-21392- - -	Direct Deposit	0.00
142-902-28100- - -	Appropriations (Control)	(2,218,237.39)
142-902-28500- - -	Revenues (Control)	(1,933,352.06)
	Total Liabilities	(4,293,795.06)
142-902-34110- - -	Encumbrances - Current Year	0.00
142-902-34555- - -	Restricted For Education	0.00
	Total Equities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(4,293,795.06)
Fund Totals:	142-902 School Federal Projects - Idea	0.00

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Fund : 142- School Federal Projects - Preschool (Special Education)

Account Number	Account Description	Balance
Assets		
142-911-11140- - -	Cash With Trustee	0.00
142-911-14100- - -	Estimated Revenues	89,646.95
142-911-14200- - -	Unliquidated Encumbrances (Control)	0.00
142-911-14500- - -	Expenditures - Current Year (Control)	379.05
	Total Assets	90,026.00
	Total Assets and Deferred Outflows of Resources	90,026.00
Liabilities		
142-911-28100- - -	Appropriations (Control)	(89,646.95)
142-911-28500- - -	Revenues (Control)	(379.05)
	Total Liabilities	(90,026.00)
142-911-34110- - -	Encumbrances - Current Year	0.00
	Total Equities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(90,026.00)
Fund Totals:	142-911 School Federal Projects - Preschool (Special Education)	0.00

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Fund : 142- School Federal Projects - Elementary Literacy
Training Stipend Grant

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-922 School Federal Projects - Elementary Literacy Training Stipend Grant	0.00

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Fund : 142- School Federal Projects - Secondary Literacy
Training Stipend Grant

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-923 School Federal Projects - Secondary Literacy Training Stipend Grant	0.00

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Fund : 142- School Federal Projects - Math Implementation Support Grant		
Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-938 School Federal Projects - Math Implementation Support Grant	0.00

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Fund : 142- School Federal Projects - Summer Literacy Network
(Training Stipend) Grant

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-953 School Federal Projects - Summer Literacy Network (Training Stipend) Grant	0.00

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Fund : 142- School Federal Projects - Elementary Literacy Stipend		
Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-955 School Federal Projects - Elementary Literacy Stipend	0.00

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**Fund : 142- School Federal Projects - Secondary Literacy
Training Stipend**

Account Number	Account Description	Balance
Assets		
142-956-11140- - -	Cash With Trustee	0.00
142-956-11430- - -	Due From Other Governments	0.00
142-956-14100- - -	Estimated Revenues	7,000.00
142-956-14500- - -	Expenditures - Current Year (Control)	7,000.00
	Total Assets	14,000.00
	Total Assets and Deferred Outflows of Resources	14,000.00
Liabilities		
142-956-21310- - -	Income Tax Withheld And Unpaid	0.00
142-956-21320- - -	Social Security Tax	0.00
142-956-21325- - -	Employee Medicare Deduction	0.00
142-956-21330- - -	Retirement Contributions	0.00
142-956-21392- - -	Direct Deposit	0.00
142-956-28100- - -	Appropriations (Control)	(7,000.00)
142-956-28500- - -	Revenues (Control)	(7,000.00)
	Total Liabilities	(14,000.00)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(14,000.00)
Fund Totals:	142-956 School Federal Projects - Secondary Literacy Training Stipend	0.00

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Fund : 142- School Federal Projects - Early Literacy Networks		
Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-958 School Federal Projects - Early Literacy Networks	0.00

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**Fund : 142- School Federal Projects - General Purpose School
Transfer**

Account Number	Account Description	Balance
Assets		
142-999-11140- - -	Cash With Trustee	3,000,000.00
	Total Assets	3,000,000.00
	Total Assets and Deferred Outflows of Resources	3,000,000.00
Equities		
142-999-34655- - -	Committed For Education	(3,000,000.00)
	Total Equities	(3,000,000.00)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(3,000,000.00)
Fund Totals:	142-999 School Federal Projects - General Purpose School Transfer	0.00

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
Assets		
143-11120- - -	Cash On Hand	0.00
143-11140- - -	Cash With Trustee	3,274,782.15
143-11200- -DES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies	407.02
143-11200- -DES -422	Inventories - Dandridge Elementary School - Food Supplies	7,261.65
143-11200- -JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies	3,554.95
143-11200- -JCHS -422	Inventories - Jefferson Co High School - Food Supplies	25,924.43
143-11200- -JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies	889.54
143-11200- -JES -422	Inventories - Jefferson Elementary - Food Supplies	3,257.23
143-11200- -JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies	2,576.24
143-11200- -JMS -422	Inventories - Jefferson Middle School - Food Supplies	4,096.33
143-11200- -MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies	1,527.85
143-11200- -MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies	8,981.29
143-11200- -MMS -421	Inventories - Maury Middle School - Food Preparation Supplies	1,383.45
143-11200- -MMS -422	Inventories - Maury Middle School - Food Supplies	3,800.25
143-11200- -NME -421	Inventories - New Market Elementary - Food Preparation Supplies	1,618.94
143-11200- -NME -422	Inventories - New Market Elementary - Food Supplies	3,880.73
143-11200- -PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies	1,039.06
143-11200- -PES -422	Inventories - Piedmont Elementary School - Food Supplies	5,597.20
143-11200- -RSS -421	Inventories - Rush Strong School - Food Preparation Supplies	1,387.79
143-11200- -RSS -422	Inventories - Rush Strong School - Food Supplies	4,874.27
143-11200- -TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies	1,153.12
143-11200- -TES -422	Inventories - Talbott Elementary School - Food Supplies	3,128.07
143-11200- -WPS -421	Inventories - White Pine School - Food Preparation Supplies	595.92
143-11200- -WPS -422	Inventories - White Pine School - Food Supplies	6,046.10
143-11410- - -815	Accounts Receivable - Usda Lunch Claim	366,597.90
143-11410- - -816	Accounts Receivable - Usda Breakfast Claim	19,613.22
143-11410- - -817	Accounts Receivable - In-Transit Deposits	(335,968.02)
143-11410- - -818	Accounts Receivable - Usda-Other	(0.02)
143-14100- - -	Estimated Revenues	5,296,634.93
143-14200- - -	Unliquidated Encumbrances (Control)	515,498.74
143-14500- - -	Expenditures - Current Year (Control)	5,350,912.39
143-14510- - -	Transfers To Other Funds (Control)	108,798.00
143-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	25,989.31
Total Assets		14,715,840.03

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Total Assets and Deferred Outflows of Resources		14,715,840.03
Liabilities		
143-21100- - -	Accounts Payable	(5,331.19)
143-21200- - -	Accrued Payroll	0.00
143-21310- - -	Income Tax Withheld And Unpaid	0.00
143-21320- - -	Social Security Tax	0.00
143-21325- - -	Employee Medicare Deduction	0.00
143-21330- - -	Retirement Contributions	(18,261.98)
143-21340- - -	Employee Insurance Deductions	(1,822.19)
143-21341- - -	Unum Life	(674.97)
143-21341- - -PT	Unum - Part-time employment	(265.68)
143-21342- - -	State Health	(83,832.00)
143-21342- - -PT	Health Insurance - Part-time employment	(2,069.00)
143-21344- - -	Usable	(3,149.52)
143-21345- - -	Tasc Fsa & Ddc	(133.32)
143-21353- - -	Metro Annuity	0.00
143-21354- - -	Oppenheimer Annuity	(50.00)
143-21358- - -	Modern Woodmen Annuity	(50.00)
143-21359- - -	Great West Hybrid	(5,450.26)
143-21360- - -	Garnishments And Levies	0.00
143-21392- - -	Direct Deposit	0.00
143-28100- - -	Appropriations (Control)	(6,345,929.93)
143-28500- - -	Revenues (Control)	(5,437,356.44)
143-28510- - -	Transfers From Other Funds (Control)	(41,591.93)
143-29990- - -	Other Deferred/Unavailable Revenue	(16.64)
Total Liabilities		(11,945,985.05)
143-34110- - -	Encumbrances - Current Year	(515,498.74)
143-34120- - -	Encumbrances - Prior Year	(26,028.77)
143-34220- -DES -	Inventory - Dandridge Elementary School	(7,668.67)
143-34220- -JCHS -	Inventory - Jefferson Co High School	(29,479.38)
143-34220- -JES -	Inventory - Jefferson Elementary	(4,146.77)
143-34220- -JMS -	Inventory - Jefferson Middle School	(6,672.57)
143-34220- -MHE -	Inventory - Mt Horeb Elementary School	(10,509.14)
143-34220- -MMS -	Inventory - Maury Middle School	(5,183.70)
143-34220- -NME -	Inventory - New Market Elementary	(5,499.67)
143-34220- -PES -	Inventory - Piedmont Elementary School	(6,636.26)
143-34220- -RSS -	Inventory - Rush Strong School	(6,262.06)

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-34220- TES -	Inventory - Talbott Elementary School	(4,281.19)
143-34220- WPS -	Inventory - White Pine School	(6,642.02)
143-34570- DES -	Restricted For Operation Of Non-Inst Ser - Dandridge Elementary School	(235,025.81)
143-34570- JCHS -	Restricted For Operation Of Non-Inst Ser - Jefferson Co High School	(862,556.40)
143-34570- JES -	Restricted For Operation Of Non-Inst Ser - Jefferson Elementary	(264,736.97)
143-34570- JMS -	Restricted For Operation Of Non-Inst Ser - Jefferson Middle School	(325,926.85)
143-34570- MHE -	Restricted For Operation Of Non-Inst Ser - Mt Horeb Elementary School	(319,144.52)
143-34570- MMS -	Restricted For Operation Of Non-Inst Ser - Maury Middle School	(255,561.92)
143-34570- NME -	Restricted For Operation Of Non-Inst Ser - New Market Elementary	(182,490.56)
143-34570- PES -	Restricted For Operation Of Non-Inst Ser - Piedmont Elementary School	(183,599.43)
143-34570- RSS -	Restricted For Operation Of Non-Inst Ser - Rush Strong School	(245,277.99)
143-34570- TES -	Restricted For Operation Of Non-Inst Ser - Talbott Elementary School	(125,720.08)
143-34570- WPS -	Restricted For Operation Of Non-Inst Ser - White Pine School	(400,090.93)
143-39000- - -	Unassigned	215,490.42
143-39000- - -	Budget Unassigned	1,049,295.00
	Total Equities	(2,769,854.98)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(14,715,840.03)
Fund Totals:	143 Central Cafeteria	0.00

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Fund : 151 General Debt Service

Account Number	Account Description	Balance
Assets		
151-11140- - -	Cash With Trustee	29,778,682.65
151-11180- - -	Cash With Clerks, Register, And Sheriff	144,245.91
151-11410- - -	Accounts Receivable	5,429.78
151-11430- - -	Due From Other Governments	518,115.08
151-11440- - -	Due From Other Funds	553,669.00
151-11500- - -	Property Taxes Receivable	1,950,485.00
151-11510- - -	Allowance For Uncollectable Property Tax	(64,604.00)
151-11600- - -	Prepaid Items	101,916.85
151-11810- - -	Accrued Interest Receivable	(435,899.65)
151-14100- - -	Estimated Revenues	8,139,698.00
151-14500- - -	Expenditures - Current Year (Control)	5,961,278.58
151-14510- - -	Transfers To Other Funds (Control)	12,500,000.00
Total Assets		59,153,017.20
Total Assets and Deferred Outflows of Resources		59,153,017.20
Liabilities		
151-28100- - -	Appropriations (Control)	(18,987,514.00)
151-28500- - -	Revenues (Control)	(12,514,102.42)
151-28510- - -	Transfers From Other Funds (Control)	(652,433.99)
151-29940- - -	Deferred Current Property Taxes	(1,829,901.00)
151-29945- - -	Deferred Delinquent Property Taxes	(47,195.00)
151-29990- - -	Other Deferred/Unavailable Revenue	(259,057.54)
Total Liabilities		(34,290,203.95)
151-34200- - -	Nonexpendable	(166,000.00)
151-34680- - -	Committed For Debt Service	(15,707,115.25)
151-34680- -REQFB-	Committed For Debt Service - Required Balance By Statue and/or Policy	(18,662,514.00)
151-34680- -RZED -	Committed For Debt Service - RZED	(1,175,000.00)
151-34680- - -	Budget Committed For Debt Service	11,697,816.00
151-34680- -RZED -	Budget Committed For Debt Service - RZED	(850,000.00)
Total Equities		(24,862,813.25)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(59,153,017.20)
Fund Totals:	151 General Debt Service	0.00

Fund : 171 General Capital Projects

Account Number	Account Description	Balance
Assets		
171-11140- - -	Cash With Trustee	2,034,460.84
171-11180- - -	Cash With Clerks, Register, And Sheriff	2,090.88
171-11410- - -	Accounts Receivable	1,810.53
171-11500- - -	Property Taxes Receivable	827,156.00
171-11510- - -	Allowance For Uncollectable Property Tax	(24,253.00)
171-14100- - -	Estimated Revenues	15,082,690.00
171-14200- - -	Unliquidated Encumbrances (Control)	701,903.23
171-14500- - -	Expenditures - Current Year (Control)	14,538,951.63
	Total Assets	33,164,810.11
	Total Assets and Deferred Outflows of Resources	33,164,810.11
Liabilities		
171-28100- - -	Appropriations (Control)	(15,680,817.00)
171-28500- - -	Revenues (Control)	(2,069,148.39)
171-28510- - -	Transfers From Other Funds (Control)	(13,181,940.00)
171-29940- - -	Deferred Current Property Taxes	(784,243.00)
171-29945- - -	Deferred Delinquent Property Taxes	(15,732.00)
	Total Liabilities	(31,731,880.39)
171-34110- - -	Encumbrances - Current Year	(701,903.23)
171-34120- - -	Encumbrances - Prior Year	(11,200.00)
171-34685- - -	Committed For Capital Projects	(636,483.49)
171-34685- -ADA -	Committed For Capital Projects - Americans With Disability Act	0.00
171-34685- -CHINS-	Committed For Capital Projects - Courthouse - Insulation	(15,500.00)
171-34685- -EMS -	Committed For Capital Projects - Emergency Medical Services	0.00
171-34685- -GARAG-	Committed For Capital Projects - Jefferson County Vehicle Maintenance	(20,058.84)
171-34685- -GENER-	Committed For Capital Projects - Jail Workhouse Back Up Generator	(15,567.00)
171-34685- -HWY -	Committed For Capital Projects - Highway Wheel Tax	(285,851.82)
171-34685- -JCCAM-	Committed For Capital Projects - Justice Center Camera Upgrade	(149,275.57)
171-34685- -JCDRY-	Committed For Capital Projects - Justice Center (Jail) Dryer Replacement	(5,000.00)
171-34685- -JCOB -	Committed For Capital Projects - Jefferson County Office Building	(20,400.00)
171-34685- -LEDLT-	Committed For Capital Projects - LED Light Project	(159,876.00)
171-34685- -SHER -	Committed For Capital Projects - Sherrif Department Wheel Tax	(23,449.45)
171-34685- - - -	Budget Committed For Capital Projects	165,000.00
171-34685- -ADA -	Budget Committed For Capital Projects - Americans With Disability Act	34,535.00
171-34685- -GARAG-	Budget Committed For Capital Projects - Jefferson County Vehicle	558,468.00

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Fund : 171 General Capital Projects

Account Number	Account Description	Balance
171-39000- - -	Unassigned	13,508.68
171-39000- - -	Budget Unassigned	(159,876.00)
	Total Equities	(1,432,929.72)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(33,164,810.11)
Fund Totals:	171 General Capital Projects	0.00

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Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
Assets		
177-11140- - -	Cash With Trustee	30,140,504.01
177-14100- - -	Estimated Revenues	18,733,256.07
177-14200- - -	Unliquidated Encumbrances (Control)	7,088,546.83
177-14500- - -	Expenditures - Current Year (Control)	3,318,177.29
177-14510- - -	Transfers To Other Funds (Control)	61,355.00
177-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	826,080.18
	Total Assets	60,167,919.38
	Total Assets and Deferred Outflows of Resources	60,167,919.38
Liabilities		
177-21100- - -	Accounts Payable	0.00
177-21500- - -	Due To Other Funds	(61,355.00)
177-28100- - -	Appropriations (Control)	(33,308,236.01)
177-28500- - -	Revenues (Control)	(12,744,612.55)
177-28510- - -	Transfers From Other Funds (Control)	(5,993,256.07)
	Total Liabilities	(52,107,459.63)
177-34110- - -	Encumbrances - Current Year	(7,088,546.83)
177-34120- - -	Encumbrances - Prior Year	(1,970,362.02)
177-34685- - -	Committed For Capital Projects	16,429,229.95
177-34685- - -BAS	Committed For Capital Projects - JCHS Baseball Field Renovations	(170,000.00)
177-34685- - -CUL	Committed For Capital Projects - Culinary Arts - CTE	0.00
177-34685- - -ESI	Committed For Capital Projects - EESI Loan - Energy Lighting project	(533,828.12)
177-34685- - -HVA	Committed For Capital Projects - HVAC Systems	(4,323,673.80)
177-34685- - -JER	Committed For Capital Projects - Jefferson Elementary Renovation	(23,144,240.41)
177-34685- - -LVS	Committed For Capital Projects - FFA Steel Livestock Structure	(351,923.76)
177-34685- - -MNE	Committed For Capital Projects - Maintenance Equipment	0.00
177-34685- - -NMR	Committed For Capital Projects - NME - New roof	0.00
177-34685- - -PAV	Committed For Capital Projects - Paving Projects	(63,894.91)
177-34685- - -RHV	Committed For Capital Projects - RSS HVAC replacement	0.00
177-34685- - -ROF	Committed For Capital Projects - Roof Repair	(41,568.00)
177-34685- - -TER	Committed For Capital Projects - Talbott Elementary Repairs	(1,333,208.74)
177-34685- - -WHE	Committed For Capital Projects - Wheel Tax	(43,423.05)
177-34685- - -	Budget Committed For Capital Projects	6,000.00
177-34685- - -BAS	Budget Committed For Capital Projects - JCHS Baseball Field Renovations	(170,000.00)
177-34685- - -CUL	Budget Committed For Capital Projects - Culinary Arts - CTE	55,534.03

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Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
177-34685- - -JER	Budget Committed For Capital Projects - Jefferson Elementary Renovation	11,500,000.00
177-34685- - -LVS	Budget Committed For Capital Projects - FFA Steel Livestock Structure	161,600.00
177-34685- - -MNE	Budget Committed For Capital Projects - Maintenance Equipment	4,492.00
177-34685- - -NMR	Budget Committed For Capital Projects - NME - New roof	2,056.00
177-34685- - -PAV	Budget Committed For Capital Projects - Paving Projects	83,394.91
177-34685- - -RHV	Budget Committed For Capital Projects - RSS HVAC replacement	2,000.00
177-34685- - -ROF	Budget Committed For Capital Projects - Roof Repair	41,568.00
177-34685- - -TER	Budget Committed For Capital Projects - Talbott Elementary Repairs	2,888,335.00
	Total Equities	(8,060,459.75)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(60,167,919.38)
Fund Totals:	177 Education Capital Projects	0.00

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Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
Assets		
207-11120- - -	Cash On Hand	100.00
207-11140- - -	Cash With Trustee	3,216,944.21
207-11410- - -	Accounts Receivable	299,751.32
207-11420- - -	Allowance For Uncollectibles-Contra Acct	(10,298.28)
207-11440- - -	Due From Other Funds	584,676.45
207-12140- - -	Other Restricted Assets	42,597.00
207-12250- - -	Net Pension Asset	58,626.00
207-13100- - -	Landfill Facilities And Development	1,826,100.97
207-13110- - -	Accum Depr - Landfill Facilities And Dev	(869,013.93)
207-13200- - -	Land	1,370,430.00
207-13300- - -	Buildings And Improvements	659,215.22
207-13310- - -	Accumulated Depreciation-Buildings & Impr	(585,480.08)
207-13700- - -	Machinery And Equipment	5,751,052.01
207-13710- - -	Accumulated Depreciation-Mach & Equip	(3,731,023.30)
207-13800- - -	Construction In Progress	3,015,550.46
207-14100- - -	Estimated Revenues	2,738,336.00
207-14200- - -	Unliquidated Encumbrances (Control)	156,189.92
207-14500- - -	Expenditures - Current Year (Control)	2,158,430.12
207-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	132,014.58
207-15400- - -	Pension Changes In Experience	25,385.00
207-15401- - -	Pension Changes in Assumptions	1,356.00
207-15402- - -	Pension Changes in Investment Earnings	0.00
207-15404- - -	Pension Cont.After Measurement Date	30,650.00
207-15501- - -	OPEB Changes in Assumptions	13,201.00
207-15504- - -	OPEB Contributions After Measurement Date	1,252.00
Total Assets		16,886,042.67
Total Assets and Deferred Outflows of Resources		16,886,042.67
Liabilities		
207-21100- - -	Accounts Payable	(625.22)
207-21200- - -	Accrued Payroll	(34,463.36)
207-21310- - -	Income Tax Withheld And Unpaid	1,901.26
207-21320- - -	Social Security Tax	3,169.53
207-21325- - -	Employee Medicare Deduction	741.36
207-21330- - -	Retirement Contributions	(4,893.71)

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Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
207-21342- - -	Health Insurance	0.00
207-21343- - -	Dental Insurance	0.00
207-21344- - -	Usable	0.00
207-21345- - -	Unum	0.00
207-21350- - -	Valic Annuity	35.00
207-21351- - -	Medical Reimbursement Plan	0.00
207-21359- - -	Great West Hybrid	1,182.12
207-21392- - -	Direct Deposit	20,488.38
207-21395- - -	Compensated Absences Payable	(4,372.80)
207-21500- - -	Due To Other Funds	(478,336.00)
207-21530- - -	Due To State Of Tennessee	(26.37)
207-22500- - -	Accrued Liab For Landfill Closure/Care	(4,035,790.00)
207-27400- - -	Capital Outlay Notes Payable-Long Term	(1,900,800.00)
207-27560- - -	Net OPEB Liability	(42,553.00)
207-27600- - -	Accrued Leave - Long-Term	(13,425.50)
207-28100- - -	Appropriations (Control)	(4,283,211.00)
207-28500- - -	Revenues (Control)	(2,465,695.35)
207-28510- - -	Transfers From Other Funds (Control)	(657,051.57)
207-29980- - -	Pension Changes in Experience	(2.00)
207-29982- - -	Pension Changes In Investment Earnings	(16,675.00)
207-29985- - -	OPEB Changes in Experience	(11,418.00)
207-29986- - -	OPEB Changes in Assumptions	(13,806.00)
	Total Liabilities	(13,935,627.23)
207-34110- - -	Encumbrances - Current Year	(156,189.92)
207-34120- - -	Encumbrances - Prior Year	(216,533.43)
207-34587- - -	Restricted For Hybrid Retirement Stabilization Frnd	(10,428.00)
207-34610- -INS -	Budget Committed For General Government - Additional Insurance Options	(2,000.00)
207-34685- - -	Committed For Capital Projects	(31,922.16)
207-39000- - -	Unassigned	(2,002,237.19)
207-39000- - -	Budget Unassigned	1,546,875.00
207-39110- - -	Net Investment In Capital Assets	(7,358,973.71)
207-39121- - -	Restricted For Purpose No. 1	(58,626.00)
207-39122- - -	Restricted For Purpose No. 2	(32,169.00)
207-39900- - -	Net Assets - Unrestricted	5,371,788.97
	Total Equities	(2,950,415.44)

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		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(16,886,042.67)
Fund Totals:	207	Solid Waste Disposal	0.00

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Fund : 264 Employee Insurance No. 1

Account Number	Account Description	Balance
Assets		
264-11140- - -	Cash With Trustee	141,845.81
264-14500- - -	Expenditures - Current Year (Control)	632,941.30
	Total Assets	774,787.11
	Total Assets and Deferred Outflows of Resources	774,787.11
Liabilities		
264-28500- - -	Revenues (Control)	(518,564.73)
	Total Liabilities	(518,564.73)
264-39000- - -	Unassigned	(256,222.38)
	Total Equities	(256,222.38)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(774,787.11)
Fund Totals:	264 Employee Insurance No. 1	0.00

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Fund : 265 Employee Insurance No. 2

Account Number	Account Description	Balance
Assets		
265-11140- - -	Cash With Trustee	174,464.00
265-14500- - -	Expenditures - Current Year (Control)	162,066.62
	Total Assets	336,530.62
	Total Assets and Deferred Outflows of Resources	336,530.62
Liabilities		
265-28500- - -	Revenues (Control)	(193,440.70)
	Total Liabilities	(193,440.70)
265-39000- - -	Unassigned	(139,556.32)
265-39900- - -	Net Assets - Unrestricted	(3,533.60)
	Total Equities	(143,089.92)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(336,530.62)
Fund Totals:	265 Employee Insurance No. 2	0.00

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Fund : 351 Cities - Sales Tax

Account Number	Account Description	Balance
Assets		
351-11140- - -	Cash With Trustee	0.00
351-11430- - -	Due From Other Governments	1,499,087.68
351-14500- - -	Expenditures - Current Year (Control)	8,922,669.85
	Total Assets	10,421,757.53
	Total Assets and Deferred Outflows of Resources	10,421,757.53
Liabilities		
351-21550- - -	Due To Other Taxing Units	(1,499,087.68)
351-28500- - -	Revenues (Control)	(8,922,669.85)
	Total Liabilities	(10,421,757.53)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(10,421,757.53)
Fund Totals:	351 Cities - Sales Tax	0.00

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Fund : 352 City of Dandridge Property Tax

Account Number	Account Description	Balance
Assets		
352-11140- - -	Cash With Trustee	7,534.79
352-11430- - -	Due From Other Governments	0.00
352-11500- - -	Taxes Receivable	1,324,362.00
352-11510- - -	Allowance For Uncollectable Property Tax	(45,373.00)
352-14500- - -	Expenditures - Current Year (Control)	1,228,236.29
	Total Assets	2,514,760.08
	Total Assets and Deferred Outflows of Resources	2,514,760.08
Liabilities		
352-21550- - -	Due To Other Taxing Units	(1,283,504.18)
352-28500- - -	Revenues (Control)	(1,217,561.78)
	Total Liabilities	(2,501,065.96)
352-39000- - -	Unassigned	(13,694.12)
	Total Equities	(13,694.12)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(2,514,760.08)
Fund Totals:	352 City of Dandridge Property Tax	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
June 2026

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Fund : 353 Baneberry Property Taxes

Account Number	Account Description	Balance
Assets		
353-11140- - -	Cash With Trustee	40.19
353-11430- - -	Due From Other Governments	0.00
353-11500- - -	Taxes Receivable	239,351.00
353-11510- - -	Allowance For Uncollectable Property Tax	(3,786.00)
353-14500- - -	Expenditures - Current Year (Control)	229,701.40
	Total Assets	465,306.59
	Total Assets and Deferred Outflows of Resources	465,306.59
Liabilities		
353-21550- - -	Due To Other Taxing Units	(236,021.42)
353-28500- - -	Revenues (Control)	(226,705.02)
	Total Liabilities	(462,726.44)
353-39000- - -	Unassigned	(2,580.15)
	Total Equities	(2,580.15)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(465,306.59)
Fund Totals:	353 Baneberry Property Taxes	0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
June 2026

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Fund : 354 City of New Market Property Taxes

Account Number	Account Description	Balance
Assets		
354-11140- - -	Cash With Trustee	463.53
354-11430- - -	Due From Other Governments	0.00
354-11500- - -	Taxes Receivable	217,479.00
354-11510- - -	Allowance For Uncollectable Property Tax	(9,158.00)
354-14500- - -	Expenditures - Current Year (Control)	214,730.62
	Total Assets	423,515.15
	Total Assets and Deferred Outflows of Resources	423,515.15
Liabilities		
354-21550- - -	Due To Other Taxing Units	(208,321.00)
354-28500- - -	Revenues (Control)	(212,963.08)
	Total Liabilities	(421,284.08)
354-39000- - -	Unassigned	(2,231.07)
	Total Equities	(2,231.07)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(423,515.15)
Fund Totals:	354 City of New Market Property Taxes	0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
June 2026 2026

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Fund : 921 Payroll Clearing Account 2

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	921 Payroll Clearing Account 2	0.00

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Jefferson County Finance
Summary Financial Statment by Sub-Fund
July 2026

User:
Date/Time:

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	17,054,400.00	0.00	0.00%	1,421,200.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	250,000.00	(44.81)	0.02%	20,833.33	(44.81)	0.22%
40130	Cir Clk/Clk & Master Collections-Pr Yr	275,000.00	0.00	0.00%	22,916.67	0.00	0.00%
40140	Interest And Penalty	40,000.00	(4,943.03)	12.36%	3,333.33	(4,943.03)	148.29%
40150	Pick-Up Taxes	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	40,000.00	(40,423.98)	101.06%	3,333.33	(40,423.98)	1,212.72%
40210	Local Option Sales Tax	2,384,858.00	0.00	0.00%	198,738.17	0.00	0.00%
40220	Hotel/Motel Tax	623,305.00	77,092.97	-12.37%	51,942.08	77,092.97	-148.42%
40240	Wheel Tax	288,000.00	(32,754.63)	11.37%	24,000.00	(32,754.63)	136.48%
40250	Litigation Tax - General	120,000.00	0.00	0.00%	10,000.00	0.00	0.00%
40266	Litigation Tax-Jail, Wrkhse,	160,000.00	0.00	0.00%	13,333.33	0.00	0.00%
40270	Business Tax	675,000.00	0.00	0.00%	56,250.00	0.00	0.00%
40320	Bank Excise Tax	40,000.00	0.00	0.00%	3,333.33	0.00	0.00%
40330	Wholesale Beer Tax	200,000.00	21,384.17	-10.69%	16,666.67	21,384.17	-128.31%
41110	Marriage Licenses	3,000.00	0.00	0.00%	250.00	0.00	0.00%
41140	Cable TV Franchise	110,000.00	0.00	0.00%	9,166.67	0.00	0.00%
41510	Beer Permits	1,000.00	0.00	0.00%	83.33	0.00	0.00%
41520	Building Permits	440,000.00	(30,360.00)	6.90%	36,666.67	(30,360.00)	82.80%
41540	Plumbing Permits	165,000.00	(11,095.00)	6.72%	13,750.00	(11,095.00)	80.69%
41590	Other Permits	15,000.00	(2,375.00)	15.83%	1,250.00	(2,375.00)	190.00%
42110	Fines - Circuit Court	21,500.00	(1,342.47)	6.24%	1,791.67	(1,342.47)	74.93%
42120	Officers Costs - Sheriff Fees	10,000.00	(771.40)	7.71%	833.33	(771.40)	92.57%
42141	Drug Court Fees - Circuit Court	3,000.00	(321.57)	10.72%	250.00	(321.57)	128.63%
42150	Jail Fees - Circuit Court	3,000.00	(95.95)	3.20%	250.00	(95.95)	38.38%
42180	DUI Treatment Fines	300.00	(95.00)	31.67%	25.00	(95.00)	380.00%
42190	Data Entry Fee - Circuit Court	4,000.00	(196.50)	4.91%	333.33	(196.50)	58.95%
42191	Courtroom Security Fee- Circuit Court	65.00	(27.64)	42.52%	5.42	(27.64)	510.28%
42310	County Fines	105,000.00	(17,235.46)	16.41%	8,750.00	(17,235.46)	196.98%
42311	Fines For Littering	0.00	(47.50)	0.00%	0.00	(47.50)	0.00%
42320	Officers Costs	60,000.00	(6,339.82)	10.57%	5,000.00	(6,339.82)	126.80%
42330	Games And Fish Fines	1,500.00	(184.50)	12.30%	125.00	(184.50)	147.60%
42341	General Sessions Court - Drug Court	13,000.00	(974.70)	7.50%	1,083.33	(974.70)	89.97%
42350	Jail Fees	50,000.00	(6,433.40)	12.87%	4,166.67	(6,433.40)	154.40%
42380	DUI Treatment Fines	12,000.00	(717.16)	5.98%	1,000.00	(717.16)	71.72%
42390	Data Entry Fee - General Sessions	20,000.00	(4,066.00)	20.33%	1,666.67	(4,066.00)	243.96%
42391	Courtroom Security Fee	2,000.00	(377.15)	18.86%	166.67	(377.15)	226.29%
42410	Fines - Juvenile Court	6,000.00	(150.00)	2.50%	500.00	(150.00)	30.00%

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Jefferson County Finance
Summary Financial Statment by Sub-Fund
July 2026

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42420	Officers Costs	4,500.00	(402.80)	8.95%	375.00	(402.80)	107.41%
42490	Data Entry Fee - Juvenile Court	1,500.00	(348.75)	23.25%	125.00	(348.75)	279.00%
42520	Officers Costs - Chancery Court	750.00	(77.90)	10.39%	62.50	(77.90)	124.64%
42530	Data Entry Fee - Chancery Court	5,000.00	(1,154.00)	23.08%	416.67	(1,154.00)	276.96%
42872	Victims Assistance Assessments	38,000.00	(5,529.50)	14.55%	3,166.67	(5,529.50)	174.62%
42990	Other Fines, Forfeitures, And Penalties	15,000.00	(2,375.00)	15.83%	1,250.00	(2,375.00)	190.00%
43120	Patient Charges	4,384,000.00	(6,232.82)	0.14%	365,333.33	(6,232.82)	1.71%
43190	Other General Service Charges	3,000.00	(434.21)	14.47%	250.00	(434.21)	173.68%
43350	Copy Fees	600.00	0.00	0.00%	50.00	0.00	0.00%
43360	Library Fees	0.00	(337.36)	0.00%	0.00	(337.36)	0.00%
43365	Archives And Records Management	30,500.00	(11,441.50)	37.51%	2,541.67	(11,441.50)	450.16%
43370	Telephone Commissions	60,000.00	0.00	0.00%	5,000.00	0.00	0.00%
43383	Additional Fees - Tiding and	50,000.00	(4,764.00)	9.53%	4,166.67	(4,764.00)	114.34%
43392	Data Processing Fee -Register	16,000.00	(2,042.00)	12.76%	1,333.33	(2,042.00)	153.15%
43394	Data Processing Fee - Sheriff	6,000.00	(603.24)	10.05%	500.00	(603.24)	120.65%
43395	Sexual Offender Registration Fee-	12,050.00	(450.00)	3.73%	1,004.17	(450.00)	44.81%
43396	Data Processing Fee - County Clerk	2,500.00	(705.00)	28.20%	208.33	(705.00)	338.40%
43397	Subscription & Electronic Filing Fee-	12,052.00	(1,875.00)	15.56%	1,004.33	(1,875.00)	186.69%
43399	Vehicle Insurance Coverage and	5,000.00	(1,085.00)	21.70%	416.67	(1,085.00)	260.40%
44110	Interest Earned	400,000.00	0.00	0.00%	33,333.33	0.00	0.00%
44120	Lease/Rentals/PPP	7,212.00	(601.00)	8.33%	601.00	(601.00)	100.00%
44131	Commisary Sales	44,000.00	0.00	0.00%	3,666.67	0.00	0.00%
44146	E-Rate Funding	6,816.00	(167.99)	2.46%	568.00	(167.99)	29.58%
44170	Miscellaneous Refunds	80,450.00	(1,121.52)	1.39%	6,704.17	(1,121.52)	16.73%
44530	Sale Of Equipment	9,525.00	0.00	0.00%	793.75	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(4,088.50)	40.89%	833.33	(4,088.50)	490.62%
44990	Other Local Revenues	744,388.00	0.00	0.00%	62,032.33	0.00	0.00%
45510	County Clerk	996,200.00	0.00	0.00%	83,016.67	0.00	0.00%
45520	Circuit Court Clerk	155,000.00	0.00	0.00%	12,916.67	0.00	0.00%
45540	General Sessions Court Clerk	375,000.00	0.00	0.00%	31,250.00	0.00	0.00%
45550	Clerk And Master	125,000.00	0.00	0.00%	10,416.67	0.00	0.00%
45560	Juvenile Court Clerk	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
45580	Register of Deeds	300,000.00	0.00	0.00%	25,000.00	0.00	0.00%
45590	Sheriff	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
45610	Trustee	1,200,000.00	(47,097.86)	3.92%	100,000.00	(47,097.86)	47.10%
46110	Juvenile Services Program	9,000.00	0.00	0.00%	750.00	0.00	0.00%
46140	Aging Programs	11,562.00	0.00	0.00%	963.50	0.00	0.00%
46210	Law Enforcement Training Programs	76,800.00	0.00	0.00%	6,400.00	0.00	0.00%

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Jefferson County Finance
Summary Financial Statement by Sub-Fund
July 2026

User:
Date/Time:

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46240	School Resource Officer Grants	975,000.00	0.00	0.00%	81,250.00	0.00	0.00%
46310	Health Department Programs	331,449.00	0.00	0.00%	27,620.75	0.00	0.00%
46430	Litter Program	52,700.00	0.00	0.00%	4,391.67	0.00	0.00%
46835	Vehicle Certificate Of Title Fees	10,000.00	0.00	0.00%	833.33	0.00	0.00%
46852	State Revenue Sharing -	55,000.00	(4,064.16)	7.39%	4,583.33	(4,064.16)	88.67%
46915	Contracted Prisoner Board	760,000.00	62,443.00	-8.22%	63,333.33	62,443.00	-98.59%
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
46980	Other State Grants	588,978.00	(5,854.00)	0.99%	49,081.50	(5,854.00)	11.93%
46990	Other State Revenues	17,700.00	0.00	0.00%	1,475.00	0.00	0.00%
47220	Civil Defense Reimbursement	39,150.00	0.00	0.00%	3,262.50	0.00	0.00%
47235	Homeland Security Grants	36,000.00	0.00	0.00%	3,000.00	0.00	0.00%
47240	Medicaid	120,000.00	0.00	0.00%	10,000.00	0.00	0.00%
47590	Other Federal Through State	936,808.00	0.00	0.00%	78,067.33	0.00	0.00%
47715	Tax Credit Bond Rebate	476,664.00	0.00	0.00%	39,722.00	0.00	0.00%
47990	Other Direct Federal Revenue	83,415.00	0.00	0.00%	6,951.25	0.00	0.00%
48130	Contributions	153,437.00	0.00	0.00%	12,786.42	0.00	0.00%
48610	Donations	1,000.00	0.00	0.00%	83.33	0.00	0.00%
48990	Other	116,200.00	0.00	0.00%	9,683.33	0.00	0.00%
48991	Oploid Settlement Funds - Past	0.00	(77,707.35)	0.00%	0.00	(77,707.35)	0.00%
Total Revenues		37,236,834.00	(181,012.99)	0.49%	3,103,069.50	(181,012.99)	5.83%
Expenditures							
51100	County Commission	(794,522.00)	175,812.20	22.13%	(66,210.17)	175,812.20	265.54%
51210	Board Of Equalization	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51300	County Mayor/Executive	(344,136.00)	27,881.96	8.10%	(28,678.00)	27,881.96	97.22%
51500	Election Commission	(529,996.00)	84,650.38	15.97%	(44,166.33)	84,650.38	191.66%
51600	Register Of Deeds	(436,768.00)	58,277.09	13.34%	(36,397.33)	58,277.09	160.11%
51750	Zoning Compliance	(172,360.00)	21,194.27	12.30%	(14,363.33)	21,194.27	147.56%
51800	County Buildings	(1,229,084.00)	458,850.79	37.33%	(102,423.67)	458,850.79	447.99%
51810	Maintenance Garage	(672,783.00)	204,146.86	30.34%	(56,065.25)	204,146.86	364.12%
51910	Preservation Of Records	(10,500.00)	558.61	5.32%	(875.00)	558.61	63.84%
52100	Accounting And Budgeting	(1,213,800.00)	144,633.19	11.92%	(101,150.00)	144,633.19	142.99%
52300	Property Assessor's Office	(791,632.00)	60,514.43	7.64%	(65,969.33)	60,514.43	91.73%
52400	County Trustee's Office	(450,837.00)	35,598.09	7.90%	(37,569.75)	35,598.09	94.75%
52500	County Clerk's Office	(1,382,020.00)	203,515.76	14.73%	(115,168.33)	203,515.76	176.71%
52600	Information Technology	(146,925.00)	62,738.84	42.70%	(12,243.75)	62,738.84	512.42%
52900	Other Finance	(894,151.00)	128,665.87	14.39%	(74,512.58)	128,665.87	172.68%
53100	Circuit Court	(1,109,772.81)	163,808.98	14.76%	(92,481.07)	163,808.98	177.13%
53300	General Sessions Court	(387,028.00)	57,131.49	14.76%	(32,252.33)	57,131.49	177.14%

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Jefferson County Finance
Summary Financial Statement by Sub-Fund
July 2026

User:
Date/Time:

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53330	Drug Court	(30,150.00)	7,398.64	24.54%	(2,512.50)	7,398.64	294.47%
53400	Chancery Court	(402,816.00)	51,726.95	12.84%	(33,568.00)	51,726.95	154.10%
53500	Juvenile Court	(361,854.00)	51,347.21	14.19%	(30,154.50)	51,347.21	170.28%
53900	Other Administration Of Justice	(12,500.00)	0.00	0.00%	(1,041.67)	0.00	0.00%
53930	Victim Assistance Programs	(109,029.00)	14,914.94	13.68%	(9,085.75)	14,914.94	164.16%
54110	Sheriff's Department	(7,515,131.00)	1,315,534.28	17.51%	(626,260.92)	1,315,534.28	210.06%
54140	Wheel Tax Officer	(21,557.00)	1,783.07	8.27%	(1,796.42)	1,783.07	99.26%
54160	Administration Of The Sexual Offender	(15,000.00)	13,290.00	88.60%	(1,250.00)	13,290.00	1,063.20%
54210	Jail	(4,212,451.00)	1,335,069.34	31.69%	(351,037.58)	1,335,069.34	380.32%
54220	Workhouse	(91,000.00)	0.00	0.00%	(7,583.33)	0.00	0.00%
54410	Civil Defense	(122,389.00)	10,189.22	8.33%	(10,199.08)	10,189.22	99.90%
54510	Building Inspection	(183,650.79)	23,066.89	12.56%	(15,304.23)	23,066.89	150.72%
54610	County Coroner/Medical Examiner	(138,600.00)	83,600.00	60.32%	(11,550.00)	83,600.00	723.81%
54710	Public Safety Grants Program	(36,000.00)	0.00	0.00%	(3,000.00)	0.00	0.00%
54900	Other Public Safety	(1,078,952.00)	0.00	0.00%	(89,912.67)	0.00	0.00%
55110	Local Health Center	(387,996.00)	20,250.13	5.22%	(32,333.00)	20,250.13	62.63%
55120	Rabies And Animal Control	(165,625.00)	34,022.48	20.54%	(13,802.08)	34,022.48	246.50%
55130	Ambulance Service	(7,454,460.00)	1,445,692.86	19.39%	(621,205.00)	1,445,692.86	232.72%
55720	Sanitation Education/Information	(94,036.00)	11,174.90	11.88%	(7,836.33)	11,174.90	142.60%
55900	Dept. Of Environment	(221,641.00)	23,598.62	10.65%	(18,470.08)	23,598.62	127.77%
56300	Senior Citizens Assistance	(293,984.00)	24,385.52	8.29%	(24,498.67)	24,385.52	99.54%
56500	Libraries	(768,969.00)	112,812.42	14.67%	(64,080.75)	112,812.42	176.05%
57100	Agricultural Extension Service	(213,375.00)	7,583.01	3.55%	(17,781.25)	7,583.01	42.65%
57500	Soil Conservation	(128,781.00)	10,000.85	7.77%	(10,731.75)	10,000.85	93.19%
58110	Tourism	(653,305.00)	257,099.32	39.35%	(54,442.08)	257,099.32	472.24%
58300	Veterans' Services	(107,023.00)	6,323.48	5.91%	(8,918.58)	6,323.48	70.90%
58500	Contributions To Other Agencies	(1,345,980.00)	243,181.00	18.07%	(112,165.00)	243,181.00	216.81%
99100	Transfers Out	(511,664.00)	0.00	0.00%	(42,638.67)	0.00	0.00%
	Total Expenditures	(37,247,233.60)	6,992,023.94	18.77%	(3,103,936.13)	6,992,023.94	225.26%
Total	101 General	(10,399.60)	6,811,010.95	65,493.01%	(866.63)	6,811,010.95	785,916.

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Jefferson County Finance
Summary Financial Statment by Sub-Fund
July 2026

User:
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Bryant Opeil
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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget`	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	1,500.00	0.00	0.00%	125.00	0.00	0.00%
	Total Revenues	1,500.00	0.00	0.00%	125.00	0.00	0.00%
Expenditures							
52900	Other Finance	(1,500.00)	57.03	3.80%	(125.00)	57.03	45.62%
	Total Expenditures	(1,500.00)	57.03	3.80%	(125.00)	57.03	45.62%
Total	112 Courthouse & Jail Maintenance	0.00	57.03	100.00%	0.00	57.03	0.00%

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Jefferson County Finance
Summary Financial Statment by Sub-Fund
July 2026

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	12,461.00	0.00	0.00%	1,038.42	0.00	0.00%
	Total Revenues	12,461.00	0.00	0.00%	1,038.42	0.00	0.00%
Expenditures							
52900	Other Finance	(400.00)	13.91	3.48%	(33.33)	13.91	41.73%
54210	Jail	(2,000.00)	0.00	0.00%	(166.67)	0.00	0.00%
	Total Expenditures	(2,400.00)	13.91	0.58%	(200.00)	13.91	6.96%
Total	114 Law Library	10,061.00	13.91	-0.14%	838.42	13.91	-1.66%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,508,000.00	0.00	0.00%	209,000.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	39,000.00	(7.22)	0.02%	3,250.00	(7.22)	0.22%
40130	Cir Clk/Clk & Master Collections-Pr Yr	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
40140	Interest And Penalty	7,000.00	(737.76)	10.54%	583.33	(737.76)	126.47%
40150	Pick-Up Taxes	2,500.00	0.00	0.00%	208.33	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	8,000.00	0.00	0.00%	666.67	0.00	0.00%
40320	Bank Excise Tax	10,000.00	0.00	0.00%	833.33	0.00	0.00%
Total Revenues		2,609,500.00	(744.98)	0.03%	217,458.33	(744.98)	0.34%
Expenditures							
55731	Waste Pickup	(2,562,350.00)	329,257.77	12.85%	(213,529.17)	329,257.77	154.20%
Total Expenditures		(2,562,350.00)	329,257.77	12.85%	(213,529.17)	329,257.77	154.20%
Total	116 Solid Waste/Sanitation	47,150.00	328,512.79	-696.74%	3,929.17	328,512.79	-

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121 Special Purpose - TN Opioid Abatement Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Interest Earned	0.00	(638.67)	0.00%	0.00	(638.67)	0.00%
46845	Opioid Settlement Funds - TN	191,511.00	0.00	0.00%	15,959.25	0.00	0.00%
	Total Revenues	191,511.00	(638.67)	0.33%	15,959.25	(638.67)	4.00%
Expenditures							
58400	Other Charges	(191,511.00)	0.00	0.00%	(15,959.25)	0.00	0.00%
	Total Expenditures	(191,511.00)	0.00	0.00%	(15,959.25)	0.00	0.00%
Total	121 Special Purpose - TN Opioid Abatement	0.00	(638.67)	100.00%	0.00	(638.67)	0.00%

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42140	Drug Control Fines - Circuit Court	7,000.00	0.00	0.00%	583.33	0.00	0.00%
42340	Drug Control Fines - General Sessions	10,000.00	0.00	0.00%	833.33	0.00	0.00%
42865	Drug Task Force Forfeitures And	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
42910	Proceeds From Confiscated Property	10,000.00	0.00	0.00%	833.33	0.00	0.00%
44110	Interest Earned	0.00	(178.85)	0.00%	0.00	(178.85)	0.00%
	Total Revenues	77,000.00	(178.85)	0.23%	6,416.67	(178.85)	2.79%
Expenditures							
54150	Drug Enforcement	(88,400.00)	3,710.19	4.20%	(7,366.67)	3,710.19	50.36%
	Total Expenditures	(88,400.00)	3,710.19	4.20%	(7,366.67)	3,710.19	50.36%
Total	122 Drug Control	(11,400.00)	3,531.34	30.98%	(950.00)	3,531.34	371.72%

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127 American Rescue Plan Act Grant		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47409	American Rescue Plan Act Grant -	591,000.00	0.00	0.00%	49,250.00	0.00	0.00%
	Total Revenues	591,000.00	0.00	0.00%	49,250.00	0.00	0.00%
Expenditures							
58836	American Rescue Plan Act Grant -	(591,000.00)	0.00	0.00%	(49,250.00)	0.00	0.00%
	Total Expenditures	(591,000.00)	0.00	0.00%	(49,250.00)	0.00	0.00%
Total	127 American Rescue Plan Act Grant	0.00	0.00	100.00%	0.00	0.00	0.00%

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Interest Earned	4,000.00	0.00	0.00%	333.33	0.00	0.00%
44120	Lease/Rentals/PPP	852,002.00	0.00	0.00%	71,000.17	0.00	0.00%
	Total Revenues	856,002.00	0.00	0.00%	71,333.50	0.00	0.00%
Expenditures							
52900	Other Finance	(9,500.00)	1,099.37	11.57%	(791.67)	1,099.37	138.87%
	Total Expenditures	(9,500.00)	1,099.37	11.57%	(791.67)	1,099.37	138.87%
Total	128 Other Special Revenue Fund	846,502.00	1,099.37	-0.13%	70,541.83	1,099.37	-1.56%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	3,511,200.00	0.00	0.00%	292,600.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	50,000.00	(8.62)	0.02%	4,166.67	(8.62)	0.21%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
40140	Interest And Penalty	11,000.00	(959.13)	8.72%	916.67	(959.13)	104.63%
40150	Pick-Up Taxes	3,000.00	0.00	0.00%	250.00	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	10,000.00	0.00	0.00%	833.33	0.00	0.00%
40320	Bank Excise Tax	10,000.00	0.00	0.00%	833.33	0.00	0.00%
43190	Other General Service Charges	55,000.00	0.00	0.00%	4,583.33	0.00	0.00%
44110	Interest Earned	0.00	(25,554.05)	0.00%	0.00	(25,554.05)	0.00%
46420	State Aid Program	350,000.00	0.00	0.00%	29,166.67	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,000,000.00	0.00	0.00%	166,666.67	0.00	0.00%
46925	Hybrid/Electric Vehicle Registration	7,000.00	(3,511.26)	50.16%	583.33	(3,511.26)	601.93%
46930	Petroleum Special Tax	36,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Revenues		6,093,200.00	(30,033.06)	0.49%	507,766.67	(30,033.06)	5.91%
Expenditures							
61000	Administration	(379,909.00)	50,793.27	13.37%	(31,659.08)	50,793.27	160.44%
62000	Highway And Bridge Maintenance	(2,989,300.00)	746,930.06	24.99%	(249,108.33)	746,930.06	299.84%
63100	Operation And Maintenance Of	(1,351,698.00)	702,899.47	52.00%	(112,641.50)	702,899.47	624.01%
63400	Quarry Operations	(1,132,976.00)	72,059.60	6.36%	(94,414.67)	72,059.60	76.32%
63500	Asphalt Plant Operations	(34,400.00)	10,325.00	30.01%	(2,866.67)	10,325.00	360.17%
65000	Other Charges	(262,453.00)	157,316.18	59.94%	(21,871.08)	157,316.18	719.29%
66000	Employee Benefits	(91,560.00)	91,560.00	100.00%	(7,630.00)	91,560.00	1,200.00%
68000	Capital Outlay	(91,660.00)	0.00	0.00%	(7,638.33)	0.00	0.00%
Total Expenditures		(6,333,956.00)	1,831,883.58	28.92%	(527,829.67)	1,831,883.58	347.06%
Total	131 Highway/Public Works	(240,756.00)	1,801,850.52	748.41%	(20,063.00)	1,801,850.52	8,980.

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,787,600.00	0.00	0.00%	982,300.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	203,000.00	(45,910.42)	22.62%	16,916.67	(45,910.42)	271.39%
40130	Cir Clk/Clk & Master Collections-Pr Yr	341,415.00	0.00	0.00%	28,451.25	0.00	0.00%
40140	Interest And Penalty	41,000.00	(3,467.53)	8.46%	3,416.67	(3,467.53)	101.49%
40150	Pick-Up Taxes	10,000.00	0.00	0.00%	833.33	0.00	0.00%
40161	Payments In Lieu Of Taxes - T. V. A.	13,000.00	(1,108.06)	8.52%	1,083.33	(1,108.06)	102.28%
40162	Payments In Lieu Of Taxes-Local	35,210.00	0.00	0.00%	2,934.17	0.00	0.00%
40210	Local Option Sales Tax	8,315,143.00	0.00	0.00%	692,928.58	0.00	0.00%
40275	Local Option Mixed Drink Taxes	30,000.00	(2,772.73)	9.24%	2,500.00	(2,772.73)	110.91%
40320	Bank Excise Tax	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%
41110	Marriage Licenses	2,400.00	0.00	0.00%	200.00	0.00	0.00%
43570	Recelpts From Individual Schools	72,000.00	0.00	0.00%	6,000.00	0.00	0.00%
43581	Community Service Fees - Children	229,000.00	213.00	-0.09%	19,083.33	213.00	-1.12%
44145	Sale Of Recycled Materials	0.00	(163.20)	0.00%	0.00	(163.20)	0.00%
44165	Rebates	0.00	0.00	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	30,000.00	12,700.00	-42.33%	2,500.00	12,700.00	-508.00%
44990	Other Local Revenues	500.00	0.00	0.00%	41.67	0.00	0.00%
46510	Tennessee Investment in Student	52,889,317.00	0.00	0.00%	4,407,443.08	0.00	0.00%
46515	Early Childhood Education	756,055.00	0.00	0.00%	63,004.58	0.00	0.00%
46590	Other State Education Funds	450,428.00	0.00	0.00%	37,535.67	0.00	0.00%
46610	Career Ladder Program	33,000.00	0.00	0.00%	2,750.00	0.00	0.00%
46790	Other Vocational	0.00	0.00	0.00%	0.00	0.00	0.00%
46830	Beer Tax	18,500.00	0.00	0.00%	1,541.67	0.00	0.00%
46840	Alcoholic Beverage Tax	85,000.00	0.00	0.00%	7,083.33	0.00	0.00%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	0.00	0.00%	95,833.33	0.00	0.00%
46980	Other State Grants	0.00	0.00	0.00%	0.00	0.00	0.00%
47143	IDEA High Cost	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
47240	Medicaid	110,357.00	(433.69)	0.39%	9,196.42	(433.69)	4.72%
47640	ROTC Reimbursement	73,000.00	(7,211.14)	9.88%	6,083.33	(7,211.14)	118.54%
48130	Contributions	108,798.00	0.00	0.00%	9,066.50	0.00	0.00%
49800	Transfers In	101,100.00	0.00	0.00%	8,425.00	0.00	0.00%
	Total Revenues	76,930,823.00	(48,153.77)	0.06%	6,410,901.92	(48,153.77)	0.75%
Expenditures							
71100	Regular Instruction Program	(37,290,249.00)	422,843.97	1.13%	(3,107,520.75)	422,843.97	13.61%
71150	Alternative Instruction Program	(192,865.00)	0.00	0.00%	(16,072.08)	0.00	0.00%
71200	Special Education Program	(5,324,903.00)	1,514.21	0.03%	(443,741.92)	1,514.21	0.34%
71300	Career and Technical Education	(3,304,714.00)	98,872.66	2.99%	(275,392.83)	98,872.66	35.90%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72110	Attendance	(399,684.00)	19,944.53	4.99%	(33,307.00)	19,944.53	59.88%
72120	Health Services	(1,072,643.00)	113,990.21	10.63%	(89,386.92)	113,990.21	127.52%
72130	Other Student Support	(3,159,178.00)	53,372.80	1.69%	(263,264.83)	53,372.80	20.27%
72210	Regular Instruction Program	(3,127,692.00)	112,752.68	3.60%	(260,641.00)	112,752.68	43.26%
72215	Alternative Instruction Program	(45,746.00)	0.00	0.00%	(3,812.17)	0.00	0.00%
72220	Special Education Program	(875,454.00)	93,745.18	10.71%	(72,954.50)	93,745.18	128.50%
72230	Career and Technical Education	(404,368.00)	24,662.23	6.10%	(33,697.33)	24,662.23	73.19%
72250	Education Technology	(1,609,390.00)	444,853.56	27.64%	(134,115.83)	444,853.56	331.69%
72310	Board Of Education	(1,102,711.00)	384,256.47	34.85%	(91,892.58)	384,256.47	418.16%
72320	Office Of The Superintendent	(404,384.00)	50,198.99	12.41%	(33,698.67)	50,198.99	148.96%
72410	Office Of The Principal	(5,073,457.00)	170,135.48	3.35%	(422,788.08)	170,135.48	40.24%
72510	Fiscal Services	(704,388.00)	0.00	0.00%	(58,699.00)	0.00	0.00%
72520	Human Services/Personnel	(232,514.00)	37,750.68	16.24%	(19,376.17)	37,750.68	194.83%
72610	Operation and Maintenance of Plant	(6,360,715.00)	1,416,793.40	22.27%	(530,059.58)	1,416,793.40	267.29%
72620	Maintenance Of Plant	(2,239,866.00)	807,352.47	36.04%	(186,655.50)	807,352.47	432.54%
72710	Transportation	(4,047,970.00)	793,684.62	19.61%	(337,330.83)	793,684.62	235.28%
73100	Food Service	0.00	0.00	0.00%	0.00	0.00	0.00%
73300	Community Services	(520,751.00)	52,062.97	10.00%	(43,395.92)	52,062.97	119.97%
73400	Early Childhood Education	(1,118,847.00)	550.05	0.05%	(93,237.25)	550.05	0.59%
76100	Regular Capital Outlay	0.00	8,100.00	0.00%	0.00	8,100.00	0.00%
82100	Principal On Debt	(171,216.00)	28,536.00	16.67%	(14,268.00)	28,536.00	200.00%
82200	Interest On Debt	(8,592.00)	1,432.00	16.67%	(716.00)	1,432.00	200.00%
99100	Transfers Out	(40,000.00)	0.00	0.00%	(3,333.33)	0.00	0.00%
	Total Expenditures	(78,832,297.00)	5,137,405.16	6.52%	(6,569,358.08)	5,137,405.16	78.20%
Total	141 General Purpose School	(1,901,474.00)	5,089,251.39	267.65%	(158,456.17)	5,089,251.39	3,211.

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-012 School Federal Projects - Title I - Cons Admin		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47141	ESEA	172,353.51	0.00	0.00%	14,362.79	0.00	0.00%
	Total Revenues	172,353.51	0.00	0.00%	14,362.79	0.00	0.00%
Expenditures							
72210	Regular Instruction Program	(172,353.51)	13,947.77	8.09%	(14,362.79)	13,947.77	97.11%
	Total Expenditures	(172,353.51)	13,947.77	8.09%	(14,362.79)	13,947.77	97.11%
Total	142 School Federal Projects	0.00	13,947.77	100.00%	0.00	13,947.77	0.00%

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142-102 School Federal Projects - Title I (Disadvantaged)		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47141	ESEA	2,321,550.43	0.00	0.00%	193,462.54	0.00	0.00%
	Total Revenues	2,321,550.43	0.00	0.00%	193,462.54	0.00	0.00%
Expenditures							
71100	Regular Instruction Program	(1,652,712.63)	0.00	0.00%	(137,726.05)	0.00	0.00%
72130	Other Student Support	(47,536.75)	1,609.07	3.38%	(3,961.40)	1,609.07	40.62%
72210	Regular Instruction Program	(577,368.77)	0.00	0.00%	(48,114.06)	0.00	0.00%
99100	Transfers Out	(43,932.28)	0.00	0.00%	(3,661.02)	0.00	0.00%
	Total Expenditures	(2,321,550.43)	1,609.07	0.07%	(193,462.54)	1,609.07	0.83%
Total	142 School Federal Projects	0.00	1,609.07	100.00%	0.00	1,609.07	0.00%

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142-104 School Federal Projects - Title I D - Mountain		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-202 School Federal Projects - Title II - Part A (Highly		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-302 School Federal Projects - Title Iii (Esl)		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47146	English Language Acquisition Grants	59,301.43	0.00	0.00%	4,941.79	0.00	0.00%
	Total Revenues	59,301.43	0.00	0.00%	4,941.79	0.00	0.00%
Expenditures							
71100	Regular Instruction Program	(44,949.20)	0.00	0.00%	(3,745.77)	0.00	0.00%
72130	Other Student Support	(13,953.20)	286.60	2.05%	(1,162.77)	286.60	24.65%
72710	Transportation	(99.03)	0.00	0.00%	(8.25)	0.00	0.00%
99100	Transfers Out	(300.00)	0.00	0.00%	(25.00)	0.00	0.00%
	Total Expenditures	(59,301.43)	286.60	0.48%	(4,941.79)	286.60	5.80%
Total	142 School Federal Projects	0.00	286.60	100.00%	0.00	286.60	0.00%

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142-402 School Federal Projects - Title IV		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47590	Other Federal Through State	80,552.98	0.00	0.00%	6,712.75	0.00	0.00%
	Total Revenues	80,552.98	0.00	0.00%	6,712.75	0.00	0.00%
Expenditures							
72130	Other Student Support	(75,052.98)	0.00	0.00%	(6,254.42)	0.00	0.00%
72210	Regular Instruction Program	(5,000.00)	0.00	0.00%	(416.67)	0.00	0.00%
99110	Operating Tranfers To Primary Govts	(500.00)	0.00	0.00%	(41.67)	0.00	0.00%
	Total Expenditures	(80,552.98)	0.00	0.00%	(6,712.75)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-801 School Federal Projects - Carl Perkins Basic		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Program Improvement	131,601.00	0.00	0.00%	10,966.75	0.00	0.00%
	Total Revenues	131,601.00	0.00	0.00%	10,966.75	0.00	0.00%
Expenditures							
71300	Career and Technical Education	(50,788.00)	28,101.00	55.33%	(4,232.33)	28,101.00	663.96%
72130	Other Student Support	(74,813.00)	13,700.50	18.31%	(6,234.42)	13,700.50	219.76%
72230	Career and Technical Education	(3,500.00)	563.38	16.10%	(291.67)	563.38	193.16%
72710	Transportation	(2,500.00)	0.00	0.00%	(208.33)	0.00	0.00%
	Total Expenditures	(131,601.00)	42,364.88	32.19%	(10,966.75)	42,364.88	386.30%
Total	142 School Federal Projects	0.00	42,364.88	100.00%	0.00	42,364.88	0.00%

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142-806 School Federal Projects - Carl Perkins -Focus Area			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Program Improvement	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
	Total Revenues	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
Expenditures							
71300	Career and Technical Education	(50,000.00)	4,448.78	8.90%	(4,166.67)	4,448.78	106.77%
	Total Expenditures	(50,000.00)	4,448.78	8.90%	(4,166.67)	4,448.78	106.77%
Total	142 School Federal Projects	0.00	4,448.78	100.00%	0.00	4,448.78	0.00%

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142-892 School Federal Projects - IDEA Partnership for		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
	Total Revenues	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
Expenditures							
71200	Special Education Program	(91,000.00)	0.00	0.00%	(7,583.33)	0.00	0.00%
72220	Special Education Program	(8,000.00)	0.00	0.00%	(666.67)	0.00	0.00%
72710	Transportation	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
	Total Expenditures	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-893 School Federal Projects - Behavioral Partnership		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
	Total Revenues	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
Expenditures							
72130	Other Student Support	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
	Total Expenditures	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-902 School Federal Projects - Idea		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	1,651,810.00	0.00	0.00%	137,650.83	0.00	0.00%
	Total Revenues	1,651,810.00	0.00	0.00%	137,650.83	0.00	0.00%
Expenditures							
71200	Special Education Program	(1,118,221.00)	39,667.49	3.55%	(93,185.08)	39,667.49	42.57%
72220	Special Education Program	(454,418.00)	42,911.42	9.44%	(37,868.17)	42,911.42	113.32%
72710	Transportation	(79,171.00)	0.00	0.00%	(6,597.58)	0.00	0.00%
	Total Expenditures	(1,651,810.00)	82,578.91	5.00%	(137,650.83)	82,578.91	59.99%
Total	142 School Federal Projects	0.00	82,578.91	100.00%	0.00	82,578.91	0.00%

142-911 School Federal Projects - Preschool (Special			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47145	Special Education Preschool Grants	61,623.00	0.00	0.00%	5,135.25	0.00	0.00%
	Total Revenues	61,623.00	0.00	0.00%	5,135.25	0.00	0.00%
Expenditures							
71200	Special Education Program	(61,623.00)	0.00	0.00%	(5,135.25)	0.00	0.00%
	Total Expenditures	(61,623.00)	0.00	0.00%	(5,135.25)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-999 School Federal Projects - General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	0.00	(307.25)	0.00%	0.00	(307.25)	0.00%
43522	Lunch Payments - Adults	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
43525	A La Carte Sales	250,200.00	0.00	0.00%	20,850.00	0.00	0.00%
43990	Other Charges For Services	5,500.00	0.00	0.00%	458.33	0.00	0.00%
44110	Interest Earned	96,000.00	(9,584.86)	9.98%	8,000.00	(9,584.86)	119.81%
44530	Sale Of Equipment	100.00	0.00	0.00%	8.33	0.00	0.00%
46520	School Food Service	42,445.00	0.00	0.00%	3,537.08	0.00	0.00%
47111	Section 4 - Lunch	3,480,000.00	0.00	0.00%	290,000.00	0.00	0.00%
47112	USDA - Commodities	360,000.00	0.00	0.00%	30,000.00	0.00	0.00%
47113	Breakfast	970,798.00	0.00	0.00%	80,899.83	0.00	0.00%
Total Revenues		5,255,043.00	(9,892.11)	0.19%	437,920.25	(9,892.11)	2.26%
Expenditures							
73100	Food Service	(6,473,284.00)	3,386,876.41	52.32%	(539,440.33)	3,386,876.41	627.85%
99100	Transfers Out	(110,000.00)	0.00	0.00%	(9,166.67)	0.00	0.00%
Total Expenditures		(6,583,284.00)	3,386,876.41	51.45%	(548,607.00)	3,386,876.41	617.36%
Total	143 Central Cafeteria	(1,328,241.00)	3,376,984.30	254.24%	(110,686.75)	3,376,984.30	3,050.

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,755,600.00	0.00	0.00%	146,300.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	57,670.00	(6.21)	0.01%	4,805.83	(6.21)	0.13%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,369.00	0.00	0.00%	4,197.42	0.00	0.00%
40140	Interest And Penalty	11,737.00	(663.94)	5.66%	978.08	(663.94)	67.88%
40150	Pick-Up Taxes	1,000.00	0.00	0.00%	83.33	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	5,000.00	0.00	0.00%	416.67	0.00	0.00%
40210	Local Option Sales Tax	2,174,256.00	0.00	0.00%	181,188.00	0.00	0.00%
40240	Wheel Tax	1,150,000.00	216.00	-0.02%	95,833.33	216.00	-0.23%
40285	Adequate Facilities/Development Tax	350,000.00	(57,939.00)	16.55%	29,166.67	(57,939.00)	198.65%
40320	Bank Excise Tax	5,000.00	0.00	0.00%	416.67	0.00	0.00%
44110	Interest Earned	225,000.00	(328,152.97)	145.85%	18,750.00	(328,152.97)	1,750.15%
44990	Other Local Revenues	930,275.00	0.00	0.00%	77,522.92	0.00	0.00%
47715	Tax Credit Bond Rebate	337,641.00	(139,164.71)	41.22%	28,136.75	(139,164.71)	494.60%
49800	Transfers In	605,887.00	0.00	0.00%	50,490.58	0.00	0.00%
Total Revenues		7,659,435.00	(525,710.83)	6.86%	638,286.25	(525,710.83)	82.36%
Expenditures							
82110	General Government	(590,000.00)	0.00	0.00%	(49,166.67)	0.00	0.00%
82130	Education	(3,301,190.00)	110,086.04	3.33%	(275,099.17)	110,086.04	40.02%
82210	General Government	(340,276.00)	0.00	0.00%	(28,356.33)	0.00	0.00%
82230	Education	(1,483,262.00)	90,066.05	6.07%	(123,605.17)	90,066.05	72.87%
82310	General Government	(163,484.00)	10,401.47	6.36%	(13,623.67)	10,401.47	76.35%
Total Expenditures		(5,878,212.00)	210,553.56	3.58%	(489,851.00)	210,553.56	42.98%
Total	151 General Debt Service	1,781,223.00	(315,157.27)	17.69%	148,435.25	(315,157.27)	212.32%

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	752,400.00	0.00	0.00%	62,700.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	8,000.00	(2.44)	0.03%	666.67	(2.44)	0.37%
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,000.00	0.00	0.00%	250.00	0.00	0.00%
40140	Interest And Penalty	3,000.00	(221.30)	7.38%	250.00	(221.30)	88.52%
40150	Pick-Up Taxes	2,000.00	0.00	0.00%	166.67	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	2,000.00	0.00	0.00%	166.67	0.00	0.00%
40240	Wheel Tax	1,152,000.00	(131,401.62)	11.41%	96,000.00	(131,401.62)	136.88%
40320	Bank Excise Tax	3,000.00	0.00	0.00%	250.00	0.00	0.00%
44110	Interest Earned	90,000.00	(6,025.44)	6.69%	7,500.00	(6,025.44)	80.34%
Total Revenues		2,015,400.00	(137,650.80)	6.83%	167,950.00	(137,650.80)	81.96%
Expenditures							
91120	Administration Of Justice Projects	(65,000.00)	19,568.32	30.11%	(5,416.67)	19,568.32	361.26%
91130	Public Safety Projects	(318,449.45)	286,293.40	89.90%	(26,537.45)	286,293.40	1,078.83%
91140	Public Health And Welfare Projects	(600,000.00)	0.00	0.00%	(50,000.00)	0.00	0.00%
91190	Other General Government Projects	(456,626.00)	19,213.14	4.21%	(38,052.17)	19,213.14	50.49%
91200	Highway & Street Capital Projects	(515,000.00)	0.00	0.00%	(42,916.67)	0.00	0.00%
Total Expenditures		(1,955,075.45)	325,074.86	16.63%	(162,922.95)	325,074.86	199.53%
Total	171 General Capital Projects	60,324.55	187,424.06	-310.69%	5,027.05	187,424.06	-

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40240	Wheel Tax	240,000.00	(27,391.30)	11.41%	20,000.00	(27,391.30)	136.96%
	Total Revenues	240,000.00	(27,391.30)	11.41%	20,000.00	(27,391.30)	136.96%
Expenditures							
91300	Education Capital Projects	(28,942,463.00)	52,970.74	0.18%	(2,411,871.92)	52,970.74	2.20%
	Total Expenditures	(28,942,463.00)	52,970.74	0.18%	(2,411,871.92)	52,970.74	2.20%
Total	177 Education Capital Projects	(28,702,463.00)	25,579.44	0.09%	(2,391,871.92)	25,579.44	1.07%

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207 Solid Waste Disposal		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43106	Commercial And Industrl Waste Coll	1,100,000.00	(58,647.25)	5.33%	91,666.67	(58,647.25)	63.98%
43110	Tipping Fees	1,100,000.00	749,396.99	-68.13%	91,666.67	749,396.99	-817.52%
44110	Interest Earned	0.00	(459.01)	0.00%	0.00	(459.01)	0.00%
44120	Lease/Rentals/PPP	0.00	(500.00)	0.00%	0.00	(500.00)	0.00%
44145	Sale Of Recycled Materials	285,000.00	0.00	0.00%	23,750.00	0.00	0.00%
44170	Miscellaneous Refunds	45,000.00	0.00	0.00%	3,750.00	0.00	0.00%
46990	Other State Revenues	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
	Total Revenues	2,550,000.00	689,790.73	-27.05%	212,500.00	689,790.73	-324.61%
Expenditures							
55754	Landfill Operation And Maintenance	(2,575,796.00)	590,491.13	22.92%	(214,649.67)	590,491.13	275.10%
99100	Transfers Out	(129,223.00)	0.00	0.00%	(10,768.58)	0.00	0.00%
	Total Expenditures	(2,705,019.00)	590,491.13	21.83%	(225,418.25)	590,491.13	261.95%
Total	207 Solid Waste Disposal	(155,019.00)	1,280,281.86	825.89%	(12,918.25)	1,280,281.86	9,910.

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264 Employee Insurance No. 1		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Expenditures							
72810	Central And Other	0.00	2,992.75	0.00%	0.00	2,992.75	0.00%
	Total Expenditures	0.00	2,992.75	100.00%	0.00	2,992.75	0.00%
Total	264 Employee Insurance No. 1	0.00	2,992.75	100.00%	0.00	2,992.75	0.00%

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265 Employee Insurance No. 2		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43101	Self-Insurance	0.00	(16,792.38)	0.00%	0.00	(16,792.38)	0.00%
	Total Revenues	0.00	(16,792.38)	100.00%	0.00	(16,792.38)	0.00%
Expenditures							
58600	Employee Benefits	0.00	16,368.82	0.00%	0.00	16,368.82	0.00%
	Total Expenditures	0.00	16,368.82	100.00%	0.00	16,368.82	0.00%
Total	265 Employee Insurance No. 2	0.00	(423.56)	100.00%	0.00	(423.56)	0.00%

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351 Cities - Sales Tax		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	0.00	(749,543.84)	0.00%	0.00	(749,543.84)	0.00%
	Total Revenues	0.00	(749,543.84)	100.00%	0.00	(749,543.84)	0.00%
Expenditures							
52900	Other Finance	0.00	7,495.44	0.00%	0.00	7,495.44	0.00%
58700	Payments To Cities	0.00	742,048.40	0.00%	0.00	742,048.40	0.00%
	Total Expenditures	0.00	749,543.84	100.00%	0.00	749,543.84	0.00%
Total	351 Cities - Sales Tax	0.00	0.00	100.00%	0.00	0.00	0.00%

Template Name: JM-Fin-CC
Created by: LGC

Jefferson County Finance
Summary Financial Statment by Sub-Fund
July 2026

User:
Date/Time:

Bryant Opeil
9/4/2026 9:35 AM

352 City of Dandridge Property Tax		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	(416.00)	0.00%	0.00	(416.00)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(3,059.71)	0.00%	0.00	(3,059.71)	0.00%
40140	Interest And Penalty	0.00	(30.93)	0.00%	0.00	(30.93)	0.00%
Total Revenues		0.00	(3,506.64)	100.00%	0.00	(3,506.64)	0.00%
Expenditures							
52900	Other Finance	0.00	52.28	0.00%	0.00	52.28	0.00%
58700	Payments To Cities	0.00	7,534.79	0.00%	0.00	7,534.79	0.00%
Total Expenditures		0.00	7,587.07	100.00%	0.00	7,587.07	0.00%
Total	352 City of Dandridge Property Tax	0.00	4,080.43	100.00%	0.00	4,080.43	0.00%

Template Name: JM-Fin-CC
Created by: LGC

Jefferson County Finance
Summary Financial Statment by Sub-Fund
July 2026

User:
Date/Time:

Bryant Opeil
9/4/2026 9:35 AM

353 Baneberry Property Taxes		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	(878.00)	0.00%	0.00	(878.00)	0.00%
40140	Interest And Penalty	0.00	(87.80)	0.00%	0.00	(87.80)	0.00%
	Total Revenues	0.00	(965.80)	100.00%	0.00	(965.80)	0.00%
Expenditures							
52900	Other Finance	0.00	27.78	0.00%	0.00	27.78	0.00%
58700	Payments To Cities	0.00	40.19	0.00%	0.00	40.19	0.00%
	Total Expenditures	0.00	67.97	100.00%	0.00	67.97	0.00%
Total	353 Baneberry Property Taxes	0.00	(897.83)	100.00%	0.00	(897.83)	0.00%

Template Name: JM-Fin-CC
Created by: LGC

Jefferson County Finance
Summary Financial Statment by Sub-Fund
July 2026

User: Bryant Opell
Date/Time: 9/4/2026 9:35 AM

354 City of New Market Property Taxes		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	(305.00)	0.00%	0.00	(305.00)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(617.46)	0.00%	0.00	(617.46)	0.00%
40140	Interest And Penalty	0.00	(22.88)	0.00%	0.00	(22.88)	0.00%
Total Revenues		0.00	(945.34)	100.00%	0.00	(945.34)	0.00%
Expenditures							
52900	Other Finance	0.00	12.10	0.00%	0.00	12.10	0.00%
58700	Payments To Cities	0.00	463.53	0.00%	0.00	463.53	0.00%
Total Expenditures		0.00	475.63	100.00%	0.00	475.63	0.00%
Total	354 City of New Market Property Taxes	0.00	(469.71)	100.00%	0.00	(469.71)	0.00%

Template Name: JM-Fin-CC
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Jefferson County Finance
Summary Financial Statment by Sub-Fund

User:
Date/Time:

Bryant Opell
9/4/2026 9:35 AM

921 Payroll Clearing Account 2		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total	0.00	0.00	100.00%	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00%

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:12 AM

Fund : 101 General

Account Number	Account Description	Balance
Assets		
101-11120- - -	Cash On Hand	199.92
101-11130- - -	Cash In Bank	65,437.89
101-11140- - -	Cash With Trustee	21,978,436.72
101-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
101-11410- - -	Accounts Receivable	11,132.62
101-11420- - -	Allowance For Uncollectibles-Contra Acct	0.00
101-11430- - -	Due From Other Governments	80,869.51
101-11500- - -	Property Taxes Receivable	0.00
101-11510- - -	Allowance For Uncollectable Property Tax	0.00
101-12140- - -	Other Restricted Assets	749,156.15
101-14100- - -	Estimated Revenues	37,236,834.00
101-14200- - -	Unliquidated Encumbrances (Control)	3,161,456.31
101-14500- - -	Expenditures - Current Year (Control)	3,830,567.63
101-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	176,060.72
Total Assets		67,290,151.47
Total Assets and Deferred Outflows of Resources		67,290,151.47
Liabilities		
101-21100- - -	Accounts Payable	(4,664.50)
101-21310- - -	Income Tax Withheld And Unpaid	0.00
101-21310- -DA -	Income Tax Withheld And Unpaid - Dandridge Library	0.00
101-21310- -JC -	Income Tax Withheld And Unpaid - Jefferson City Library	0.00
101-21310- -SOILC-	Income Tax Withheld And Unpaid - Soil Conservation	0.00
101-21310- -SP -	Income Tax Withheld And Unpaid - Strawberry Plains Library	0.00
101-21310- -VCG -	Income Tax Withheld And Unpaid - Victim Coordinator Grant	0.00
101-21310- -WP -	Income Tax Withheld And Unpaid - White Pine Library	0.00
101-21320- - -	Social Security Tax	(0.09)
101-21320- -DA -	Social Security Tax - Dandridge Library	0.00
101-21320- -JC -	Social Security Tax - Jefferson City Library	0.00
101-21320- -SOILC-	Social Security Tax - Soil Conservation	0.00
101-21320- -SP -	Social Security Tax - Strawberry Plains Library	0.00
101-21320- -VCG -	Social Security Tax - Victim Coordinator Grant	0.00
101-21320- -WP -	Social Security Tax - White Pine Library	0.00
101-21325- - -	Employee Medicare Deduction	0.00
101-21325- -DA -	Employee Medicare Deduction - Dandridge Library	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:12 AM

Fund : 101 General

Account Number	Account Description	Balance
101-21325- -JC -	Employee Medicare Deduction - Jefferson City Library	0.00
101-21325- -SOILC-	Employee Medicare Deduction - Soil Conservation	0.00
101-21325- -SP -	Employee Medicare Deduction - Strawberry Plains Library	0.00
101-21325- -VCG -	Employee Medicare Deduction - Victim Coordinator Grant	0.00
101-21325- -WP -	Employee Medicare Deduction - White Pine Library	0.00
101-21330- - -	Retirement Contributions	(122,391.74)
101-21330- -DA -	Retirement Contributions - Dandridge Library	(604.31)
101-21330- -JC -	Retirement Contributions - Jefferson City Library	(1,110.29)
101-21330- -SOILC-	Retirement Contributions - Soil Conservation	(345.19)
101-21330- -SP -	Retirement Contributions - Strawberry Plains Library	(369.30)
101-21330- -VCG -	Retirement Contributions - Victim Coordinator Grant	(306.62)
101-21330- -WP -	Retirement Contributions - White Pine Library	(579.57)
101-21342- - -	Health Insurance	(283,148.00)
101-21343- - -	Dental / Vision	431.69
101-21344- - -	US ABLE	81.88
101-21345- - -	UNUM	(3,262.65)
101-21346- - -	Modern Woodmen	0.00
101-21347- - -	Health Savings Account	0.00
101-21350- - -	TSA - Nationwide	0.00
101-21351- - -	Medical Reimbursement Plan	0.00
101-21359- - -	Great West Hybrid	0.00
101-21360- - -	Garnishments And Levies	0.00
101-21392- - -	Direct Deposit	0.00
101-21399- - -	Other Payroll Deductions	(13,696.20)
101-21530- - -	Due To State Of Tennessee	(245.36)
101-21530- - -SRO	Due To State Of Tennessee - School Resource Officer	(29,266.00)
101-21530- -DA -	Due To State Of Tennessee - Dandridge Library	(4.48)
101-21530- -DRUGC-	Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530- -JC -	Due To State Of Tennessee - Jefferson City Library	(9.89)
101-21530- -SP -	Due To State Of Tennessee - Strawberry Plains Library	(5.79)
101-21530- -WP -	Due To State Of Tennessee - White Pine Library	(1.59)
101-26300- - -	Alimony/Child Support	0.00
101-28100- - -	Appropriations (Control)	(37,247,233.60)
101-28500- - -	Revenues (Control)	(181,012.99)
101-29940- - -	Deferred Current Property Taxes	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opel
Date/Time: 9/4/2026 9:12 AM

Fund : 101 General

Account Number	Account Description	Balance
101-29945- - -	Deferred Delinquent Property Taxes	0.00
101-29990- - -	Other Deferred/Unavailable Revenue	14,306.13
	Total Liabilities	(37,895,138.46)
101-34110- - -	Encumbrances - Current Year	(3,161,456.31)
101-34120- - -	Encumbrances - Prior Year	(688,311.88)
101-34510- -ADA -	Restricted For General Government - Americans With Disability Act	(508,371.41)
101-34510- -CoC -	Restricted For General Government - County Clerk	(73,945.25)
101-34510- -GRANT-	Restricted For General Government - Health Dept Grant Funds	(25,000.00)
101-34510- -HMTAX-	Restricted For General Government - Hotel/Motel Occupancy Tax	(1,572,052.95)
101-34510- -RoD -	Restricted For General Government - Register Of Deeds	(129,829.05)
101-34515- -CCFP -	Restricted For Finance - CO Clerk Fingerprint Fees	(9,288.00)
101-34515- -CoC -	Restricted For Finance - County Clerk	(186,007.30)
101-34515- -FIN -	Restricted For Finance - Finance	(8,229.82)
101-34520- -CC -	Restricted For Administration Of Justice - Circuit Court	(14,184.21)
101-34520- -CHC -	Restricted For Administration Of Justice - Chancery Court	(55,608.59)
101-34520- -CRS -	Restricted For Administration Of Justice - Courtroom Security	(33,730.40)
101-34520- -DRUGC-	Restricted For Administration Of Justice - Drug Court	(2,865.74)
101-34520- -GS -	Restricted For Administration Of Justice - General Sessions Court	(202,210.10)
101-34520- -JVC -	Restricted For Administration Of Justice - Juvenile Court	(21,120.17)
101-34520- -LIT -	Restricted For Administration Of Justice - Litigation Tax	(404,759.38)
101-34520- -VAA -	Restricted For Administration Of Justice - Victims Assistance Assessments	(2,555.89)
101-34520- -CHC -	Budget Restricted For Administration Of Justice - Chancery Court	25,000.00
101-34520- -GS -	Budget Restricted For Administration Of Justice - General Sessions Court	13,419.81
101-34525- - -SRO	Restricted For Public Safety - School Resource Officer	(223.14)
101-34525- -SH -	Restricted For Public Safety - Sheriff	(38,174.87)
101-34525- -SOR -	Restricted For Public Safety - Sexual Offender Registry	(25,197.02)
101-34530- -OPIOD-	Restricted For Public Health And Welfare - TN OPIOID Fund	(115,762.70)
101-34530- -OPIOD-	Budget Restricted For Public Health And Welfare - TN OPIOID Fund	22,500.00
101-34535- -DA -	Restricted For Social, Cultural, Rec Ser - Dandridge Library	(25,122.22)
101-34535- -JC -	Restricted For Social, Cultural, Rec Ser - Jefferson City Library	(61,472.39)
101-34535- -SP -	Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	(8,220.92)
101-34535- -WP -	Restricted For Social, Cultural, Rec Ser - White Pine Library	(21,954.47)
101-34535- -DA -	Budget Restricted For Social, Cultural, Rec Ser - Dandridge Library	225.00
101-34535- -JC -	Budget Restricted For Social, Cultural, Rec Ser - Jefferson City Library	2,500.00
101-34535- -SP -	Budget Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	575.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 8:12 AM

Fund : 101 General

Account Number	Account Description	Balance
101-34535- -WP -	Budget Restricted For Social, Cultural, Rec Ser - White Pine Library	500.00
101-34585- - -	Restricted For Capital Projects	(13,337.01)
101-34585- -SPORT-	Restricted For Capital Projects - Sport Gaming Tax	(359,941.28)
101-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(1,080,969.29)
101-34610- - -	Committed For General Government	(548,555.00)
101-34610- -ECDEV-	Committed For General Government - Economic Development	(1,254,649.10)
101-34610- -INS -	Committed For General Government - Additonal Insurance Options Cost	(40,000.00)
101-34610- -STTOR-	Committed For General Government - State Contribution to Tourism	(10,000.00)
101-34610- -TN250-	Committed For General Government - Tourism - Marking Civil War Trail	(3,500.00)
101-34610- -ECDEV-	Budget Committed For General Government - Economic Development	100,000.00
101-34685- - -	Committed For Capital Projects	(1,364,000.00)
101-34685- -WEBSI-	Committed For Capital Projects - Website Design and Support Services	(40,500.00)
101-34685- -WEBSI-	Budget Committed For Capital Projects - Website Design and Support	40,500.00
101-34710- - -	Assigned For General Government	(22,164.00)
101-34710- -BUILD-	Assigned For General Government - Maint/Buildings	(13,000.00)
101-34710- -COCMM-	Assigned For General Government - County Commission Training Expenses	(4,000.00)
101-34710- -INSPT-	Assigned For General Government - Building Inspection	(4,000.00)
101-34715- - -	Assigned For Finance	(48,239.95)
101-34720- -CC -	Assigned For Administration Of Justice - Circuit Court	(8,142.00)
101-34725- -SH -	Assigned For Public Safety - Sheriff	(87,045.51)
101-34730- -EMS -	Assigned For Public Health And Welfare - Emergency Medical Services	(114,459.40)
101-39000- - -	Unassigned	(9,707,572.89)
101-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(7,285,683.00)
101-39000- - -	Budget Unassigned	(194,820.21)
	Total Equities	(29,395,013.01)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(67,290,151.47)
Fund Totals:	101 General	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:12 AM

Fund : 112 Courthouse & Jail Maintenance

Account Number	Account Description	Balance
Assets		
112-11140- - -	Cash With Trustee	206,416.69
112-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
112-14100- - -	Estimated Revenues	1,500.00
112-14500- - -	Expenditures - Current Year (Control)	57.03
	Total Assets	207,973.72
	Total Assets and Deferred Outflows of Resources	207,973.72
Liabilities		
112-28100- - -	Appropriations (Control)	(1,500.00)
	Total Liabilities	(1,500.00)
112-34510- - -	Restricted For General Government	(206,473.72)
	Total Equities	(206,473.72)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(207,973.72)
Fund Totals:	112 Courthouse & Jail Maintenance	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opell
Date/Time: 9/4/2026 9:12 AM

Fund : 114 Law Library

Account Number	Account Description	Balance
Assets		
114-11140- - -	Cash With Trustee	61,157.02
114-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
114-14100- - -	Estimated Revenues	12,461.00
114-14500- - -	Expenditures - Current Year (Control)	13.91
	Total Assets	73,631.93
	Total Assets and Deferred Outflows of Resources	73,631.93
Liabilities		
114-28100- - -	Appropriations (Control)	(2,400.00)
	Total Liabilities	(2,400.00)
114-34510- - -	Budget Restricted For General Government	(10,061.00)
114-34520- - -	Restricted For Administration Of Justice	(61,170.93)
	Total Equities	(71,231.93)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(73,631.93)
Fund Totals:	114 Law Library	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 8:17 AM

Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
Assets		
116-11140- - -	Cash With Trustee	1,600,421.95
116-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
116-11410- - -	Accounts Receivable	0.00
116-11440- - -	Due From Other Funds	90,667.00
116-11500- - -	Taxes Receivable	0.00
116-11510- - -	Allowance For Uncollectable Property Tax	0.00
116-14100- - -	Estimated Revenues	2,609,500.00
116-14200- - -	Unliquidated Encumbrances (Control)	176,366.54
116-14500- - -	Expenditures - Current Year (Control)	152,891.23
116-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	2,754.56
	Total Assets	4,632,601.28
	Total Assets and Deferred Outflows of Resources	4,632,601.28
Liabilities		
116-21100- - -	Accounts Payable	0.00
116-21200- - -	Accrued Payroll	0.00
116-21310- - -	Income Tax Withheld And Unpaid	0.00
116-21320- - -	Social Security Tax	0.00
116-21325- - -	Employee Medicare Deduction	0.00
116-21330- - -	Retirement Contributions	(6,298.27)
116-21342- - -	Health Insurance	0.00
116-21343- - -	Dental Insurance	0.00
116-21344- - -	Usable	0.00
116-21345- - -	Unum	(0.27)
116-21359- - -	Great West Hybrid	0.00
116-21392- - -	Direct Deposit	0.00
116-21530- - -	Due To State Of Tennessee	54.17
116-26300- - -	Alimony/Child Support	0.00
116-28100- - -	Appropriations (Control)	(2,562,350.00)
116-28500- - -	Revenues (Control)	(744.98)
116-29940- - -	Deferred Current Property Taxes	0.00
116-29945- - -	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	(2,569,339.35)
116-34110- - -	Encumbrances - Current Year	(176,366.54)
116-34120- - -	Encumbrances - Prior Year	(744,122.57)

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opell
Date/Time: 9/4/2026 9:17 AM

Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
116-34530- - -	Restricted For Public Health And Welfare	(1,095,622.82)
116-34530- - -	Budget Restricted For Public Health And Welfare	(47,150.00)
	Total Equities	(2,063,261.93)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(4,632,601.28)
Fund Totals:	116 Solid Waste/Sanitation	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:17 AM

Fund : 121 Special Purpose - TN Opioid Abatement Fund

Account Number	Account Description	Balance
Assets		
121-11140- - -	Cash With Trustee	216,427.85
121-14100- - -	Estimated Revenues	191,511.00
	Total Assets	407,938.85
	Total Assets and Deferred Outflows of Resources	407,938.85
Liabilities		
121-28100- - -	Appropriations (Control)	(191,511.00)
121-28500- - -	Revenues (Control)	(638.67)
	Total Liabilities	(192,149.67)
121-34525- - -	Restricted For Public Safety	(215,789.18)
121-34530- -TNABT-	Restricted For Public Health And Welfare - TN Opioid Abatement Funds	0.00
	Total Equities	(215,789.18)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balance	(407,938.85)
Fund Totals:	121 Special Purpose - TN Opioid Abatement Fund	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opell
Date/Time: 9/4/2026 9:12 AM

Fund : 122 Drug Control

Account Number	Account Description	Balance
Assets		
122-11140- - -	Cash With Trustee	60,763.76
122-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
122-14100- - -	Estimated Revenues	77,000.00
122-14200- - -	Unliquidated Encumbrances (Control)	3,381.60
122-14500- - -	Expenditures - Current Year (Control)	328.59
	Total Assets	141,473.95
	Total Assets and Deferred Outflows of Resources	141,473.95
Liabilities		
122-28100- - -	Appropriations (Control)	(88,400.00)
122-28500- - -	Revenues (Control)	(178.85)
	Total Liabilities	(88,578.85)
122-34110- - -	Encumbrances - Current Year	(3,381.60)
122-34120- - -	Encumbrances - Prior Year	(1,112.95)
122-34525- - -	Restricted For Public Safety	(33,740.55)
122-34525- -DEDCP-	Restricted For Public Safety - Drug Enforcement Drug Control Payments	(26,060.00)
122-34525- - -	Budget Restricted For Public Safety	11,400.00
	Total Equities	(52,895.10)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(141,473.95)
Fund Totals:	122 Drug Control	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:12 AM

Fund : 127 American Rescue Plan Act Grant

Account Number	Account Description	Balance
Assets		
127-11140- - -	Cash With Trustee	123,300.97
127-14100- - -	Estimated Revenues	591,000.00
	Total Assets	714,300.97
	Total Assets and Deferred Outflows of Resources	714,300.97
Liabilities		
127-21900- - -	Other Current Liabilities	(6,797.74)
127-28100- - -	Appropriations (Control)	(591,000.00)
	Total Liabilities	(597,797.74)
127-34120- - -	Encumbrances - Prior Year	(1,808,939.32)
127-34512- - -	Restricted for Gen Govt - American Rescue Plan Act	1,725,029.10
127-34512- -JCOB -	Restricted for Gen Govt - American Rescue Plan Act - Jefferson County Office	(32,593.01)
	Total Equities	(116,503.23)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(714,300.97)
Fund Totals:	127 American Rescue Plan Act Grant	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:17 AM

Fund : 128 Other Special Revenue Fund

Account Number	Account Description	Balance
Assets		
128-11140- - -	Cash With Trustee	13,263,772.97
128-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
128-11410- - -	Accounts Receivable	0.00
128-12210- - -	Leases Receivable - Long Term	20,801,310.49
128-14100- - -	Estimated Revenues	856,002.00
128-14500- - -	Expenditures - Current Year (Control)	1,099.37
	Total Assets	34,922,184.83
	Total Assets and Deferred Outflows of Resources	34,922,184.83
Liabilities		
128-28100- - -	Appropriations (Control)	(9,500.00)
128-29975- - -	Deferred Leases Receivable	(20,801,310.49)
128-29990- - -	Other Deferred/Unavailable Revenue	141,667.00
	Total Liabilities	(20,669,143.49)
128-34645- - -	Committed For Other Operations	(13,406,539.34)
128-34645- - -	Budget Committed For Other Operations	(846,502.00)
	Total Equities	(14,253,041.34)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balance	(34,922,184.83)
Fund Totals:	128 Other Special Revenue Fund	0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:17 AM

Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
Assets		
131-11140- - -	Cash With Trustee	8,477,640.38
131-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
131-11410- - -	Accounts Receivable	0.00
131-11430- - -	Due From Other Governments	0.00
131-11500- - -	Property Taxes Receivable	0.00
131-11510- - -	Allowance For Uncollectable Property Tax	0.00
131-14100- - -	Estimated Revenues	6,093,200.00
131-14200- - -	Unliquidated Encumbrances (Control)	1,272,580.69
131-14500- - -	Expenditures - Current Year (Control)	559,302.89
131-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	37,032.67
	Total Assets	16,439,756.63
	Total Assets and Deferred Outflows of Resources	16,439,756.63
Liabilities		
131-21100- - -	Accounts Payable	0.00
131-21200- - -	Accrued Payroll	0.00
131-21310- - -	Income Tax Withheld And Unpaid	0.00
131-21320- - -	Social Security Tax	(0.15)
131-21325- - -	Employee Medicare Deduction	0.00
131-21330- - -	Retirement Contributions	(26,053.30)
131-21342- - -	Health Insurance	273.90
131-21343- - -	Dental Insurance	0.00
131-21344- - -	Usable	0.00
131-21345- - -	Unum	0.00
131-21350- - -	Valic Annuity	0.00
131-21359- - -	Great West Hybrid	0.00
131-21392- - -	Direct Deposit	0.00
131-21530- - -	Due To State Of Tennessee	(14.69)
131-26300- - -	Alimony/Child Support	0.00
131-28100- - -	Appropriations (Control)	(6,333,956.00)
131-28500- - -	Revenues (Control)	(30,033.06)
131-29940- - -	Deferred Current Property Taxes	0.00
131-29945- - -	Deferred Delinquent Property Taxes	0.00
131-29990- - -	Other Deferred/Unavailable Revenue	0.00
	Total Liabilities	(6,389,783.30)

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

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131-34110-	-	-	Encumbrances - Current Year	(1,272,580.69)
131-34120-	-	-	Encumbrances - Prior Year	(311,177.17)
131-34550-	-	-	Restricted For Highways/Public Works	(7,443,423.82)
131-34550-	-	-	Budget Restricted For Highways/Public Works	240,756.00
131-34650-	-	-	Committed For Highways/Public Works	(111,990.00)
131-34650-	-INS	-	Committed For Highways/Public Works - Additonal Insurance Options Cost	(3,000.00)
131-34650-	-POND	-	Committed For Highways/Public Works - Ponderosa Dr Repair Work	(418,864.67)
131-34651-	-	-	Committed For Highway Paving	(341,609.04)
131-34675-	-	-	Committed For Capital Outlay	(387,814.00)
131-34750-	-	-	Assigned For Highways/Public Works	(269.94)
Total Equities				(10,049,973.33)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala				(16,439,756.63)
Fund Totals:	131	Highway/Public Works		0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:12 AM

Fund : 141 General Purpose School

Account Number	Account Description	Balance
Assets		
141-11130- - -	Cash In Bank	11,163.79
141-11140- - -	Cash With Trustee	18,968,240.34
141-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
141-11410- - -	Accounts Receivable	0.00
141-11430- - -	Due From Other Governments	911,844.01
141-11440- - -	Due From Other Funds	61,335.00
141-11500- - -	Property Taxes Receivable	12,958,792.00
141-11510- - -	Allowance For Uncollectable Property Tax	(379,965.00)
141-11600- - -	Prepaid Items	0.00
141-12140- - -	Other Restricted Assets	1,475,576.19
141-14100- - -	Estimated Revenues	76,930,823.00
141-14200- - -	Unliquidated Encumbrances (Control)	2,812,163.20
141-14500- - -	Expenditures - Current Year (Control)	2,325,241.96
141-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	389,595.80
Total Assets		116,464,810.29
Total Assets and Deferred Outflows of Resources		116,464,810.29
Liabilities		
141-21100- - -	Accounts Payable	(3,250.50)
141-21200- - -	Accrued Payroll	0.00
141-21310- - -	Income Tax Withheld And Unpaid	0.00
141-21320- - -	Social Security Tax	(1.63)
141-21325- - -	Employee Medicare Deduction	0.00
141-21330- - -	Retirement Contributions	(112,475.92)
141-21340- - -	Employee Insurance Deductions	(67,932.48)
141-21341- - -	Unum Life	(5,963.16)
141-21341- - -PT	Unum - Part-time employment	(178.86)
141-21342- - -	State Health	(1,478,126.11)
141-21342- - -PT	Health Insurance - Part-time employment	(2,098.00)
141-21343- - -	AFLAC	0.00
141-21344- - -	Usable	(103,724.57)
141-21345- - -	Tasc Fsa & Ddc	(15,720.54)
141-21346- - -	Health Savings Account	(912.50)
141-21350- - -	Valic Annuity	(2,945.00)
141-21351- - -	Horace Mann Annuity	(400.00)

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:12 AM

Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-21352- - -	Equi-Vest Annuity	(3,540.00)
141-21353- - -	Metro Annuity	(120.00)
141-21354- - -	Oppenheimer Annuity	0.00
141-21356- - -	National Life	(12,389.00)
141-21357- - -	Naco (Def Comp)	(376.48)
141-21358- - -	Modern Woodmen Annuity	(3,820.00)
141-21359- - -	Great West Hybrid	(105,263.75)
141-21360- - -	Garnishments And Levies	(1,561.75)
141-21392- - -	Direct Deposit	0.00
141-21400- - -	Other Payables	(93.99)
141-28100- - -	Appropriations (Control)	(78,832,297.00)
141-28500- - -	Revenues (Control)	(48,153.77)
141-29940- - -	Deferred Current Property Taxes	(12,286,483.00)
141-29945- - -	Deferred Delinquent Property Taxes	(246,466.00)
141-29990- - -	Other Deferred/Unavailable Revenue	(889,510.99)
	Total Liabilities	(94,223,805.00)
141-34110- - -	Encumbrances - Current Year	(2,812,163.20)
141-34120- - -	Encumbrances - Prior Year	(778,060.02)
141-34555- - -002	Restricted For Education - Little Libraries	(1,452.22)
141-34555- - -305	Restricted For Education - Mt. Horeb Robotics Program	(1,603.97)
141-34560- - -	Restricted For Instruction	792.57
141-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(1,475,576.19)
141-34655- - -201	Committed For Education - Medicaid Reimbursement	(295,400.78)
141-34655- - -301	Committed For Education - Welding Booths	(11,581.79)
141-34655- - -FRO	Committed For Education - Front of School Facelifts	(92,736.00)
141-34655- - -PAT	Committed For Education - Painting Projects	(109,317.48)
141-34655- - -PLS	Committed For Education - Parking Lot Striping	(86,430.00)
141-34655- - -	Budget Committed For Education	1,901,474.00
141-34685- - -012	Committed For Capital Projects - Sewer Plant	(20,467.18)
141-34755- - -	Assigned For Education	(190,000.00)
141-34755- - -065	Assigned For Education - JCHS Field	(330,000.00)
141-34755- - -250	Assigned For Education - Technology	(602,506.24)
141-34755- - -CAP	Assigned For Education - Capital Projects	(2,000,000.00)
141-34755- - -FIN	Assigned For Education - FINANCE	(32,433.50)
141-34755- - -INS	Assigned For Education - Insurance	(100,000.00)

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:12 AM

Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-34755- - -JCL	Assigned For Education - JCHS Youth Leadership Class	(15,000.00)
141-34755- - -KEY	Assigned For Education - Key Machine and Cores	(6,384.72)
141-34755- - -MNE	Assigned For Education - Maintenance Equipment	(469,223.28)
141-34755- - -PLY	Assigned For Education - Playground Maintenance Service	(82,008.85)
141-34755- - -SAS	Assigned For Education - Safety and Security	(88,240.88)
141-34755- - -SPP	Assigned For Education - Student Protection Plan	(39,429.70)
141-34755- - -TRN	Assigned For Education - For Transportation	(487,532.00)
141-34755- - -TXT	Assigned For Education - Textbooks	(1,300,000.00)
141-39000- - -	Unassigned	(10,362,504.13)
141-39000- -015 -	Unassigned - Primary Instruction	39.15
141-39000- -950 -	Unassigned - Jefferson Academy	11,710.03
141-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(2,364,968.91)
	Total Equities	(22,241,005.29)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(116,464,810.29)
Fund Totals: 141 General Purpose School		0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142 School Federal Projects

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142 School Federal Projects	0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Title I - Cons Admin

Account Number	Account Description	Balance
Assets		
142-012-11140- - -	Cash With Trustee	(11,695.54)
142-012-11430- - -	Due From Other Governments	0.00
142-012-14100- - -	Estimated Revenues	172,353.51
142-012-14500- - -	Expenditures - Current Year (Control)	13,947.77
	Total Assets	174,605.74
	Total Assets and Deferred Outflows of Resources	174,605.74
Liabilities		
142-012-21310- - -	Income Tax Withheld And Unpaid	0.00
142-012-21320- - -	Social Security Tax	0.00
142-012-21325- - -	Employee Medicare Deduction	0.00
142-012-21330- - -	Retirement Contributions	(1,284.84)
142-012-21340- - -	Employee Insurance Deductions	(35.83)
142-012-21341- - -	Unum Life	0.00
142-012-21342- - -	State Health	(793.00)
142-012-21344- - -	Usable	(138.56)
142-012-21392- - -	Direct Deposit	0.00
142-012-28100- - -	Appropriations (Control)	(172,353.51)
	Total Liabilities	(174,605.74)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(174,605.74)
Fund Totals:	142-012 School Federal Projects - Title I - Cons Admin	0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Title I (Disadvantaged Students)

Account Number	Account Description	Balance
Assets		
142-102-11140- - -	Cash With Trustee	88,125.74
142-102-11430- - -	Due From Other Governments	0.00
142-102-14100- - -	Estimated Revenues	2,321,550.43
142-102-14200- - -	Unliquidated Encumbrances (Control)	1,609.07
	Total Assets	2,411,285.24
	Total Assets and Deferred Outflows of Resources	2,411,285.24
Liabilities		
142-102-21330- - -	Retirement Contributions	0.00
142-102-21340- - -	Employee Insurance Deductions	(3,115.89)
142-102-21341- - -	Unum Life	(318.57)
142-102-21341- - -PT	Unum - Part-time employment	(3.80)
142-102-21342- - -	State Health	(77,845.00)
142-102-21342- - -PT	Health Insurance - Part-time employment	(44.00)
142-102-21343- - -	Aflac	(21.97)
142-102-21344- - -	Usable	(3,995.64)
142-102-21345- - -	Tasc Fsa & Ddc	(439.99)
142-102-21350- - -	Valic Annuity	(20.00)
142-102-21358- - -	Modern Woodmen Annuity	(75.00)
142-102-21359- - -	Great West Hybrid	(2,245.88)
142-102-28100- - -	Appropriations (Control)	(2,321,550.43)
	Total Liabilities	(2,409,676.17)
142-102-34110- - -	Encumbrances - Current Year	(1,609.07)
	Total Equities	(1,609.07)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(2,411,285.24)
Fund Totals:	142-102 School Federal Projects - Title I (Disadvantaged Students)	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Title I D - Mountain View

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-104 School Federal Projects - Title I D - Mountain View	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Title II - Part A (Highly
Trained)

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-202 School Federal Projects - Title II - Part A (Highly Trained)	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Title III (Esl)

Account Number	Account Description	Balance
Assets		
142-302-11140- - -	Cash With Trustee	0.00
142-302-11430- - -	Due From Other Governments	0.00
142-302-14100- - -	Estimated Revenues	59,301.43
142-302-14200- - -	Unliquidated Encumbrances (Control)	286.60
	Total Assets	59,588.03
	Total Assets and Deferred Outflows of Resources	59,588.03
Liabilities		
142-302-28100- - -	Appropriations (Control)	(59,301.43)
	Total Liabilities	(59,301.43)
142-302-34110- - -	Encumbrances - Current Year	(286.60)
	Total Equities	(286.60)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(59,588.03)
Fund Totals:	142-302 School Federal Projects - Title III (Esl)	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Title IV

Account Number	Account Description	Balance
Assets		
142-402-11140- - -	Cash With Trustee	828.83
142-402-11430- - -	Due From Other Governments	0.00
142-402-14100- - -	Estimated Revenues	80,552.98
	Total Assets	81,381.81
	Total Assets and Deferred Outflows of Resources	81,381.81
Liabilities		
142-402-21330- - -	Retirement Contributions	0.00
142-402-21340- - -	Employee Insurance Deductions	(35.83)
142-402-21341- - -	Unum Life	0.00
142-402-21342- - -	State Health	(793.00)
142-402-21359- - -	Great West Hybrid	0.00
142-402-28100- - -	Appropriations (Control)	(80,552.98)
	Total Liabilities	(81,381.81)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(81,381.81)
Fund Totals:	142-402 School Federal Projects - Title IV	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Carl Perkins Basic

Account Number	Account Description	Balance
Assets		
142-801-11140- - -	Cash With Trustee	(17,058.66)
142-801-11430- - -	Due From Other Governments	0.00
142-801-14100- - -	Estimated Revenues	131,601.00
142-801-14200- - -	Unliquidated Encumbrances (Control)	25,306.22
142-801-14500- - -	Expenditures - Current Year (Control)	17,058.66
	Total Assets	156,907.22
	Total Assets and Deferred Outflows of Resources	156,907.22
Liabilities		
142-801-28100- - -	Appropriations (Control)	(131,601.00)
	Total Liabilities	(131,601.00)
142-801-34110- - -	Encumbrances - Current Year	(25,306.22)
	Total Equities	(25,306.22)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balance	(156,907.22)
Fund Totals:	142-801 School Federal Projects - Carl Perkins Basic	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM
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Fund : 142- School Federal Projects - Carl Perkins -Focus Area 4 -
Industry Certification

Account Number	Account Description	Balance
Assets		
142-806-11140- - -	Cash With Trustee	0.00
142-806-14100- - -	Estimated Revenues	50,000.00
142-806-14200- - -	Unliquidated Encumbrances (Control)	4,448.78
	Total Assets	54,448.78
	Total Assets and Deferred Outflows of Resources	54,448.78
Liabilities		
142-806-21330- - -	Retirement Contributions	0.00
142-806-28100- - -	Appropriations (Control)	(50,000.00)
	Total Liabilities	(50,000.00)
142-806-34110- - -	Encumbrances - Current Year	(4,448.78)
	Total Equities	(4,448.78)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(54,448.78)
Fund Totals:	142-806 School Federal Projects - Carl Perkins -Focus Area 4 - Industry Certification	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - IDEA Partnership for
Systemic Change (K-12)

Account Number	Account Description	Balance
Assets		
142-892-11140- - -	Cash With Trustee	0.00
142-892-11430- - -	Due From Other Governments	0.00
	Total Assets	0.00
	Total Assets and Deferred Outflows of Resources	0.00
Liabilities		
142-892-21330- - -	Retirement Contributions	0.00
142-892-21342- - -	Health Insurance	0.00
	Total Liabilities	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	0.00
Fund Totals:	142-892 School Federal Projects - IDEA Partnership for Systemic Change (K-12)	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Behavioral Partnership
Support

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-893 School Federal Projects - Behavioral Partnership Support	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2025 0:12:11

Fund : 142- School Federal Projects - Idea

Account Number	Account Description	Balance
Assets		
142-902-11140- - -	Cash With Trustee	44,307.65
142-902-11430- - -	Due From Other Governments	0.00
142-902-14100- - -	Estimated Revenues	1,651,810.00
142-902-14200- - -	Unliquidated Encumbrances (Control)	46,510.93
142-902-14500- - -	Expenditures - Current Year (Control)	36,067.98
	Total Assets	1,778,696.56
	Total Assets and Deferred Outflows of Resources	1,778,696.56
Liabilities		
142-902-21330- - -	Retirement Contributions	0.00
142-902-21340- - -	Employee Insurance Deductions	(3,125.77)
142-902-21341- - -	Unum Life	(390.77)
142-902-21341- - -PT	Unum - Part-time employment	(24.70)
142-902-21342- - -	State Health	(70,419.00)
142-902-21342- - -PT	Health Insurance - Part-time employment	(220.00)
142-902-21344- - -	Usable	(2,419.26)
142-902-21345- - -	Tasc Fsa & Ddc	(50.00)
142-902-21358- - -	Modern Woodmen Annuity	(70.00)
142-902-21359- - -	Great West Hybrid	(3,481.59)
142-902-21360- - -	Garnishments And Levies	(110.27)
142-902-28100- - -	Appropriations (Control)	(1,651,810.00)
	Total Liabilities	(1,732,121.36)
142-902-34110- - -	Encumbrances - Current Year	(46,510.93)
142-902-34555- - -	Restricted For Education	(64.27)
	Total Equities	(46,575.20)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(1,778,696.56)
Fund Totals:	142-902 School Federal Projects - Idea	0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:13 AM

Fund : 142- School Federal Projects - Preschool (Special Education)

Account Number	Account Description	Balance
	Assets	
142-911-14100- - -	Estimated Revenues	61,623.00
	Total Assets	61,623.00
	Total Assets and Deferred Outflows of Resources	61,623.00
	Liabilities	
142-911-28100- - -	Appropriations (Control)	(61,623.00)
	Total Liabilities	(61,623.00)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(61,623.00)
Fund Totals:	142-911 School Federal Projects - Preschool (Special Education)	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
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Fund : 142- School Federal Projects - General Purpose School
Transfer

Account Number	Account Description	Balance
Assets		
142-999-11140- - -	Cash With Trustee	3,000,001.72
	Total Assets	3,000,001.72
	Total Assets and Deferred Outflows of Resources	3,000,001.72
Equities		
142-999-34655- - -	Committed For Education	(3,000,001.72)
	Total Equities	(3,000,001.72)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(3,000,001.72)
Fund Totals:	142-999 School Federal Projects - General Purpose School Transfer	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opell
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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
Assets		
143-11120- - -	Cash On Hand	1,100.00
143-11140- - -	Cash With Trustee	3,201,096.26
143-11200- -DES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies	407.02
143-11200- -DES -422	Inventories - Dandridge Elementary School - Food Supplies	7,261.65
143-11200- -JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies	3,554.95
143-11200- -JCHS -422	Inventories - Jefferson Co High School - Food Supplies	25,924.43
143-11200- -JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies	889.54
143-11200- -JES -422	Inventories - Jefferson Elementary - Food Supplies	3,257.23
143-11200- -JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies	2,576.24
143-11200- -JMS -422	Inventories - Jefferson Middle School - Food Supplies	4,096.33
143-11200- -MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies	1,527.85
143-11200- -MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies	8,981.29
143-11200- -MMS -421	Inventories - Maury Middle School - Food Preparation Supplies	1,383.45
143-11200- -MMS -422	Inventories - Maury Middle School - Food Supplies	3,800.25
143-11200- -NME -421	Inventories - New Market Elementary - Food Preparation Supplies	1,618.94
143-11200- -NME -422	Inventories - New Market Elementary - Food Supplies	3,880.73
143-11200- -PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies	1,039.06
143-11200- -PES -422	Inventories - Piedmont Elementary School - Food Supplies	5,597.20
143-11200- -RSS -421	Inventories - Rush Strong School - Food Preparation Supplies	1,387.79
143-11200- -RSS -422	Inventories - Rush Strong School - Food Supplies	4,874.27
143-11200- -TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies	1,153.12
143-11200- -TES -422	Inventories - Talbott Elementary School - Food Supplies	3,128.07
143-11200- -WPS -421	Inventories - White Pine School - Food Preparation Supplies	595.92
143-11200- -WPS -422	Inventories - White Pine School - Food Supplies	6,046.10
143-11410- - -815	Accounts Receivable - Usda Lunch Claim	321,589.14
143-11410- - -816	Accounts Receivable - Usda Breakfast Claim	(3,845.04)
143-11410- - -817	Accounts Receivable - In-Transit Deposits	(335,968.02)
143-11410- - -818	Accounts Receivable - Usda-Other	(0.02)
143-14100- - -	Estimated Revenues	5,255,043.00
143-14200- - -	Unliquidated Encumbrances (Control)	3,294,035.28
143-14500- - -	Expenditures - Current Year (Control)	92,841.13
143-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	219.15
Total Assets		11,919,092.31
Total Assets and Deferred Outflows of Resources		11,919,092.31

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
Liabilities		
143-21100- - -	Accounts Payable	0.00
143-21310- - -	Income Tax Withheld And Unpaid	0.00
143-21320- - -	Social Security Tax	0.00
143-21325- - -	Employee Medicare Deduction	0.00
143-21330- - -	Retirement Contributions	(1,397.45)
143-21340- - -	Employee Insurance Deductions	(1,958.84)
143-21341- - -	Unum Life	(250.42)
143-21341- - -PT	Unum - Part-time employment	(129.04)
143-21342- - -	State Health	(52,732.00)
143-21342- - -PT	Health Insurance - Part-time employment	(1,350.00)
143-21344- - -	Usable	(3,346.66)
143-21345- - -	Tasc Fsa & Ddc	(33.33)
143-21354- - -	Oppenheimer Annuity	0.00
143-21358- - -	Modern Woodmen Annuity	0.00
143-21359- - -	Great West Hybrid	(2,007.63)
143-21392- - -	Direct Deposit	0.00
143-28100- - -	Appropriations (Control)	(6,583,284.00)
143-28500- - -	Revenues (Control)	(9,892.11)
143-29990- - -	Other Deferred/Unavailable Revenue	(16.64)
	Total Liabilities	(6,656,398.12)
143-34110- - -	Encumbrances - Current Year	(3,294,035.28)
143-34120- - -	Encumbrances - Prior Year	(2,231.29)
143-34220- -DES -	Inventory - Dandridge Elementary School	(7,668.67)
143-34220- -JCHS -	Inventory - Jefferson Co High School	(29,479.38)
143-34220- -JES -	Inventory - Jefferson Elementary	(4,146.77)
143-34220- -JMS -	Inventory - Jefferson Middle School	(6,672.57)
143-34220- -MHE -	Inventory - Mt Horeb Elementary School	(10,509.14)
143-34220- -MMS -	Inventory - Maury Middle School	(5,183.70)
143-34220- -NME -	Inventory - New Market Elementary	(5,499.67)
143-34220- -PES -	Inventory - Piedmont Elementary School	(6,636.26)
143-34220- -RSS -	Inventory - Rush Strong School	(6,262.06)
143-34220- -TES -	Inventory - Talbott Elementary School	(4,281.19)
143-34220- -WPS -	Inventory - White Pine School	(6,642.02)
143-34570- -DES -	Restricted For Operation Of Non-Inst Ser - Dandridge Elementary School	(235,025.81)

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-34570- JCHS -	Restricted For Operation Of Non-Inst Ser - Jefferson Co High School	(862,556.40)
143-34570- JES -	Restricted For Operation Of Non-Inst Ser - Jefferson Elementary	(264,736.97)
143-34570- JMS -	Restricted For Operation Of Non-Inst Ser - Jefferson Middle School	(325,926.85)
143-34570- MHE -	Restricted For Operation Of Non-Inst Ser - Mt Horeb Elementary School	(319,144.52)
143-34570- MMS -	Restricted For Operation Of Non-Inst Ser - Maury Middle School	(255,561.92)
143-34570- NME -	Restricted For Operation Of Non-Inst Ser - New Market Elementary	(182,490.56)
143-34570- PES -	Restricted For Operation Of Non-Inst Ser - Piedmont Elementary School	(183,599.43)
143-34570- RSS -	Restricted For Operation Of Non-Inst Ser - Rush Strong School	(245,277.99)
143-34570- TES -	Restricted For Operation Of Non-Inst Ser - Talbott Elementary School	(125,720.08)
143-34570- WPS -	Restricted For Operation Of Non-Inst Ser - White Pine School	(400,090.93)
143-39000- - -	Unassigned	198,444.27
143-39000- - -	Budget Unassigned	1,328,241.00
	Total Equities	(5,262,694.19)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(11,919,092.31)
Fund Totals:	143 Central Cafeteria	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
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Fund : 151 General Debt Service

Account Number	Account Description	Balance
Assets		
151-11140- - -	Cash With Trustee	30,613,275.00
151-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
151-11410- - -	Accounts Receivable	0.00
151-11430- - -	Due From Other Governments	0.00
151-11440- - -	Due From Other Funds	553,669.00
151-11500- - -	Property Taxes Receivable	0.00
151-11510- - -	Allowance For Uncollectable Property Tax	0.00
151-11600- - -	Prepaid Items	0.00
151-11810- - -	Accrued Interest Receivable	(435,899.65)
151-14100- - -	Estimated Revenues	7,659,435.00
151-14500- - -	Expenditures - Current Year (Control)	210,553.56
	Total Assets	38,601,032.91
	Total Assets and Deferred Outflows of Resources	38,601,032.91
Liabilities		
151-28100- - -	Appropriations (Control)	(5,878,212.00)
151-28500- - -	Revenues (Control)	(525,710.83)
151-29940- - -	Deferred Current Property Taxes	0.00
151-29945- - -	Deferred Delinquent Property Taxes	0.00
151-29990- - -	Other Deferred/Unavailable Revenue	0.00
	Total Liabilities	(6,403,922.83)
151-34200- - -	Nonexpendable	(166,000.00)
151-34680- - -	Committed For Debt Service	(21,516,675.08)
151-34680- -2021A-	Committed For Debt Service - 2021A Debt	(2,855,000.00)
151-34680- -REQFB-	Committed For Debt Service - Required Balance By Statue and/or Policy	(5,878,212.00)
151-34680- -RZED -	Committed For Debt Service - RZED	0.00
151-34680- - -	Budget Committed For Debt Service	(101,223.00)
151-34680- -2021A-	Budget Committed For Debt Service - 2021A Debt	(1,680,000.00)
	Total Equities	(32,197,110.08)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(38,601,032.91)
Fund Totals:	151 General Debt Service	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opell
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Fund : 171 General Capital Projects

Account Number	Account Description	Balance
Assets		
171-11140- - -	Cash With Trustee	2,036,442.81
171-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
171-11410- - -	Accounts Receivable	0.00
171-11500- - -	Property Taxes Receivable	0.00
171-11510- - -	Allowance For Uncollectable Property Tax	0.00
171-14100- - -	Estimated Revenues	2,015,400.00
171-14200- - -	Unliquidated Encumbrances (Control)	215,291.32
171-14500- - -	Expenditures - Current Year (Control)	109,783.54
171-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	32,714.70
	Total Assets	4,409,632.37
	Total Assets and Deferred Outflows of Resources	4,409,632.37
Liabilities		
171-21100- - -	Accounts Payable	0.00
171-28100- - -	Appropriations (Control)	(1,955,075.45)
171-28500- - -	Revenues (Control)	(137,650.80)
171-29940- - -	Deferred Current Property Taxes	0.00
171-29945- - -	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	(2,092,726.25)
171-34110- - -	Encumbrances - Current Year	(215,291.32)
171-34120- - -	Encumbrances - Prior Year	(712,353.23)
171-34685- - -	Committed For Capital Projects	(654,358.34)
171-34685- -CHINS-	Committed For Capital Projects - Courthouse - Insulation	(15,500.00)
171-34685- -GARAG-	Committed For Capital Projects - Jefferson County Vehicle Maintenance	(20,058.84)
171-34685- -GENER-	Committed For Capital Projects - Generator Addition	(15,567.00)
171-34685- -HWY -	Committed For Capital Projects - Highway Wheel Tax	(285,851.82)
171-34685- -JCCAM-	Committed For Capital Projects - Justice Center Camera Upgrade	(149,275.57)
171-34685- -JCDRY-	Committed For Capital Projects - Justice Center (Jail) Dryer Replacement	(5,000.00)
171-34685- -JCOB -	Committed For Capital Projects - Jefferson County Office Building	0.00
171-34685- -LEDLT-	Committed For Capital Projects - LED Light Project	(159,876.00)
171-34685- -SHER -	Committed For Capital Projects - Sherrif Department Wheel Tax	(23,449.45)
171-34685- - -	Budget Committed For Capital Projects	18,096.00
171-34685- -GARAG-	Budget Committed For Capital Projects - Jefferson County Vehicle	0.00
171-34685- -JCCAM-	Budget Committed For Capital Projects - Justice Center Camera Upgrade	0.00
171-34685- -JCDRY-	Budget Committed For Capital Projects - Justice Center (Jail) Dryer	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

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Fund : 171 General Capital Projects

Account Number	Account Description	Balance
171-34685- -JCEXP-	Budget Committed For Capital Projects - Justice Center Expansion Project	(100,000.00)
171-34685- -LEDLT-	Budget Committed For Capital Projects - LED Light Project	159,784.00
171-34685- -SHER -	Budget Committed For Capital Projects - Sherrif Department Wheel Tax	23,449.45
171-39000- - -	Budget Unassigned	(161,654.00)
	Total Equities	(2,316,906.12)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(4,409,632.37)
Fund Totals: 171 General Capital Projects		0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opell
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Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
Assets		
177-11140- - -	Cash With Trustee	27,975,947.57
177-14100- - -	Estimated Revenues	240,000.00
177-14200- - -	Unliquidated Encumbrances (Control)	52,696.83
177-14500- - -	Expenditures - Current Year (Control)	273.91
177-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	2,251,319.43
	Total Assets	30,520,237.74
	Total Assets and Deferred Outflows of Resources	30,520,237.74
Liabilities		
177-21100- - -	Accounts Payable	0.00
177-21500- - -	Due To Other Funds	(61,355.00)
177-28100- - -	Appropriations (Control)	(28,942,463.00)
177-28500- - -	Revenues (Control)	(27,391.30)
	Total Liabilities	(29,031,209.30)
177-34110- - -	Encumbrances - Current Year	(52,696.83)
177-34120- - -	Encumbrances - Prior Year	(8,304,674.27)
177-34685- - -	Committed For Capital Projects	8,171,640.45
177-34685- - -BAS	Committed For Capital Projects - JCHS Baseball Field Renovations	(170,000.00)
177-34685- - -ESI	Committed For Capital Projects - EESI Loan - Energy Lighting project	(533,828.12)
177-34685- - -HVA	Committed For Capital Projects - HVAC Systems	(4,323,673.80)
177-34685- - -JER	Committed For Capital Projects - Jefferson Elementary Renovation	(23,144,240.41)
177-34685- - -LVS	Committed For Capital Projects - FFA Steel Livestock Structure	(351,923.76)
177-34685- - -PAV	Committed For Capital Projects - Paving Projects	(63,894.91)
177-34685- - -ROF	Committed For Capital Projects - Roof Repair	(41,568.00)
177-34685- - -TER	Committed For Capital Projects - Talbott Elementary Repairs	(1,333,208.74)
177-34685- - -WHE	Committed For Capital Projects - Wheel Tax	(43,423.05)
177-34685- - -ESI	Budget Committed For Capital Projects - EESI Loan - Energy Lighting project	596,456.00
177-34685- - -HVA	Budget Committed For Capital Projects - HVAC Systems	4,804,082.00
177-34685- - -JCB	Budget Committed For Capital Projects - JCHS Bleachers	131,300.00
177-34685- - -JER	Budget Committed For Capital Projects - Jefferson Elementary Renovation	22,351,802.00
177-34685- - -LVS	Budget Committed For Capital Projects - FFA Steel Livestock Structure	25,000.00
177-34685- - -PAV	Budget Committed For Capital Projects - Paving Projects	63,900.00
177-34685- - -ROF	Budget Committed For Capital Projects - Roof Repair	41,568.00
177-34685- - -RSA	Budget Committed For Capital Projects - Rush Strong Awning	61,355.00
177-34685- - -TER	Budget Committed For Capital Projects - Talbott Elementary Repairs	627,000.00

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Jefferson County Finance
Balance Sheet (Landscape)
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Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
	Total Equities	(1,489,028.44)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(30,520,237.74)
Fund Totals: 177	Education Capital Projects	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
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Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
Assets		
207-11120- - -	Cash On Hand	100.00
207-11140- - -	Cash With Trustee	3,220,862.95
207-11410- - -	Accounts Receivable	0.00
207-11420- - -	Allowance For Uncollectibles-Contra Acct	(10,298.28)
207-11440- - -	Due From Other Funds	2,205.81
207-12140- - -	Other Restricted Assets	42,597.00
207-12250- - -	Net Pension Asset	58,626.00
207-13100- - -	Landfill Facilities And Development	1,826,100.97
207-13110- - -	Accum Depr - Landfill Facilities And Dev	(869,013.93)
207-13200- - -	Land	1,370,430.00
207-13300- - -	Buildings And Improvements	659,215.22
207-13310- - -	Accumulated Depreciation-Buildings & Impr	(585,480.08)
207-13700- - -	Machinery And Equipment	5,751,052.01
207-13710- - -	Accumulated Depreciation-Mach & Equip	(3,731,023.30)
207-13800- - -	Construction In Progress	3,015,550.46
207-14100- - -	Estimated Revenues	2,550,000.00
207-14200- - -	Unliquidated Encumbrances (Control)	448,411.24
207-14500- - -	Expenditures - Current Year (Control)	142,079.89
207-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	41,027.92
207-15400- - -	Pension Changes In Experience	25,385.00
207-15401- - -	Pension Changes in Assumptions	1,356.00
207-15404- - -	Pension Cont.After Measurement Date	30,650.00
207-15501- - -	OPEB Changes in Assumptions	13,201.00
207-15504- - -	OPEB Contributions After Measurement Date	1,252.00
Total Assets		14,004,287.88
Total Assets and Deferred Outflows of Resources		14,004,287.88
Liabilities		
207-21100- - -	Accounts Payable	0.00
207-21200- - -	Accrued Payroll	0.00
207-21310- - -	Income Tax Withheld And Unpaid	0.00
207-21320- - -	Social Security Tax	(0.21)
207-21325- - -	Employee Medicare Deduction	0.00
207-21330- - -	Retirement Contributions	(7,073.18)
207-21342- - -	Health Insurance	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:35 AM

Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
207-21343- - -	Dental Insurance	0.00
207-21344- - -	Usable	0.00
207-21345- - -	Unum	0.00
207-21350- - -	Valic Annuity	0.00
207-21351- - -	Medical Reimbursement Plan	0.00
207-21359- - -	Great West Hybrid	0.00
207-21392- - -	Direct Deposit	0.00
207-21395- - -	Compensated Absences Payable	(4,372.80)
207-21500- - -	Due To Other Funds	(478,336.00)
207-21530- - -	Due To State Of Tennessee	(12.94)
207-22500- - -	Accrued Liab For Landfill Closure/Care	(4,035,790.00)
207-27400- - -	Capital Outlay Notes Payable-Long Term	(1,900,800.00)
207-27560- - -	Net OPEB Liability	(42,553.00)
207-27600- - -	Accrued Leave - Long-Term	(13,425.50)
207-28100- - -	Appropriations (Control)	(2,705,019.00)
207-28500- - -	Revenues (Control)	689,790.73
207-29980- - -	Pension Changes in Experience	(2.00)
207-29982- - -	Pension Changes In Investment Earnings	(16,675.00)
207-29985- - -	OPEB Changes in Experience	(11,418.00)
207-29986- - -	OPEB Changes in Assumptions	(13,806.00)
	Total Liabilities	(8,539,492.90)
207-34110- - -	Encumbrances - Current Year	(448,411.24)
207-34120- - -	Encumbrances - Prior Year	(256,389.00)
207-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(10,428.00)
207-34685- - -	Committed For Capital Projects	(31,922.16)
207-34685- -III -	Committed For Capital Projects - Class III Construction	(500,000.00)
207-39000- - -	Unassigned	(2,294,683.84)
207-39000- - -	Budget Unassigned	155,019.00
207-39110- - -	Net Investment In Capital Assets	(7,358,973.71)
207-39121- - -	Restricted For Purpose No. 1	(58,626.00)
207-39122- - -	Restricted For Purpose No. 2	(32,169.00)
207-39900- - -	Net Assets - Unrestricted	5,371,788.97
	Total Equities	(5,464,794.98)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(14,004,287.88)
Fund Totals:	207 Solid Waste Disposal	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opell
Date/Time: 9/4/2026 9:35 AM

Fund : 264 Employee Insurance No. 1

Account Number	Account Description	Balance
Assets		
264-11140- - -	Cash With Trustee	138,853.06
264-14500- - -	Expenditures - Current Year (Control)	2,992.75
	Total Assets	141,845.81
	Total Assets and Deferred Outflows of Resources	141,845.81
Equities		
264-39000- - -	Unassigned	(141,845.81)
	Total Equities	(141,845.81)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(141,845.81)
Fund Totals:	264 Employee Insurance No. 1	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
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User: Bryant Opeil
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Fund : 265 Employee Insurance No. 2

Account Number	Account Description	Balance
Assets		
265-11140- - -	Cash With Trustee	174,887.56
265-14500- - -	Expenditures - Current Year (Control)	16,368.82
	Total Assets	191,256.38
	Total Assets and Deferred Outflows of Resources	191,256.38
Liabilities		
265-28500- - -	Revenues (Control)	(16,792.38)
	Total Liabilities	(16,792.38)
265-39000- - -	Unassigned	(170,930.40)
265-39900- - -	Net Assets - Unrestricted	(3,533.60)
	Total Equities	(174,464.00)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(191,256.38)
Fund Totals:	265 Employee Insurance No. 2	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
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User: Bryant Opeil
Date/Time: 9/4/2026 9:35 AM

Fund : 351 Cities - Sales Tax

Account Number	Account Description	Balance
Assets		
351-11140- - -	Cash With Trustee	0.00
351-11430- - -	Due From Other Governments	0.00
351-14500- - -	Expenditures - Current Year (Control)	749,543.84
	Total Assets	749,543.84
	Total Assets and Deferred Outflows of Resources	749,543.84
Liabilities		
351-21550- - -	Due To Other Taxing Units	0.00
351-28500- - -	Revenues (Control)	(749,543.84)
	Total Liabilities	(749,543.84)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(749,543.84)
Fund Totals:	351 Cities - Sales Tax	0.00

Template Name:
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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:35 AM

Fund : 352 City of Dandridge Property Tax

Account Number	Account Description	Balance
Assets		
352-11140- - -	Cash With Trustee	3,454.36
352-11500- - -	Taxes Receivable	0.00
352-11510- - -	Allowance For Uncollectable Property Tax	0.00
352-14500- - -	Expenditures - Current Year (Control)	7,587.07
	Total Assets	11,041.43
	Total Assets and Deferred Outflows of Resources	11,041.43
Liabilities		
352-21550- - -	Due To Other Taxing Units	(4,515.18)
352-28500- - -	Revenues (Control)	(3,506.64)
	Total Liabilities	(8,021.82)
352-39000- - -	Unassigned	(3,019.61)
	Total Equities	(3,019.61)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(11,041.43)
Fund Totals:	352 City of Dandridge Property Tax	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:35 AM

Fund : 353 Baneberry Property Taxes

Account Number	Account Description	Balance
Assets		
353-11140- - -	Cash With Trustee	938.02
353-11500- - -	Taxes Receivable	0.00
353-11510- - -	Allowance For Uncollectable Property Tax	0.00
353-14500- - -	Expenditures - Current Year (Control)	67.97
	Total Assets	1,005.99
	Total Assets and Deferred Outflows of Resources	1,005.99
Liabilities		
353-21550- - -	Due To Other Taxing Units	(456.42)
353-28500- - -	Revenues (Control)	(965.80)
	Total Liabilities	(1,422.22)
353-39000- - -	Unassigned	416.23
	Total Equities	416.23
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(1,005.99)
Fund Totals:	353 Baneberry Property Taxes	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
Date/Time: 9/4/2026 9:35 AM

Fund : 354 City of New Market Property Taxes

Account Number	Account Description	Balance
Assets		
354-11140- - -	Cash With Trustee	933.24
354-11500- - -	Taxes Receivable	0.00
354-11510- - -	Allowance For Uncollectable Property Tax	0.00
354-14500- - -	Expenditures - Current Year (Control)	475.63
	Total Assets	1,408.87
	Total Assets and Deferred Outflows of Resources	1,408.87
Liabilities		
354-21550- - -	Due To Other Taxing Units	0.00
354-28500- - -	Revenues (Control)	(945.34)
	Total Liabilities	(945.34)
354-39000- - -	Unassigned	(463.53)
	Total Equities	(463.53)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bal	(1,408.87)
Fund Totals:	354 City of New Market Property Taxes	0.00

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026 2026

User: Bryant Opell
Date/Time: 9/4/2026 9:35 AM

Fund : 921 Payroll Clearing Account 2

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals: 921	Payroll Clearing Account 2	0.00



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SEPTEMBER 2, 2026

Jefferson County Commission Budget Committee
202 Main Street, Dandridge, TN 37725

Dear Jefferson County Commission Budget Committee,

I, Shelia Wiggins, along with our Board of Director's, would like to request \$150,000.00 for F/Y 2026-2027.

You will be receiving a packet of information at the meeting, regarding the request for funding.

Thank you for your service, commitment and consideration for Jefferson County.

Sincerely,

A handwritten signature in black ink that reads "Shelia Wiggins". The signature is fluid and cursive, with a long, sweeping underline that extends to the left.

Shelia Wiggins

PRESIDENT & CEO