

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. PRAYER

IV. PLEDGE OF ALLEGIANCE

V. EXECUTIVE SESSION (The Courtroom will be cleared at this time)

VI. PROCLAMATIONS & COURTESY RESOLUTIONS

- A. **Honorary Resolution 2026-40:** Janet Norton
- B. **Honorary Resolution 2026-41:** Joe Coleman
- C. **Honorary Resolution 2026-42:** Jimmy Dale Patterson
- D. **Honorary Resolution 2026-43:** Austin Brooks
- E. **Honorary Resolution 2026-44:** Paul Lowe
- F. **Honorary Resolution 2026-45:** John Johnson
- G. **Honorary Resolution 2026-46:** Tim “Pop” Seals
- H. **Honorary Resolution 2026-47:** Rob Blevins
- I. **Honorary Resolution 2026-48:** Randy Bales
- J. **Honorary Resolution 2026-49:** Hilda “Heidi” Thomas
- K. **Honorary Resolution 2026-50:** Mark Potts

VII. APPROVAL & CORRECTIONS OF THE AGENDA

VIII. ELECTION OF OFFICERS

- A. Chairman
- B. Chairman Pro Tempore
- C. Chaplain
- D. Parliamentarian

IX. CONSENT AGENDA

- A. **RESOLUTION 2026-34** – A Resolution declaring as surplus and to authorize the Jefferson City Public Library to surplus and dispose of said equipment.
- B. **RESOLUTION 2026-38** – A Resolution declaring as surplus and to authorize the Jefferson County Sanitation Department to surplus and auction or destroy said equipment.
- C. **RESOLUTION 2026-51** – A Resolution declaring as surplus and to authorize the Parrott Wood Memorial Library of Jefferson County to surplus and donate or dispose of said equipment.

X. APPROVAL OF MINUTES

- A. Regular Monthly Meeting July 20th, 2026

XI. APPEARANCE OF CITIZENS

Citizens who wish to address the County Commission for items of concern that may or may not be on the agenda need to complete a “Citizen Input Form” located on the Jeffersoncountyttn.gov website or on the table just inside the door and hand it to the Chairman before the meeting “Call to Order.”

XII. APPROVAL OF NOTARIES & BONDS

XIII. NOMINATING COMMITTEE / ELECTION OF COMMITTEES, BOARDS & COMMISSIONS

- A. Resignation of George “Aaron” Loy as a Highway Commissioner serving the 2nd Highway District of Jefferson County
- B. Personnel Committee Appointments
- C. Finance Committee Appointments
- D. Facilities Committee Appointments

XIV. REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, OTHERS

- A. **County Mayor** – Randy Bales
 - 1. County Commission Contact List
 - 2. Mayoral Appointments for Confirmation
- B. **Chairman’s Comments** – James Carmichael
- C. **County Attorney** – Doug Drinnon
- D. **County Clerk** – Frank Herndon: Internal Fund Transfer Request – Uncollectable Debt
- E. **Sheriff** – Jeff Coffey: 2025-2026 Annual Financial Report
- F. **Trustee** – Jennifer Hall
 - 1. July 2026 Financial Summary
 - 2. August 2026 Financial Summary
- G. **Department / Director Reports**
 - 1. Finance Department – Jessica Elder
 - a. June 2026 Financials
 - b. July 2026 Financials
 - c. TN Comptroller FY 26/27 Budget Approval Letter
 - d. FY 2025/2026 Financial Update
 - e. 2025 Wheel Tax Revenue and Spending Analysis
 - 2. Parrott-Wood Library – Donna Phillips, September 2026 Director’s Report
 - 3. Director of Schools – Tommy Arnold
 - a. Schools Resolution 2026-150 Transportation Surplus (for information only)
 - b. Schools Resolution 2026-151 Student Nutrition Surplus (for information only)
 - c. Schools Resolution 2026-152 Technology Surplus (for information only)

H. Reports of Committees, Boards & Commissions, Other

1. Budget Committee

- a. County Budget Amendments
 - 1) General Fund 101 BA #2, Items 1-22
 - 2) Highway Fund 131 BA #1, Items 1-4
 - 3) Capital Fund 171 BA #2, Items 1-5
 - 4) Landfill Fund 207 BA #1, Item 1
- b. School Budget Amendments
 - 1) General Education Fund 141 BA #1, Items 1-4
 - 2) General Education Fund 141 BA #2, Item 1
 - 3) Federal Fund 142 BA #1, Items 1-10
 - 4) Capital Projects Fund 177 BA #1, Item 1
- c. Jefferson County Chamber of Commerce Funding Request
 - 1) Chamber of Commerce Financials
 - 2) Chamber of Commerce Historical Contributions

2. County Commission Items

- a. FY 26/27 Attorney Invoices (information only)
- b. Policy 5.1 Public Records Policy Update

XV. OLD BUSINESS

None.

XVI. NEW BUSINESS

- A. **RESOLUTION 2026-35** – A Resolution recommending the General Assembly of the State of Tennessee protect private property rights by making or amending law to limit the power of eminent domain relative to Data Centers. – A.J. Walker
- B. **RESOLUTION 2026-37** – Resolution to record and make publicly available all Jefferson County Commission Work Sessions and Voting Meetings. – Jim Lance
- C. **Ad Hoc Committee** – Robert Bruner
- D. **VSO and the County Commissioner's Role** – Mike Parker

XVII. ANNOUNCEMENTS

XVIII. ADJOURN

JEFFERSON COUNTY, TENNESSEE

BOARD OF COMMISSIONERS

RESOLUTIONS 2026-40 through 2026-49

RESOLUTIONS TO HONOR:

Resolution 2026-40 – Janet Norton, Former County Commissioner of District 1;

Resolution 2026-41 – Joe Coleman, Former County Commissioner of District 2 and Chaplain of the County Commission;

Resolution 2026-42 – Jimmy Dale Patterson, Former County Commissioner of District 2;

Resolution 2026-43 – Austin Brooks, Former County Commissioner of District 3;

Resolution 2026-44 – Paul Lowe, Former County Commissioner of District 3;

Resolution 2026-45 – John Johnson, Former County Commissioner of District 4;

Resolution 2026-46 – Tim “Pop” Seals, Former County Commissioner of District 5;

Resolution 2026-47 - Rob Blevins, Former County Commissioner of District 6:

Resolution 2026-48 – Randy Bales, Former County Commissioner of District 7;

Resolution 2026-49 – Hilda “Heidi” Thomas, Former County Commissioner of District 10

Whereas, these individuals have served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, these individuals have dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, these individuals are worthy of special recognition and appreciation for their dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of Janet Norton, Joe Coleman, Jimmy Dale Patterson, Austin Brooks, Paul Lowe, John Johnson, Tim “Pop” Seals, Rob Blevins, Randy Bales, and Hilda “Heidi” Thomas; and

Be it further resolved by the Jefferson County Commission that we commemorate their tireless efforts for the betterment of our community; and

Be it further resolved that these resolutions be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-40

A Resolution to Honor: **Janet Norton**, Former County Commissioner of District 1;

Whereas, Janet Norton has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Janet Norton has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Janet Norton is worthy of special recognition and appreciation for her four years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Janet Norton**;

Be it further resolved by the Jefferson County Commission that we commemorate her tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-41

A Resolution to Honor: **Joe Coleman**, Former County Commissioner of District 2 and Chaplain of the County Commission;

Whereas, Joe Coleman has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Joe Coleman has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Joe Coleman is worthy of special recognition and appreciation for his four years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Joe Coleman**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-42

A Resolution to Honor: **Jimmy Dale Patterson**, Former County Commissioner of District 2;

Whereas, Jimmy Dale Patterson has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Jimmy Dale Patterson has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Jimmy Dale Patterson is worthy of special recognition and appreciation for his eight years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Jimmy Dale Patterson**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-43

A Resolution to Honor: **Austin Brooks**, Former County Commissioner of District 3;

Whereas, Austin Brooks has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Austin Brooks has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Austin Brooks is worthy of special recognition and appreciation for his four years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Austin Brooks**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-44

A Resolution to Honor: **Paul Lowe**, Former County Commissioner of District 3;

Whereas, Paul Lowe has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Paul Lowe has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Paul Lowe is worthy of special recognition and appreciation for his eight years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Paul Lowe**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-45

A Resolution to Honor: **John Johnson**, Former County Commissioner of District 4;

Whereas, John Johnson has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, John Johnson has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, John Johnson is worthy of special recognition and appreciation for his four years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **John Johnson**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-46

A Resolution to Honor: **Tim “Pop” Seals**, Former County Commissioner of District 5;

Whereas, Tim “Pop” Seals has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Tim “Pop” Seals has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Tim “Pop” Seals is worthy of special recognition and appreciation for his twelve years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Tim “Pop” Seals**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-47

A Resolution to Honor: **Rob Blevins**, Former County Commissioner of District 6;

Whereas, Rob Blevins has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Rob Blevins has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Rob Blevins is worthy of special recognition and appreciation for his sixteen years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Rob Blevins**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-48

A Resolution to Honor: **Randy Bales**, Former County Commissioner of District 7;

Whereas, Randy Bales has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Randy Bales has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Randy Bales is worthy of special recognition and appreciation for his twelve years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Randy Bales**;

Be it further resolved by the Jefferson County Commission that we commemorate his tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION 2026-49

A Resolution to Honor: **Hilda “Heidi” Thomas**, Former County Commissioner of District 10;

Whereas, Hilda “Heidi” Thomas has served the citizens of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

Whereas, Hilda “Heidi” Thomas has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County and its citizens during both difficult and good times; and

Whereas, Hilda “Heidi” Thomas is worthy of special recognition and appreciation for her eight years of dedicated service.

Now, therefore, be it resolved by the Jefferson County Commission that we publicly recognize and gratefully acknowledge the spirit, service, and commitment of **Hilda “Heidi” Thomas**;

Be it further resolved by the Jefferson County Commission that we commemorate her tireless efforts for the betterment of our community; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Commission to be a permanent record of our thanks and gratitude.

Adopted this 21st day of September, 2026

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

JEFFERSON COUNTY, TENNESSEE

BOARD OF COMMISSIONERS

RESOLUTION 2026-50

A RESOLUTION TO HONOR MARK POTTS

Whereas, Mark Potts after faithfully serving the citizens of Jefferson County as their County Mayor for eight years, announced his retirement effective August 31, 2026; and

Whereas, Mark Potts, the epitome of a Public Servant, was initially employed with the Jefferson County Medical Services as Paramedic and Deputy Director for twenty-one years. He was elected as Mayor of Jefferson County, Tennessee serving from September 1, 2018, through August 31, 2026; and

Whereas, Mark Potts has dedicated his life to the citizens of Jefferson County, Tennessee, and the greater East Tennessee region, bringing decades of experience in public safety, county leadership, executive administration; and

Whereas, His career as Jefferson County Mayor reflects a blend of public service, community engagement, and administrative leadership. His efforts during crises, commitment to grant-funded projects, and recognition of county history have left a lasting impact on Jefferson County, Tennessee.

Now, therefore, be it resolved that the Jefferson County Legislative Body convened on this 21st day of September 2026, extends to the Honorable Mark Potts its utmost gratitude and appreciation for his many years of exemplary service to the citizens of Jefferson County and to the Office of County Mayor; and

Be it further resolved that the Jefferson County Legislative Body wishes Mark Potts much happiness, many safe travels, and much needed rest in his retirement; and

Be it further resolved that this resolution be spread across the minutes of the Jefferson County Legislative Body to be a permanent record of our appreciation.

Adopted this 21st day of September, 2026.

Approved: _____
Jefferson County Commission Chairman

Attest: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____
Randy Bales, County Mayor

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION # 2026-34

**A RESOLUTION DECLARING AS SURPLUS AND TO AUTHORIZE THE JEFFERSON
CITY PUBLIC LIBRARY TO SURPLUS AND DISPOSE OF SAID EQUIPMENT**

WHEREAS, the Jefferson City Public Library desires to declare as surplus and dispose of certain items, which are more particularly described and itemized in the attachment hereto as Exhibit A; and

WHEREAS, the Board of Commissioners of Jefferson County, Tennessee, finds that the equipment described and itemized in the attachment hereto as Exhibit A should be declared as surplus and said equipment should be disposed of in order to promote public welfare and safety.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on the 21st day of September, 2026 as follows:

The equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Jefferson City Public Library is hereby authorized to surplus and dispose of said equipment in accordance with state law.

This resolution shall become effective upon adoption, the public welfare requiring it.

Adopted and approved on _____, 20_____.

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Approved: _____
James E. Carmichael, County Commission Chairman

Date: _____

Attest: _____

Date: _____

Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Veto Override: _____ Date: _____
James E. Carmichael, County Commission Chairman

Exhibit A

Jefferson City Public Library
108 City Center Drive
Jefferson City, TN 37760
865-475-9094
jcpl@jcpls.org

Dandridge Memorial Public Library
1235 Circle Drive
Dandridge, TN 37725
865-397-9758
danmemlibrary@gmail.com



White Pine Public Library
1708 E. Main Street
White Pine, TN 37890
865-674-6313
whitepinelib@gmail.com

Parrott-Wood Memorial Library
3133 W. Old A.J. Highway
Strawberry Plains, TN 37871
865-933-1311
dphillips@jcpls.org

July 10, 2026

Jefferson County Government
P.O. Box 710
Dandridge, TN 37725

Dear County Commissioners,

I am writing to notify you of my intent to surplus some items from the Jefferson City Public Library. At its July 9, 2026 meeting, the Jefferson County Public Library System's Board of Trustees approved surplus of the seven items listed on the accompanying Surplus List Request. These are all mobile hotspots that have been in use and circulation for some time. Beginning July 1, 2026, I changed vendors and saved over \$2,000.00 by doing so. The new vendor supplied new devices for free, so these are no longer needed. Most of these devices are old, dirty, and likely do not have much life left in them. If approved, these items will be turned over to the Jefferson County Director of Facilities & Safety for disposal due to the lithium ion batteries they use.

Thank you,

David Phillips, Director
Jefferson City Public Library

865-475-9094

Surplus List Request

[illegible]

865-475-9094

Surplus List Request

Donate					
Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION # 2026-38

**A RESOLUTION DECLARING AS SURPLUS AND TO AUTHORIZE THE JEFFERSON
COUNTY SANITATION DEPARTMENT TO SURPLUS AND AUCTION OR DESTROY
SAID EQUIPMENT**

WHEREAS, the Jefferson County Sanitation Department desires to declare as surplus and auction or destroy certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

WHEREAS, the Board of Commissioners of Jefferson County, Tennessee, finds that the equipment described and itemized in the attachment hereto as Exhibit A should be declared as surplus and said equipment should be auctioned or destroyed in order to promote public welfare and safety.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on the 21st day of September, 2026 as follows:

The equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Jefferson County Sanitation Department is hereby authorized to surplus and auction or destroy said equipment in accordance with the request in Exhibit A and state law.

This resolution shall become effective upon adoption, the public welfare requiring it.

Adopted and approved on September 21st, 2026.

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Approved: _____ Date: _____
 James E. Carmichael, County Commission Chairman

Attest: _____ Date: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Veto Override: _____ Date: _____
James E. Carmichael, County Commission Chairman



Jefferson County Sanitation Department

P.O. Box 127, Dandridge, TN 37725



To Jefferson County Solid Waste Board

I am providing a list of equipment and vehicles that need to be surplused for auction or crushed.

The list below is recommended for auction.

D8K Dozer #77V5846

D8K Dozer #77V3642

D8K Dozer #77V1166

416B Pan #8SG05804

C218 Pan #45P037468C4396

Ford 6610 Tractor #CP1211-1-39

1996 Dodge 3500 Van #2B5WB35Z4TK125091

2002 Chevy Blazer #1GNDDT13W82K219561

2002 Dodge 1500 Pickup #1D7HU16N62J217183

2008 Chevy Mid Bus #1GBJG31K881223978

1984 Chevy ¾ ton Pickup #1GCGD34J5EF374812

2004 GMC 1500 Pickup #2GTEK19T541321061

Shovel Supply Co. Sheep's Foot Roller #120

Komatsu Forklift #FG25C-11

9x 16 foot pull behind Recycle Trailers

2001 Mack Truck #1M2K185C71M008061

1996 Mack Truck #1M2B209C9TM018733

The list below is recommended for crushing

Old Leachate holding tank

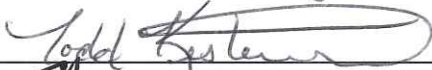
2003 Chevy 1500 Pickup #1GCEK19T23Z330192

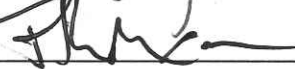
2000 Chevy 1500 Pickup #1GCEK19T9YE218763 Totaled

1989 Chevy 1500 Pickup #2GTEC14H3K1542431

Approved by the Sanitation Board on 9/1/2026

Arlie Ball 

Todd Kesterson 

Jonthan Mixon 

Eric Large



Jefferson County Solid Waste Director

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION # 2026-51

**A RESOLUTION DECLARING AS SURPLUS AND TO AUTHORIZE THE PARROTT
WOOD MEMORIAL LIBRARY OF JEFFERSON COUNTY TO SURPLUS AND
DONATE OR DISPOSE OF SAID EQUIPMENT**

WHEREAS, the Parrott Wood Memorial Library of Jefferson County desires to declare as surplus and donate or dispose certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A (donate) and Exhibit B (dispose); and

WHEREAS, the Board of Commissioners of Jefferson County, Tennessee, finds that the equipment described and itemized in the attachment hereto as Exhibit A and Exhibit B should be declared as surplus and said equipment should be disposed of or donated to the Boys and Girls Club of Dumlplin Valley.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on the 21st day of September, 2026 as follows:

The equipment described and itemized in the attachment hereto as Exhibit A and Exhibit B, is hereby declared to be surplus equipment and the Parrott Wood Memorial Library of Jefferson County is hereby authorized to surplus and donate or dispose of said equipment in accordance with state law.

This resolution shall become effective upon adoption, the public welfare requiring it.

Adopted and approved on September 21st, 20 26.

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Approved: _____ Date: _____
 James E. Carmichael, County Commission Chairman

Attest: _____ Date: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

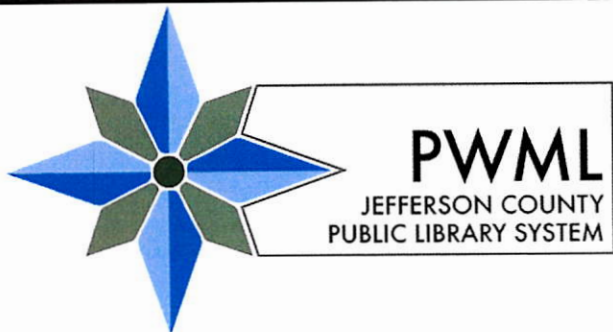
Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Veto Override: _____ Date: _____
James E. Carmichael, County Commission Chairman

Exhibit A



Parrott-Wood Memorial Library
3133 W. Old A.J. Hwy.
Strawberry Plains, TN 37871
865-933-1311

7/2/2026

Surplus Request:

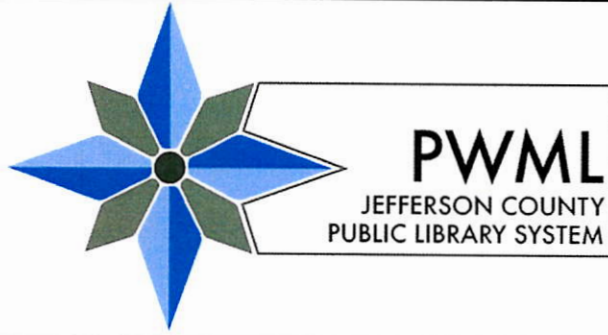
Parrott-Wood Memorial Library would like to surplus and donate the following items to the Jefferson City Boys and Girls Club.

HP SB 600 G4 I3-*100 500/P 10P Touch Screen Computer	8CG82917ZM	1	8/20/2018	CDW-Government	PLA0039750
HP Color LJ Pro 452 DN Printers	VNB3M69661	1	6/28/2017	CDW-Government	PLA0039757
AWE All-In-One Children Computer, Keyboard and	S/N MSAA 75G1S010294	1	11/012016	AWE Learning	PLA0037568

Sincerely,

Donna Phillips, Director

Exhibit B



Parrott-Wood Memorial Library
3133 W. Old A.J. Hwy.
Strawberry Plains, TN 37871
865-933-1311

Surplus request:

Parrott-Wood Memorial Library is requesting to surplus the following items to be disposed of by the county.

Royal Cash Register	2117538	1	1/1/2017	Unknown	PLA0039795
Traymore Luxura manager chair	Item Number: 53245	1	2/27/2020	Quill	PLA0040659

Sincerely,

Donna Phillips, Director

STATE OF TENNESSEE

COUNTY OF JEFFERSON

BE IT REMEMBERED THAT, the Monthly Session of the Jefferson County Board of Commissioners began and was held in and for the aforementioned State and County on the 20th day of July 2026 A.D. at 6:30 P.M., at the Jefferson County Courthouse in Dandridge, Tennessee. Present and Presiding were Chairman Jimmy Carmichael; County Clerk Frank C. Herndon; and the following County Commissioners answering to Roll Call Docket Book 4 Page 257 to-wit: Katy Huffaker, Austin Brooks, Jim Snodgrass, Greg Byrd, John Johnson, Tim Seals, Sammy Solomon, Rob Blevins, Robert Bruner, Randy Bales, Aaron Loy, Ronny Coleman, W. D. Henry, A. J. Walker, Marcus Reed, and Hilda “Heidi” Thomas. Seventeen (17) members were present, four (4) were absent: Janet Norton, Joe Coleman, Jimmy Dale Patterson, and Paul Lowe.

The Meeting was called to order by Chairman Carmichael. An invocation was given by Commissioner Huffaker and Commissioner Solomon led the Pledge of Allegiance.

HONORARY PROCLAMATIONS & COURTESY RESOLUTIONS:

1. Grateful Nation Project
Hometown Hero Private First-Class Willie Garfield Reneau: Presentation by VSO Rebecca Easton, Doug Ibbetson and General Purser, Commissioners W.D. Henry and Ronny Coleman to the family of Private First-Class Willie Garfield Reneau.

Commissioner Reed stepped out of the meeting to be with the family of Willie Garfield Reneau

APPROVAL & CORRECTIONS OF THE AGENDA:

Chairman Carmichael announced that Resolution 2026-35 had been removed from the agenda because it was not complete. Commissioner Solomon moved to approve the agenda as presented with Resolution 2026-35 removed, Commissioner Blevins provided a second. A Roll Call vote was taken 16-0 (in favor: all present), and the agenda was **approved**.

CONSENT AGENDA:

1. Approval of the Minutes – Voting Session June 15, 2026
2. Approval of the Minutes – Special Called Session June 25, 2026
3. Approval of Notaries and Bonds
4. **Resolution 2026-29** – A Resolution declaring as surplus and to authorize the Jefferson County Circuit Court to surplus and transfer said equipment. (CPU Equipment to Chancery Court)
5. **Resolution 2026-30** - A Resolution Declaring as Surplus and to Authorize the Jefferson County Circuit Court to Surplus and Transfer Said Equipment. (CPU Equipment to JCSD IT)
6. **Resolution 2026-31** – A Resolution Declaring as Surplus and to Authorize the Jefferson County Clerk to Surplus and Dispose of Said Equipment. (CPU Equipment)

The Consent Agenda was moved for approval by Commissioner Blevins, seconded by Commissioner Solomon. A Roll Call vote was taken 16-0(in favor: all present), the Consent Agenda carried, and the above listed items were **approved**.

APPROVAL OF NOTARIES & BONDS:

Notaries were approved as part of the Consent Agenda and the below named applicants for Notary Public were approved providing the proper bonds or property affidavits are filed in the office of the County Clerk.

Hester Hopson	Valerie Ann Love	Blaine Jones	Daniel A. Hayes
Robin Bush	Joy Pederson	Wendi H. Mastellone	Macqueline Marie Meredith
Keisha Gregory	Laura Sherrod	Hartley Miller	Amberlee Lamb
Emily Renee Dalton	Mark Jackson	Vann Stockwell	Jessica Adkins
Crystal Day	Tammie G. Fish	Lisa Marie Starnes	Matthew Stewart
Deborah L. Sumption	Brandy M. Gregg	Marsha Jones	Amanda K. Lawson
Steven Stewart	Jeffrey Craft	Cameron Rowlett	Alejandro Vasquez Arrivillaga
Kathleen Lusk			

Commissioner Reed returned to the meeting at this time.

APPEARANCE OF CITIZENS:

Brad Tumey, 9th District – Spoke to the issue of eminent domain around data centers.

James A. Lance, 4th District – Request passage of Resolution 2026-32.

Dennis Nagle, 4th District – Voices support of Resolution 2026-32.

Kim Starr, 2nd District – Spoke to the unwanted animal crisis in Jefferson County.

Kathleen S. Villars, 8th District – Spoke in support of Resolution 2026-32.

David Seal, 9th District – Spoke to the need of Resolution 2026-35.

Jackie Russell, 3rd District – Spoke in favor of the county VSO.

Deborah Bailey, Harrogate – Introduced herself as a candidate for the Republican Party State Executive Committeewoman.

Chad Cardella, 3rd District – Spoke in favor of the Jefferson County VSO.

Mike Parker, 6th District – Spoke in favor of streaming Work Sessions as well as Voting Sessions.

Victoria Shupert, 5th District – Spoke to the need of accountability for County Commission.

Wally Godby, 7th District – Voiced praises of the VSO office and supported Resolution 2026-32.

Russell Turner, 4th District – Spoke in opposition to the need of an advisory board

Jim Fox, 8th District – Questioned the scrutiny of the VSO and requested the formation of an advisory board.

REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, AND OTHER OFFICIALS:

A. Mayor Mark Potts

1. Mayoral Appointments for confirmation

a. Bill Newman – Hospital Oversight Board July 2026 – July 2029

b. Carolyn Voiles – Nursing Home Board July 2026 – July 2029

The above listed nominees were moved for confirmation by Commissioner Seals, seconded by Commissioner Huffaker. A Roll Call vote was taken 16-0-1 (in favor: all present except Commissioner Brooks' abstention) and the nominees were confirmed.

B. Circuit/Sessions Court Clerk, Kevin Poe – 4th Quarter FY 2025-2026 Report: Presented and Filed.

C. County Clerk, Frank C. Herndon – 4th Quarter FY 2025-2026 Report: Presented and Filed.

D. Highway Superintendent, Joe Patterson – 4th Quarter FY 2025-2026 Work Acc. Report: Presented and Filed.

- E. Register of Deeds, Ed Stiner –
 - 1. 4th Quarter Report FY 2025-2026: Presented and Filed.
 - 2. 2025-2026 Annual Financial Report: Presented and Filed.
- F. Sheriff, Jeff Coffey – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- G. Trustee, Jennifer Boling Hall
 - 1. June 2026 Financial Report: Presented and Filed.
 - 2. 4th Quarter FY 2025-2026 Report: Presented and Filed.
 - 3. Annual Financial Report FY 2025-2026: Presented and Filed.
- H. Constables, Jacob Thompson (Sec/Tres) – 2nd Quarter CY 2026 Report: Presented.
- I. Finance Director, Jessica Elder – May 2026 Financials: Presented.
- J. Building Inspector, Rob Wilson – 4th Quarter FY 2025-2026 Permit Report & School Facilities Tax Comparison: Presented and Filed.
- K. Emergency Communications District Executive Director, Justin Crowther – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- L. Emergency Medical Services, Rodney Satterfield – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- M. Environmental Services Director, Tom Carter – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- N. Fleet Maintenance, Dwayne Rankins – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- O. Health Department, Jennifer Gilbert – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- P. Office on Aging Director, Arlita Brisbin – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- Q. Tourism Department Director, Lauren Hurdle – 4th Quarter FY 2025-2026 Report: Presented and Filed.
- R. UT Extension Jefferson County Director, Ryan Brown – 4th Quarter FY 2025-2026 Report: Presented.

REPORTS OF COMMITTEES, BOARDS, & COMMISSIONS:

- A. Budget Committee – Chairman Tim “Pop” Seals: Commissioner Seals moved the below amendments as recommendations from the budget committee.
 - 1. County Amendments
 - a. General Fund 101 – Amendment #1 Items 1-9: **Approved** with a Roll Call vote 17-0 (in favor: all present).
 - b. Capital Fund 171 – Amendment #1 Item 1: **Approved** with a Roll Call vote 17-0 (in favor: all present).
 - 2. FY 25-26 Attorney Invoices: Presented for information only.

NON-PROFIT REPORTS:

- A. Jefferson Alliance, John Turner Director – 4th Quarter FY 2025 – 2026 Report: Presented.
- B. JCARES – 4th Quarter FY 2025 – 2026 Statement of Activity, Statement of Financial Position, and Intake Report: Presented.
- C. Dandridge VFD – 4th Quarter FY 2025 – 2026 Report: Presented.
- D. Parrotts Chapel FD – 4th Quarter FY 2025 – 2026 Report: Presented.

LIBRARY REPORTS:

- A. Dandridge Memorial Library – 4th Quarter FY 2025 – 2026 Report: Presented.
- B. Jefferson City Public Library – 4th Quarter FY 2025 – 2026 Report & FY 2025 – 2026 Annual Report: Presented.
- C. Parrot-Wood Memorial Library – 4th Quarter FY 2025 – 2026 Report & July 2026 Director’s Report: Presented.
- D. White Pine Public Library – 4th Quarter FY 2025 – 2026 Report: Presented.

NEW BUSINESS:

- A. **Resolution 2026-32** – A Resolution to establish the Jefferson County Veterans Advisory Board. Moved for approval by Commissioner Blevins, seconded by Commissioner Brooks. During discussion, Commissioner Huffaker moved to table this resolution until the November meeting to all time for the new commission to be sat and to review the information, Commissioner Thomas provided a second. A Roll Call was taken 7-10 (in favor: Huffaker, Bruner, Bales, Loy, Henry, Carmichael, and Thomas) and the tabling of **Resolution 2026-32 failed**. A Roll call vote was taken 6-10-1 (in favor: Brooks, Snodgrass, Blevins, Bruner, Walker, and Reed with Commissioner Henry abstaining) on **Resolution 2026-32** and it **failed**.
- B. Veteran Service Office Discussion – Commissioner Reed presented his thoughts on the resignation of former VSO Marissa Gilliam-King
- C. Rebecca Easton Hiring as VSO: Commissioner Brooks moved to hire Rebecca Easton as the VSO, Commissioner Reed provided a second. During discussion, Commissioner Huffaker amended the motion to send this hiring to the personnel committee for review, Commissioner Coleman provided a second. With discussion continuing Commissioner Huffaker withdrew her amendment and requested that Commissioner Brooks include the increase of Ms. Easton’s pay to that of the VSO position and be retroactive to July 1, 2026. Commissioner Brooks and Commissioner Reed accepted that language as part of the original motion. With continued discussion, Chairman Carmichael stepped down from the chair to share information on the topic, Chairman Pro-Tempore Solomon assumed the Chair at that time. After his discussion, a Roll Call vote was taken 17-0 (in favor: all present) and the hiring of Rebecca Easton was **approved**. At the conclusion of this vote, Chairman Carmichael reassumed the chair.

ANNOUNCEMENTS:

30th Anniversary of Jefferson County Archives Celebration July 24, 2026 11:30 – 1:30 Jefferson County Historic Courthouse Courtroom

Hearing no further business before the commission and with no objections voiced, on a motion by Commission Johnson, seconded by Commissioner Seals, Chairman Carmichael **adjourned** the meeting at 8:04 PM.

County Commission Chair, James E. Carmichael

County Clerk, Frank C. Herndon

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

BATCH # PENDING

AS A CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE I HEREBY CERTIFY TO
THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF
NOTARY PUBLIC DURING THE SEPTEMBER 21, 2026 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. MACKENNA P LOY	2442 GW LOY RD NEW MARKET TN 378204417	865-696-5759	4730 NEW HARVEST LN KNOXVILLE TN 379187158	--	
2. WENDELL HUMPHREYS	1416 ADAMS RD STRAWBERRY PLAINS TN 37871	865-748-5194			
3. TERESA ELLEN BARNARD	233A PARK ST STRAWBERRY PLAINS TN 378713111	865-556-9862	233A PARK ST STRAWBERRY PLAINS TN 378713111	865-556-9862	
4. MADISON ALICIA ARTHUR	2316 CARMICHAEL ROAD WHITE PINE TN 37890	920-450-9753	2316 CARMICHAEL ROAD WHITE PINE TN 37890	920-450-9753	



SIGNATURE

CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

DATE

September 1, 2026

Jefferson County Highway Commission
Jefferson County, Tennessee

Dear Chairman and Members of the Jefferson County Highway Commission:

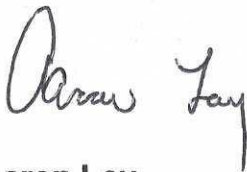
Please accept this letter as my formal resignation from the Jefferson County Highway Commission, effective September 1, 2026.

It has been an honor to serve as a Highway Commissioner, and I am grateful for the opportunity to work alongside the Commission and the Highway Department in serving the people of Jefferson County. I greatly appreciate the support, cooperation, opportunities to learn, and friendships I have gained during my time in this position.

I am resigning in order to assume my responsibilities as a Jefferson County Commissioner. While I am stepping away from the Highway Commission, I remain committed to serving Jefferson County and working for the benefit of our communities.

Thank you again for the opportunity to serve. I wish the Highway Commission, the Highway Department, and its employees continued success in the years ahead. Please reach out if I can be of assistance in the future.

Respectfully,

A handwritten signature in black ink, appearing to read "Aaron Loy". The signature is fluid and cursive, with the first name "Aaron" and last name "Loy" clearly distinguishable.

Aaron Loy

County Commissioners

DISTRICT	NAME	PHONE	EMAIL
1	Katy Huffaker	865-621-7012	JCcomm01@jeffersoncountyttn.gov
	Jan Leja	909-363-5388	JCcomm02@jeffersoncountyttn.gov
2	Rick Moore	865-322-9326	JCcomm03@jeffersoncountyttn.gov
	Craig Knierim	618-920-7510	JCcomm04@jeffersoncountyttn.gov
3	Jim Snodgrass	865-254-0983	JCcomm05@jeffersoncountyttn.gov
	Nick Leckie	423-497-6523	JCcomm07@jeffersoncountyttn.gov
	Taylor Reed	423-231-5073	JCcomm06@jeffersoncountyttn.gov
4	Gregory Byrd	865-599-7707	JCcomm08@jeffersoncountyttn.gov
	Jim Lance	865-471-5358	JCcomm09@jeffersoncountyttn.gov
5	Sammy Solomon	865-740-7928	JCcomm11@jeffersoncountyttn.gov
	Jeff Underwood	865-898-4045	JCcomm10@jeffersoncountyttn.gov
6	Robert Bruner	865-600-8692	JCcomm13@jeffersoncountyttn.gov
	Mike Parker	865-684-8502	JCcomm12@jeffersoncountyttn.gov
7	Aaron Loy	865-202-2081	JCcomm22@jeffersoncountyttn.gov
	Jason Bales	865-602-9790	JCcomm14@jeffersoncountyttn.gov
8	Ronny Coleman	865-509-5721	JCcomm16@jeffersoncountyttn.gov
	W. D. Henry	865-765-5551	JCcomm23@jeffersoncountyttn.gov
9	Jimmy Carmichael	865-755-4232	JCcomm18@jeffersoncountyttn.gov
	A. J. Walker	423-273-9817	JCcomm19@jeffersoncountyttn.gov
10	Marcus Reed	865-201-2589	JCcomm20@jeffersoncountyttn.gov
	Brett Kilgore	865-253-2400	JCcomm21@jeffersoncountyttn.gov
Mayor	Randy Bales	865-900-7505	rbales@jeffersoncountyttn.gov



JEFFERSON COUNTY CLERK

Frank C. Herndon

760 Justice Center Dr. Ste. A • Dandridge, Tennessee 37725

865-397-2935 • Fax: 865-397-3839

www.jeffersoncountyttn.gov

Email: pherndon@jeffersoncountyttn.gov

September 3, 2026

Commissioners,

On or about Tuesday August 25th, 2026 the Jefferson County Clerk's Office received two one-hundred-dollar bills in our daily receipts that our bank deemed as suspicious and turned them over to the United States Treasury for verification. Both bills passed a counterfeit pen check and according to the bank "Someone worked hard on these". While acceptance of counterfeit money is not taken lightly by our office, unfortunately with a cash-based business it sometimes occurs. After conferring with our auditors, it has been recommended that I request the County Commission's approval to write these off as uncollectable debt. This uncollectable debt will be paid from our Clerk Fee account, which will bring our ledger back into balance. The Commission's approval to write off this uncollectable debt would be greatly appreciated.

With Regards,

Frank C. Herndon

Jefferson County Clerk

**JEFFERSON COUNTY, TENNESSEE
OFFICE OF SHERIFF
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDING JUNE 30, 2026**

Account No	Description	Beginning balance	Adjustments	Receipts	Transfers In	Disbursements	Transfers out	Commission transfers	Ending balance
	GENERAL ACCOUNT # 176855400								
24000	DUE TO COUNTY TRUSTEE (FEES)	\$ 630.36	\$ 15,063.36	\$ 297,919.18		\$ (300,577.98)			\$ 13,034.92
26000	DUE TO LITIGANTS, HEIRS AND OTHERS	\$ -	\$ -	\$ -		\$ -			\$ -
26000	INMATE COMMISSARY ACCOUNT # 176786093								
	DUE TO LITIGANTS, HEIRS AND OTHERS	\$ 74,207.47	\$ 445.56	\$ 267,611.99		\$ (259,248.36)			\$ 83,016.66
	DRUG AGENTS	\$ 8,180.00	\$ 7,000.00	\$ -		\$ (11,690.00)			\$ 3,490.00
	FRESH START	\$ 3,060.76	\$ -	\$ -		\$ -			\$ 3,060.76
	SEIZURE ACCOUNT #181345516	\$ 50,132.20	\$ -	\$ 7,814.00		\$ -			\$ 57,946.20
	Total	\$ 136,210.79	\$ 22,508.92	\$ 573,345.17		\$ (571,516.34)			\$ 160,548.54
	SUMMARY OF ASSETS:								
	CASH ON HAND	\$ 8,180.00							\$ 3,490.00
	CASH IN BANK	\$ 128,030.79							\$ 157,058.54
	RECEIVABLES								
	TOTAL	\$ 136,210.79							\$ 160,548.54

This report is submitted in accordance with requirements of section 5-8-505, and/or 67-5-1902, Tennessee Code Annotated, and to the best of my knowledge, information and belief accurately reflects transactions of this office for the year ended June 30,

(signature)

(date)

This report is to be filed with the County Mayor and County Clerk

Sheriff
(title)

Financial Summary

Jefferson County Trustee
Jennifer Boling Hall

Fiscal Year: FY 2027
Date Range: 7/1/2026 - 7/31/2026

Fund	Name	Starting Balance	Receipts	Disbursements	Transfer In	Transfer Out	Comm Adj	Commission	Ending Balance
101	GENERAL FUND	24,311,459.50	1,741,625.32	4,061,838.23	0.00	0.00	(2.32)	12,812.19	21,978,436.72
112	COURTHOUSE & JAIL MAINT	200,770.91	5,702.81	0.00	0.00	0.00	0.00	57.03	206,416.69
114	LAW LIBRARY	59,779.64	1,391.29	0.00	0.00	0.00	0.00	13.91	61,157.02
116	GARBAGE/SOLID WASTE	1,742,258.37	23,508.59	164,994.76	0.00	0.00	(0.19)	350.44	1,600,421.95
121	SPECIAL PURPOSE	215,789.18	638.67	0.00	0.00	0.00	0.00	0.00	216,427.85
122	DRUG CONTROL	60,074.18	1,018.17	318.40	0.00	0.00	0.00	10.19	60,763.76
127	AMERICAN RESCUE PLAN ACT	123,300.97	0.00	0.00	0.00	0.00	0.00	0.00	123,300.97
128	HOSPITAL LEASE	13,154,936.28	109,936.06	0.00	0.00	0.00	0.00	1,099.37	13,263,772.97
131	HIGHWAY/PUBLIC WORKS	8,818,085.38	286,465.53	624,047.35	0.00	0.00	(0.26)	2,863.44	8,477,640.38
141	GENERAL PURPOSE SCHOOL	20,987,689.18	3,259,754.77	5,270,136.80	0.00	0.00	(0.92)	10,797.78	18,966,510.29
142	SCHOOL FEDERAL PROJECTS	2,526,736.22	783,797.38	206,023.86	0.00	0.00	0.00	0.00	3,104,509.74
143	SCHOOLS FOOD SERVICE	3,274,782.15	78,359.13	152,045.02	0.00	0.00	0.00	0.00	3,201,096.26
151	GENERAL DEBT SERVICE	29,778,682.65	943,445.06	99,863.90	0.00	0.00	(0.17)	8,988.98	30,613,275.00
171	GENERAL CAPITAL PROJECTS	2,034,460.84	144,480.21	142,059.10	0.00	0.00	(0.06)	439.20	2,036,442.81
177	EDUCATION CAPITAL PROJECTS	30,140,504.01	27,391.30	2,191,673.83	0.00	0.00	0.00	273.91	27,975,947.57
207	SOLID WASTE DISPOSAL	3,216,944.21	192,431.23	186,704.75	0.00	0.00	0.00	1,807.74	3,220,862.95
264	JEFFERSON COUNTY BOE DENTAL INSU...	141,845.81	0.00	2,992.75	0.00	0.00	0.00	0.00	138,853.06
265	JEFFERSON COUNTY DENTAL INSURANC...	174,464.00	16,792.38	16,368.82	0.00	0.00	0.00	0.00	174,887.56
351	TRUST AND AGENCY	0.00	749,543.84	742,048.40	0.00	0.00	0.00	7,495.44	0.00
352	CITY OF DANDRIDGE	7,534.79	3,506.64	7,534.79	0.00	0.00	0.00	52.28	3,454.36
353	CITY OF BANEERRY	40.19	965.80	40.19	0.00	0.00	0.00	27.78	938.02
354	CITY OF NEW MARKET	463.53	945.34	463.53	0.00	0.00	0.00	12.10	933.24
920	SCHOOL DIRECT PAYROLL	0.00	963,929.00	963,929.00	0.00	0.00	0.00	0.00	0.00
921	OTHER DIRECT PAYROLL	0.00	1,421,227.39	1,421,227.39	0.00	0.00	0.00	0.00	0.00
22200	OVERFLOW	244.79	125.89	352.68	0.00	0.00	0.00	0.00	18.00
29900	FEE/COMMISSION	700.00	47,101.78	0.00	0.00	47,101.78	0.00	(47,101.78)	700.00
SECTION TOTALS		140,971,546.78	10,804,083.58	16,254,663.55	0.00	47,101.78	(3.92)	47,101.78	135,426,767.17

Financial Summary

Jefferson County Trustee
Jennifer Boling Hall

Fiscal Year: FY 2027
Date Range: 7/1/2026 - 7/31/2026

Property Tax Summary

CURRENT YEAR
PRIOR YEAR
BANKRUPTCY
INTEREST

Summary of Assets

	Starting	Debits	Credits	Ending
BANK ACCOUNTS	140,970,724.78	26,963,359.04(+)	(32,513,938.88)(-)	135,420,144.94
CASH	700.00	555,307.47(+)	(555,307.47)(-)	700.00
CREDIT CARD HOLDING	0.00	40,412.60(+)	(34,490.37)(-)	5,922.23
STATE TAX RELIEF	122.00	0.00(+)	(122.00)(-)	0.00
TOTAL	140,971,546.78	27,559,079.11	(33,103,858.72)	135,426,767.17

This report is submitted in accordance with requirements of section 5-8-505 and 67-5-1902 Tennessee Code, annotated and to the best of my knowledge and belief, accurately reflects transactions of this office July 01, 2026 through July 31, 2026.

Signature: _____

Cynthia A Sherry

Title: _____

Chief Deputy Trustee

August 07, 2026

Financial Summary

Jefferson County Trustee
Jennifer Boling Hall

Fiscal Year: FY 2027
Date Range: 8/1/2026 - 8/31/2026

Fund	Name	Starting Balance	Receipts	Disbursements	Transfer In	Transfer Out	Comm Adj	Commission	Ending Balance
101	GENERAL FUND	21,978,436.72	1,492,633.41	2,774,257.96	0.00	0.00	(432.31)	12,358.18	20,684,886.30
112	COURTHOUSE & JAIL MAINT	206,416.69	5,426.94	0.00	0.00	0.00	0.00	54.27	211,789.36
114	LAW LIBRARY	61,157.02	1,400.38	0.00	0.00	0.00	0.00	14.00	62,543.40
116	GARBAGE/SOLID WASTE	1,600,421.95	101,181.71	673,729.86	0.00	0.00	(62.15)	216.80	1,027,719.15
121	SPECIAL PURPOSE	216,427.85	640.56	0.00	0.00	0.00	0.00	0.00	217,068.41
122	DRUG CONTROL	60,763.76	1,075.11	0.00	0.00	0.00	0.00	10.76	61,828.11
127	AMERICAN RESCUE PLAN ACT	123,300.97	0.00	0.00	0.00	0.00	0.00	0.00	123,300.97
128	HOSPITAL LEASE	13,263,772.97	110,402.63	0.00	0.00	0.00	0.00	1,104.03	13,373,071.57
131	HIGHWAY/PUBLIC WORKS	8,477,640.38	270,196.66	803,466.14	0.00	0.00	(80.80)	2,820.45	7,941,631.25
141	GENERAL PURPOSE SCHOOL	18,966,510.29	6,499,733.56	3,918,161.09	0.00	0.00	(292.10)	17,171.29	21,531,203.57
142	SCHOOL FEDERAL PROJECTS	3,104,509.74	67,010.14	125,747.33	0.00	0.00	0.00	0.00	3,045,772.55
143	SCHOOLS FOOD SERVICE	3,201,096.26	47,056.53	407,256.05	0.00	0.00	0.00	0.00	2,840,896.74
151	GENERAL DEBT SERVICE	30,613,275.00	860,880.94	56,168.84	0.00	0.00	(55.93)	9,497.77	31,408,545.26
171	GENERAL CAPITAL PROJECTS	2,036,442.81	143,085.29	390,948.18	0.00	0.00	(18.65)	401.75	1,788,196.82
177	EDUCATION CAPITAL PROJECTS	27,975,947.57	27,984.83	1,609,249.44	0.00	0.00	0.00	279.85	26,394,403.11
207	SOLID WASTE DISPOSAL	3,220,862.95	655,038.68	241,104.56	0.00	0.00	0.00	6,337.64	3,628,459.43
264	JEFFERSON COUNTY BOE DENTAL INSU...	138,853.06	42,991.23	80,026.75	0.00	0.00	0.00	0.00	101,817.54
265	JEFFERSON COUNTY DENTAL INSURANC...	174,887.56	4,883.46	24,551.00	0.00	0.00	0.00	0.00	155,220.02
351	TRUST AND AGENCY	0.00	807,304.37	799,231.33	0.00	0.00	0.00	8,073.04	0.00
352	CITY OF DANDRIDGE	3,454.36	154.75	3,454.36	0.00	0.00	(0.97)	3.10	152.62
353	CITY OF BANEERRY	938.02	1,218.02	938.02	0.00	0.00	0.00	24.35	1,193.67
354	CITY OF NEW MARKET	933.24	760.69	933.24	0.00	0.00	0.00	15.21	745.48
920	SCHOOL DIRECT PAYROLL	0.00	735,252.16	735,252.16	0.00	0.00	0.00	0.00	0.00
921	OTHER DIRECT PAYROLL	0.00	1,328,543.48	1,328,543.48	0.00	0.00	0.00	0.00	0.00
22200	OVERFLOW	18.00	226.79	226.79	0.00	0.00	0.00	0.00	18.00
29900	FEE/COMMISSION	700.00	58,382.49	0.00	0.00	58,382.49	0.00	(58,382.49)	700.00
SECTION TOTALS		135,426,767.17	13,263,464.81	13,973,246.58	0.00	58,382.49	(942.91)	58,382.49	134,601,163.33

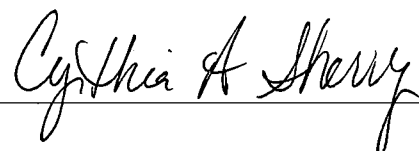
Property Tax Summary

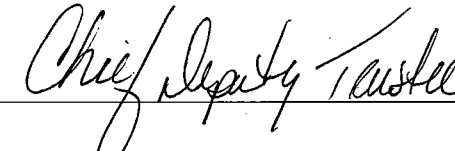
CURRENT YEAR	0.00
PRIOR YEAR	62,921.35
BANKRUPTCY	0.00
INTEREST	5,813.64

Summary of Assets

	Starting	Debits	Credits	Ending
BANK ACCOUNTS	135,426,067.17	24,503,061.53(+)	(25,328,665.37)(-)	134,600,463.33
CASH	700.00	1,187,931.89(+)	(1,187,931.89)(-)	700.00
TOTAL	135,426,767.17	25,690,993.42	(26,516,597.26)	134,601,163.33

This report is submitted in accordance with requirements of section 5-8-505 and 67-5-1902 Tennessee Code, annotated and to the best of my knowledge and belief, accurately reflects transactions of this office August 01, 2026 through August 31, 2026.

Signature: 

Title: 

September 08, 2026

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Jefferson County Finance
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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
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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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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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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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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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	Receipts 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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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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Jefferson County Finance
Summary Financial Statment by Sub-Fund

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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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Jefferson County Finance
Summary Financial Statment by Sub-Fund
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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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Jefferson County Finance
Summary Financial Statement by Sub-Fund
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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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Jefferson County Finance
Summary Financial Statment by Sub-Fund

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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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Summary Financial Statment by Sub-Fund
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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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Summary Financial Statment by Sub-Fund
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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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Summary Financial Statment by Sub-Fund

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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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Jefferson County Finance
Summary Financial Statment by Sub-Fund

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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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Summary Financial Statment by Sub-Fund

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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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Jefferson County Finance
Summary Financial Statment by Sub-Fund

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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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Jefferson County Finance
Summary Financial Statment by Sub-Fund

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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%

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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Fund : 101 General

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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Fund : 141 General Purpose School

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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Fund : 141 General Purpose School

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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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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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)
June 2026

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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
June 2026 2026

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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
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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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Jefferson County Finance
Balance Sheet (Landscape)
June 2026

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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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Balance Sheet (Landscape)
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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

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Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
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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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Jefferson County Finance
Balance Sheet (Landscape)
June 2026

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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)
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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

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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

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Jefferson County Finance
Balance Sheet (Landscape)
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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

User:
Date/Time:

Bryant Opeil
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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
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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
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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
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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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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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Summary Financial Statment by Sub-Fund
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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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Jefferson County Finance
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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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Jefferson County Finance
Summary Financial Statment by Sub-Fund

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

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

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

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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%

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

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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							
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%

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

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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							
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%

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Jefferson County Finance
Summary Financial Statment by Sub-Fund
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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							
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%

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Jefferson County Finance
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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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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
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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	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

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Jefferson County Finance
Balance Sheet (Landscape)
July 2026

User: Bryant Opeil
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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:
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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

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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

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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:
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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

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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:
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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

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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:
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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:
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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

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 : 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

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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

User: Bryant Opeil
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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

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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:
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 - 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

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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 Balance	(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:
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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 - 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

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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 - 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

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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 Balance	(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

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 - 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

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

User: Bryant Opell
Date/Time: 9/4/2026 9:25 AM

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

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 : 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
Date/Time: 9/4/2026 9:35 AM

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

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 : 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

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

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

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

Template Name:
Created by: LGC

Jefferson County Finance
Balance Sheet (Landscape)
July 2026

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

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

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

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

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)
July 2026

User: Bryant Opel
Date/Time: 9/4/2026 9:35 AM
7

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

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 : 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

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 : 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

Template Name:
Created by: LGC

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

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 : 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

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 : 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:
Created by: LGC

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



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

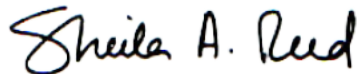
During a review of the budget we noted that the General Purpose School Fund is budgeted to use \$1,800,374 of its fund balance and it appears that \$944,425 is being used to finance recurring expenditures. This represents a 5.5% projected use of beginning fund balance from recurring expenditures. Proper 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

Jefferson County Wheel Tax Revenue & Spending

Fiscal Year 2025-2026

Second Wheel Tax - Authorized by Resolution 2025-09

FY 2025-26 SUMMARY						
Total Revenue Collected						\$1,751,816.52
Total Expenditures						\$1,090,695.49
Funds Remaining at FY26 Year-End						\$661,121.03
Less: Amended to FY27 Budget						\$181,834.50
Remaining After FY27 Amendments					\$479,286.53	

REVENUE COLLECTIONS BY FUND / PURPOSE

Description	General Fund 101 WHEEL	Capital Fund 171 Sheriff	Capital Fund 171 Highway	Capital Fund 171 EMS	School Capital 177	Total
Revenue Collected	\$292,508.71	\$342,115.45	\$285,851.82	\$586,727.99	\$244,612.55	\$1,751,816.52

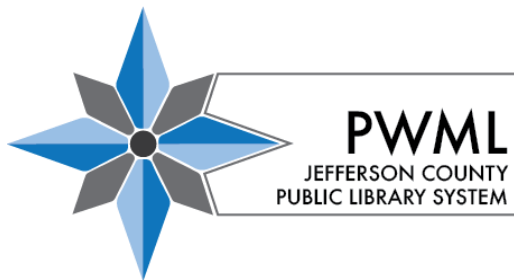
EXPENDITURES

Description	General Fund 101 WHEEL	Capital Fund 171 Sheriff	Capital Fund 171 Highway	Capital Fund 171 EMS	School Capital 177	Total
Fire Dept & JCRS Contributions	\$99,074.00					\$99,074.00
Sheriff Vehicles		\$318,666.00				\$318,666.00
EMS Ambulance				\$586,727.99		\$586,727.99
Highway			-			-
JCHS Bleachers					-	-
Rush Strong Awning					\$24,872.50	\$24,872.50
Maury Bleachers					\$61,355.00	\$61,355.00
Total Expenditures	\$99,074.00	\$318,666.00	-	\$586,727.99	\$86,227.50	\$1,090,695.49

Funds Remaining at FY26 Year-End	\$193,434.71	\$23,449.45	\$285,851.82	-	\$158,385.05	\$661,121.03
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FY 2027 BUDGET AMENDMENTS

Description	General Fund 101 WHEEL	Capital Fund 171 Sheriff	Capital Fund 171 Highway	Capital Fund 171 EMS	School Capital 177	Total
Amended to FY27 Budget		\$23,449.45			\$158,385.05	\$181,834.50



Parrott-Wood Memorial Library
3133 W. Old A.J. Hwy.
Strawberry Plains, TN 37871
865-933-1311

Director's Report for September 2026

Grants 2026-2027: This money will be spent in this budget year.

Grant	Awarded	
2027 Top Grant	\$3,000.00	We have been awarded the total \$3,000.00. Mr. Bob Ebel will be starting computer classes at the end of the month.
Jane L. Pettway Grant 2026	\$11,000.00	The Trust Foundation has awarded our library a \$11,000.00 grant to purchase new laptops.
Youth Endowment Fund	\$2,500.00	This grant is a two-year grant through the East Tennessee. We have received \$2,500.00 this year and will receive the other \$2,500.00 next year. ¹ . This grant has paid for part of the summer reading, a Muse of Knoxville visit, Grey Fossil Hands on Discovery for the kids. We have also purchased STEM Kits to work with the children. We have received the check through the mail.
Total	\$16,500.00	

Important Files: Up-dated on August 13, 2025. Please click the link below for these documents.

https://drive.google.com/drive/folders/1ZaF_EzYb5AIrLpDPJfHlr5VztL83OsZC?usp=drive_link

- Long Range Plan:
- Technology Plan
- Disaster Plan
- County Inventory
- Building Insurance
- Parrott-Wood Lease Agreement

Staff Continuing Education

Staff have started webinars.

Surplus:

Please see surplus request to be approved by the library board.

Community Outreach:

History Programs at Strawberry Plains Seniors Center: We have been going twice a month to the senior center doing outreach. Presentations presented were Great Depression, WWI, WWII, Korean War and Vietnam War.

Fall Programs:

Rush Strong Rocket Kids have been coming to the library for programs for the last two weeks. They will be coming down every Tuesday at 4:15 pm for programs and checking out books. We have been averaging out 26 students each time.

Reading Hour: Wednesdays at 11:00-12:00. During this hour we will be teaching the children about different educational subjects. Reading to children, telling stories, letting the children discuss what they have learned. We also include art projects for the kids. Most of the kids range from 4 years old to 7.

Homeschool STEM Program: Fridays at 11:00-12:30. We will be starting on September 11th. Our first program will be on solar power. We have solar car kits and circuit boards for the hands-on portion of this program.

Adult Art Club: We have been having adult art club coming on Tuesdays at 1:00 pm. We have been doing watercolor painting, acrylic painting, beading, mod podge book marks and more.

Computer Classes: Starting on September 30, we will be having basic computer classes on Wednesdays and Thursdays at 12:30 -1:00.

Zentangle Classes: Billie Parrott has taught two Zentangle classes for our adult class on August 20th and 27th. She will be coming back on October 1st to teach another class.

Petty Cash Report for August 2026

<i>Location</i>				<i>Month</i>		<i>Budget Yr.</i>
Parrott-Wood Memorial Library				August		2026-2027
	Income	Income	Income	Transfer	Expenses	Petty Cash
Month	Book Fines	Memorial	(Faxes /Copies) Other	Monthly Deposits	For Month	Balance
As of 7/01/2026						\$50.00
7/31/2025	\$0.00	\$0.00	\$67.70	\$67.70	\$0.00	\$50.00
8/31/2026	\$2.50	\$0.00	\$103.00	\$105.50	\$0.00	\$50.00
9/30/2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
10/31/2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
11/30/2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
12/31/2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
1/31/2027	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
2/28/2027	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
3/31/2027	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
4/30/2027	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
5/31/2027	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
6/30/2027	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
	\$2.50	\$0.00	\$170.70	\$173.20	\$0.00	

JEFFERSON COUNTY BOARD OF SCHOOL COMMISSIONERS

RESOLUTION NO. 2026-150

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE
JEFFERSON COUNTY BOARD OF EDUCATION TO DISPOSE SAID EQUIPMENT**

WHEREAS the Jefferson County Board of Education desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit 1; and

WHEREAS, the Board of Education of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit 1 should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Jefferson County, Tennessee, meeting in session on the **3rd day of September** in Jefferson County, Tennessee, that the surplus property and/or equipment identified in Exhibit 1 hereto is hereby declared surplus property and is to be disposed of in accordance with state law.

IT IS FURTHER RESOLVED that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by the Board of Education: **September 3, 2026.**

Votes: Yes 7, No 0, Abstain


Chair, Board of Education


Director of Schools

JEFFERSON COUNTY DEPARTMENT OF EDUCATION

RESOLUTION NO. 2026-150

EXHIBIT 1

Transportation Surplus

September 3, 2026



Outlook

Scrap/Surplus

From Rankins, Dwayne <drankins@jeffersoncountyttn.gov>

Date Wed 7/8/2026 11:13 AM

To Sparks, Ronda <rsparks@jcboe.net>

CAUTION: This email originated from outside of Jefferson County Schools. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Rhonda,

I've got some old vehicle and bus scrap that needs to be hauled off; we usually sell it to Morristown Iron and Metal. This scrap is just old parts that have been changed out and replaced.

*1T88U3C2781294149 Bus 95 it will need to be taken to Pro Team Auction to be surplus.

*1T75U4B2911093079 Bus 84 it will need to be taken to Pro Team Auction to be surplus.

*1GTGC24R3XR710574 1999 GMC truck it will need to be taken to Pro Team Auction to be surplus.

This is all I have right now that we can do a Resolution on. Hopefully I haven't missed the deadline, LMK.

Thanks

Dwayne Rankins

Fleet Director: Jefferson County
and Jefferson County Schools
646 Grove Rd Dandridge Tn, 37725
Ph: (865) 257-4458
Email: drankins@jeffersoncountyttn.gov

JEFFERSON COUNTY BOARD OF SCHOOL COMMISSIONERS

RESOLUTION NO. 2026-151

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE
JEFFERSON COUNTY BOARD OF EDUCATION TO DISPOSE SAID EQUIPMENT**

WHEREAS the Jefferson County Board of Education desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit 1; and

WHEREAS, the Board of Education of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit 1 should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Jefferson County, Tennessee, meeting in session on the **3rd day of September** in Jefferson County, Tennessee, that the surplus property and/or equipment identified in Exhibit 1 hereto is hereby declared surplus property and is to be disposed of in accordance with state law.

IT IS FURTHER RESOLVED that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by the Board of Education: **September 3, 2026.**

Votes: Yes 1, No 0, Abstain


Chair, Board of Education


Director of Schools

**Jefferson County Schools
Student Nutrition Department
P.O. Box 190
Dandridge, TN 37725
865-397-3945**

**ITEMS TO BE DECLARED SURPLUS
September 3, 2026**

***Jefferson Middle School**

Cooler: Model # 6051-S Serial # 338781-T Volts 115 Amps 9.0 - Delfield Company
Dispose of cannot be fixed

***Jefferson Elementary**

Milk Cooler

MODEL: ST58N-W

REFRIGERANT-R404A

CHARGE: 10.50

AMP: 7.50

VAC: 115 HZ-60 Serial #: 11204214

Dispose of cannot be fixed.

JEFFERSON COUNTY DEPARTMENT OF EDUCATION

RESOLUTION NO. 2026-151

EXHIBIT 1

Student Nutrition Surplus

September 3, 2026

JEFFERSON COUNTY BOARD OF SCHOOL COMMISSIONERS

RESOLUTION NO. 2026-152

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE
JEFFERSON COUNTY BOARD OF EDUCATION TO DISPOSE SAID EQUIPMENT**

WHEREAS the Jefferson County Board of Education desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit 1; and

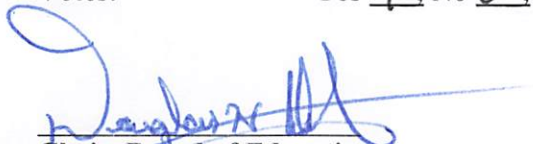
WHEREAS, the Board of Education of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit 1 should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

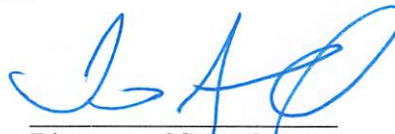
NOW THEREFORE, BE IT RESOLVED by the Board of Education of Jefferson County, Tennessee, meeting in session on the **3rd day of September** in Jefferson County, Tennessee, that the surplus property and/or equipment identified in Exhibit 1 hereto is hereby declared surplus property and is to be disposed of in accordance with state law.

IT IS FURTHER RESOLVED that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by the Board of Education: **September 3, 2026.**

Votes: Yes 1, No 0, Abstain


Chair, Board of Education


Director of Schools

JEFFERSON COUNTY DEPARTMENT OF EDUCATION

RESOLUTION NO. 2026-152

EXHIBIT 1

Technology Surplus

September 3, 2026

Description	Model	Serial	Tag	Condition	Moved or Discarded
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600047	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600026	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600030	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600035	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600036	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600038	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600039	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	6HV9163	28270	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00083	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00085	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00087	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	7C0V2T3	33059	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600055	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600058	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600024	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600033	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600054	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00065	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00067	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600041	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600044	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart Online 3000VA 2400W Rackmount UPS Battery Backup	3024RLCPS719400152	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart Online 3000VA 2400W Rackmount UPS Battery Backup	3024RLCPS719400153	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00069	N/A	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00075	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600056	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600057	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman Endeavor 3KVA 2U Battery Backup	1f97180600028	N/A	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	jq74mc2	29567	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600040	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600051	N/A	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	DMPJNULEF182	20511	Obsolete or No-Functional	Surplus
Battery Backup	ripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00079	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman E3000RTXL2UNC Battery Backup	1F52191000001	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600025	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600028	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600032	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	F1MC163	28159	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	DMQJ31Q0DVD1	N/A	Obsolete or No-Functional	Surplus
Security Camera	OpenEye CM-611 Indoor IP Dome Camera	00d0890eebde	N/A	Obsolete or No-Functional	Surplus
Security Camera	OpenEye OE-C6112 Indoor IP Dome Camera	00d089141257	N/A	Obsolete or No-Functional	Surplus
Document Camera	ELMO TT-02RX Document Camera	028716	N/A	Obsolete or No-Functional	Surplus
Document Camera	Promethean ActiView Document Camera	A03F18276	10237	Obsolete or No-Functional	Surplus
Document Camera	ELMO TT-02RX Document Camera	647432	10284	Obsolete or No-Functional	Surplus
Document Camera	Promethean ActiView Document Camera	A03F14197	10491	Obsolete or No-Functional	Surplus
Document Camera	ELMO TT-02RX Document Camera	28725	10512	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo R500 Teacher Laptop	PD05597	10596	Obsolete or No-Functional	Surplus
Projector	Casio XJ-A141 Projector	L0328BAF262134944	10663	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 410W Projector	LTHF110011L	10706	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1107150794	10965	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 410W Projector	10981	10981	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1209120037	11005	Obsolete or No-Functional	Surplus
Printer	HP LaserJet Pro P2035n Printer	VNB3F14610	11067	Obsolete or No-Functional	Surplus
Security Camera	Avigilon 2.0-H3M-D1 Dome Camera	111510280117	N/A	Obsolete or No-Functional	Surplus
Security Camera	Avigilon 2.0-H3M-D1 Dome Camera	111512168482	N/A	Obsolete or No-Functional	Surplus
Security Camera	Avigilon 3.0W-H3-BO1-IR Bullet Camera	111711141372	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C10061700	11429	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F7NNK0UYFP84	11534	Obsolete or No-Functional	Surplus
Document Camera	Promethean ActiView Document Camera	D46A02649	11549	Obsolete or No-Functional	Surplus
Printer	HP LaserJet Pro 400 M401n Printer	PHGDF63422	11878	Obsolete or No-Functional	Surplus
Printer	HP LaserJet Pro 400 M401n Printer	VNG3R45531	11928	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1008010108	12007	Obsolete or No-Functional	Surplus

Interactive Panel	Promethean 300 Interactive Panel	C1003150512	12064	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6530 Teacher Laptop	1206VY1	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1109091166	12122	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 410W Projector	12123	12123	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo R500 Teacher Laptop	PD04360	12127	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	12136	12136	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	12142	12142	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean Board Interactive Panel	12155	12155	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12440094915T	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12440211915T	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12440215915T	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12440236915T	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12440301915T	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12440306915T	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S4004G7UMJ1655P	12469	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12490513915R	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	12490514915R	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1009150370	12555	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1110100359	12571	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C0910220097	12585	Obsolete or No-Functional	Surplus
Projector	Smart UF55 Projector	B012CC12A0528	12664	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo ThinkPad T520 Teacher Laptop	R9-M1PR7	12829	Obsolete or No-Functional	Surplus
Projector	Casio XJ-M140 Projector	S912GDAF242206460	12864	Obsolete or No-Functional	Surplus
Document Camera	Promethean ActiView Document Camera	D46A02717	12900	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 84+ Projector	MSUF072943L	12914	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1209110224	13060	Obsolete or No-Functional	Surplus
Projector	Casio XJ-M140 Projector	B912AAAF2B2047835	13067	Obsolete or No-Functional	Surplus
Printer	HP LaserJet P2035 Printer	VN83L19431	13071	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13100113916J	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13361131906B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13410217916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13410346916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13410375916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504263916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504280916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504367916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504418916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504419916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504431916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504434916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504435916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504446916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504560916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504568916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504683916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504719916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504748916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504761916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13504779916B	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13505843915Y	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13505845915Y	N/A	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 535W Projector	VF2F540948L	13511	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	13511350916B	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	97VBD92	13704	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	2GNQ882	13705	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	957BD92	13708	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	2ytr782	13750	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 7020 Teacher Desktop	8qk7b42	14021	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	GH26632	14086	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	DZ26632	14090	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14142702916C	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14142717916C	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	9G9D082	14256	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14371371916E	N/A	Obsolete or No-Functional	Surplus
Security Camera	Avigilon 2.0W-H3-BQ1-IR Bullet Camera	1441638146	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14450801916D	N/A	Obsolete or No-Functional	Surplus

Switch	Enterasys Switch	14470582916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470734916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470787916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470880916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470882916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470951916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470967916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470971916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14470973916E	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	14471088916E	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	2GPLBB2	14694	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	2DQMBB2	14695	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	97WCD92	14696	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	92KBD92	14697	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	2FPHBB2	14698	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	2G2HBB2	14699	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	2GPPBB2	14700	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	9447D92	14703	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	50RHGX1	14833	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	9526QW1	14835	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	CGQK6Y1	14836	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6501451	14907	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6530 Teacher Laptop	GP69CW1	14974	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	GMWHDH2	14976	Obsolete or No-Functional	Surplus
Switch	Extreme Switch	15070022916G	N/A	Obsolete or No-Functional	Surplus
Switch	Extreme Switch	15070109916G	N/A	Obsolete or No-Functional	Surplus
Switch	Extreme Switch	15100387906K	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys B5G124-24P2 Switch	15100390906K	N/A	Obsolete or No-Functional	Surplus
Switch	Extreme Switch	15100410906K	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys B5G124-24P Switch	15100415906K	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	15100416906K	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys B5G124-24P2 Switch	15100419906K	N/A	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	15110008916E	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	C65N0C2	15186	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	BRXHZB2	15194	Obsolete or No-Functional	Surplus
Switch	Enterasys Switch	15220031916E	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	B2HNOC2	15369	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	8C5N0C2	15489	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	D9TSYB2	15494	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	FW8JZB2	15525	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	1M5N0C2	15575	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	7QXHZB2	15659	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	FFBLZB2	15915	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	JJ5N0C2	15924	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	79CLZB2	15968	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3150 Student Laptop	H0HN0C2	16142	Obsolete or No-Functional	Surplus
Laptop Cart	MobilAB Laptop Cart	4464423	16203	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6430 Teacher Laptop	4Y0V3X1	16280	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6430 Teacher Laptop	C5VT3X1	16289	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6430 Teacher Laptop	h361mx1	16293	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6430 Teacher Laptop	FH51YW1	16294	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	7VMDF2S	16386	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo IdeaPad Teacher Laptop	pf0p7vssPF9XB6B19001	16450	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo IdeaPad Teacher Laptop	16451	16451	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo IdeaPad Teacher Laptop	pf0pfq1mPF9XB6B18035	16452	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo IdeaPad Teacher Laptop	16453	16453	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6501368	16497	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F9FPL78DFCM6	16533	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F4KMQ373FCM6	16534	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	FPLR5005FCM6	16537	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F4KLR16GFCM6	16538	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F4MQ2AGFCM6	16541	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F4KMQ4STFCM6	16542	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K7100040	16560	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K7100069	16585	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K7100028	16593	Obsolete or No-Functional	Surplus

Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	574FXH2	16615	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	2WN4XH2	16616	Obsolete or No-Functional	Surplus
Teacher Laptop	Microsoft Surface Pro 4 Teacher Laptop	25260664353	16649	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	2L45XH2	16690	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K7100014	16695	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 84+ Projector	MSUF072940L	16845	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 780 Teacher Desktop	11LSGQ1	16875	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 780 Teacher Desktop	J5YHYQ1	16876	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 780 Teacher Desktop	1TWRGQ1	16877	Obsolete or No-Functional	Surplus
Teacher Desktop	Central Teacher Desktop	10790	16928	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	G8T51C2	17096	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Mini Tablet	F9FSMDZ4FCM6	17141	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6430 Teacher Laptop	HLDA4Y1	17235	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	DFYW7V1	17254	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	HBFG7Y1	17258	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	C0ZZ6V1	17259	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	DG468V1	17321	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	G0TT6V1	17353	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6Z00871	17460	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	5CG78H2	17722	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	9ZN98H2	18369	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	72h99h2	18461	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	3BDDXH2	18544	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	FTZD2S	18567	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	CLQDD2S	18600	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	GCGVM6AAHLFF	18700	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6Z00846	18733	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6540 Teacher Laptop	BT9JL12	18734	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	BHD47J2	18749	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	CKQ27J2	18757	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	BHH27J2	18764	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	JRCNFH2	18781	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	95QLFH2	18827	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	2SLZD2S	18899	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	BH557J2	18935	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	BH667J2	18941	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	BJ547J2	18943	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 109W Projector	X4Z37Z01206	18967	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 109W Projector	X4Z37Y02505	18972	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	CQM97J2	19615	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	CQJ47J2	19619	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6Z00865	19651	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6Z00933	19653	Obsolete or No-Functional	Surplus
Student Laptop	Lenovo ThinkPad X131e Student Laptop	PB-0EVRF	19708	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6Z00780	19838	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	5JRHNW1	19847	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3040 Teacher Desktop	B5977J2	19868	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	H52VW02	19905	Obsolete or No-Functional	Surplus
Desktop	Dell OptiPlex 760 Mini Desktop	1BMQMS1	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1F96180600043	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1F96180600045	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	1JL99Y1	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H81	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H82	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H83	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H84	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H85	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H86	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H87	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H88	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H89	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H90	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H91	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H95	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H96	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H98	N/A	Obsolete or No-Functional	Surplus

Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50H99	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50K00	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S32642Z2MJ50K01	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Lenovo 100E Student Laptop	1S33722VUP81CP2M	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S4004G7UMJ1655E	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S4004G7UMJ1655K	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	1S4004G7UMJ1655M	N/A	Obsolete or No-Functional	Surplus
Teacher Laptop	Microsoft Surface Pro 4 Teacher Laptop	69033772353	20013	Obsolete or No-Functional	Surplus
Laptop Cart	Bretford iPad Cart	201101070016	N/A	Obsolete or No-Functional	Surplus
Laptop Cart	Bretford iPad Cart	201101250002	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	40K5NW1	20168	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6540 Teacher Laptop	hV3gxz1	20207	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6540 Teacher Laptop	7V66H12	20212	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E5540 Teacher Laptop	bgql12	20217	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E5540 Teacher Laptop	1G5WF12	20241	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E5540 Teacher Laptop	JQ2XD12	20247	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E5540 Teacher Laptop	9GZWWZ1	20261	Obsolete or No-Functional	Surplus
Teacher Laptop	Microsoft Surface Teacher Laptop	8158484272553	20268	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	8JVF6Y1	20297	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	FZWSWX1	20447	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo ThinkPad T520 Teacher Laptop	R9-GWLWP	20487	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	BV1KQN2	20921	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	11XLQN2	20927	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	CHKJPQ2	21168	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	820LPQ2	21319	Obsolete or No-Functional	Surplus
Teacher Laptop	Acer Aspire Teacher Laptop	21800312934	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	3GQHPQ2	21850	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	GNXRPQ2	21995	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	22388	22388	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Mini Tablet	22389	22389	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	4JQ8TW1	22502	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	4JR2TQ2	22582	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3180 Student Laptop	2064TQ2	22587	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	50VLSY1	23041	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	FWTJVZ1	23052	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	3F3GN32	23054	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	9DWMF12	23058	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	C2WW842	23259	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	DK4KR22	23304	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	GGTH082	23312	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite 2200RM2U Battery Backup	2331DY0SM820700013	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	9KZF842	23328	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	8GXG382	23375	Obsolete or No-Functional	Surplus
Projector	Epson Kr85 Projector	PAAF180231L	23380	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	drws3H2	23446	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	9Y7JQ72	23448	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite 2200RM2U Battery Backup	2346DY0SM820700066	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite 2200RM2U Battery Backup	2346DY0SM820700068	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Lenovo 100E Student Laptop	P204XWZ1	23548	Obsolete or No-Functional	Surplus
Student Laptop	Lenovo 100E Student Laptop	P2045EU6	23582	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	SF9FZW8E1MF3M	23907	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	SF9FZW9BCMF3M	23931	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite 2200RM2U Battery Backup	2402DY0SM820700059	N/A	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 109W Projector	X4Z39701381	24069	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	FZDLRV2	24092	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	5CN7QV2	24101	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	BHBMRV2	24108	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	JOVDQV2	24109	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	FZXSZW2	24186	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	F232QV2	24232	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	6GVMQV2	24243	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	9Y0FQV2	24276	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	4JTNQV2	24277	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	9S0FQV2	24312	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	F94MZW2	24349	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	9B4MRV2	24368	Obsolete or No-Functional	Surplus

Student Laptop	Dell Latitude 3190 Student Laptop	6XCMQV2	24371	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	G7GSQV2	24372	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	GT5NZW2	24404	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	DV6NRV2	24420	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	9F3KRV2	24446	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	CN1NQV2	24542	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	9HCFQV2	24547	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	GH1NRV2	24602	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	6GT0QV2	24663	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	3VWGRV2	24683	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	J8V5QV2	24690	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	F7VMRV2	24694	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	D6CCRV2	24809	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 109W Projector	X4Z39701521	25026	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	3389WZ1	25045	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	GK89WZ1	25052	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	2HCZ562	25058	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	7BNYD72	25085	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	1WJYD72	25092	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	H5X2H02	25226	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3070 Teacher Desktop	79KYS13	25248	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3070 Teacher Desktop	78YRS13	25252	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	GMYHW52	25326	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	5FFRS52	25327	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	7GS0J02	25328	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	GFZD382	25329	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Gen 7 Tablet	F9GD12EHMF3M	25836	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Gen 7 Tablet	F9FD1P98MF3M	26107	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite Smart 1500LCD Battery Backup	2617RVHSM678800670	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	CMC3Y33	26429	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F9FDMKYLQ1GC	26940	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	H634H02	27118	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	JLQ79Z1	27135	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	907K9Y1	27156	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	1JW89Y1	27191	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	6T23Z72	27200	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	B44N9Y1	27203	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	7GLZH02	27205	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	9K9YV12	27239	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	56R7Q13	27342	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	7B6JWF2	27379	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	7JHGRF2	27397	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	5WLW9G2	27404	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	GX8KG52	27420	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	3ZQCS62	27425	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	23FX063	27713	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	44FX063	27785	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	DKV9163	27884	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 119W Projector	X8BB0900287	27984	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	CBLQ163	28072	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 535W Projector	VFZF9709127L	28331	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Gen 8 Tablet	F9FDM6CWQ1GC	28746	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 1288 Projector	X8AC1500697	28774	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 1288 Projector	X8AC0800002	28785	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	2BZK7K3	28840	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	8XYPYJ3	28974	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	9JCFQV2	29009	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	45KPZW2	29041	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	C2RMQV2	29158	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	JCF0QV2	29177	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	7WDSQV2	29217	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	811MQV2	29225	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	6RWZPV2	29241	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	769SM32	29282	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	DCJLJ72	29288	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	HDKJ72	29289	Obsolete or No-Functional	Surplus

Teacher Laptop	Dell Latitude E6440 Teacher Laptop	1DKQM72	29290	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	8KKQJ12	29291	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	C3HRY52	29292	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	DFY3162	29293	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	7FKUJ72	29294	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	80Z0G72	29298	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	BHZ1G72	29312	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E6440 Teacher Laptop	5YX0Q72	29322	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	GT740G2	29467	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	jtxp2h2	29472	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Precision 5470 Teacher Laptop	bj30kc2	29518	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Precision 5470 Teacher Laptop	5m9q3h2	29530	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Precision 5470 Teacher Laptop	22cjk2	29533	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	3mgp2h2	29634	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	5r4mbg2	29639	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	jbt7wr72	29647	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	DMKR693	29731	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	G0BX6V1	29787	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	7xzw2h2	29895	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	1SSDYF2	29931	Obsolete or No-Functional	Surplus
Teacher Laptop	Dell Latitude E7470 Teacher Laptop	4FX2H2	29942	Obsolete or No-Functional	Surplus
Teacher Laptop	Microsoft Surface Pro Teacher Laptop	6505501953	30004	Obsolete or No-Functional	Surplus
Teacher Laptop	Microsoft Surface Pro 7+ Teacher Laptop	14210613353	30059	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	H3CPC02	30091	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	JF1SYJ3	30221	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart Online 3000VA 2400W Rackmount UPS Battery Backup	3024RLCPS719400037	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00082	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	G56N8G3	30342	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	1702237	30382	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	5FHRVJ3	30394	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	9BWTYJ3	30410	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	8Y9MYJ3	30411	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	4X9MYJ3	30413	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	CZTZ1F3	30414	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	J4HRYJ3	30416	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	G8HRYJ3	30423	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	GHPMYJ3	30428	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	29LPYJ3	30429	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	CCHRYJ3	30431	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	COBMYJ3	30433	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	FNGLYJ3	30435	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	9WRPYJ3	30441	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	1RPYYJ3	30442	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	8Z6SYJ3	30444	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	FJDPYJ3	30449	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	8ZXRYJ3	30450	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	4W6PYJ3	30452	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	727PYJ3	30471	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	6RPYYJ3	30487	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	4V9YYJ3	30494	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	BLPYJ3	30497	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	CQDPYJ3	30498	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	96ZK7K3	30557	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	1S4L7K3	30614	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	HHZFHK3	30709	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	3QL8JK3	30930	Obsolete or No-Functional	Surplus
Document Camera	IRIScan Desk 5 Pro Document Camera	ISCP-000111/01756	31285	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	8WZ6KR3	31368	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	4N86KR3	31370	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	J2V4KR3	31375	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	4M29LR3	31463	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	78WZHR3	31495	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	4B57KR3	31496	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	4SG6KR3	31528	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	62Q7KR3	31577	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	7YCDKR3	31597	Obsolete or No-Functional	Surplus

Teacher Desktop	Dell OptiPlex 5060 Teacher Desktop	1VP64Y2	31709	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	F6898R3	31774	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	5J7G8R3	31915	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	G4G98R3	32009	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	FNXC8R3	32084	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	1S1G8R3	32117	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 5060 Teacher Desktop	3X063W2	32737	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	5KH8DK3	32875	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	BLQKTT3	32908	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	75T7FK3	33283	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	CNM7FK3	33310	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3120 Student Laptop	3RQ6FK3	33330	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	3WPZ1T2	33663	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	BRWZ1T2	33793	Obsolete or No-Functional	Surplus
Docking Station	Tripp-Lite U442 Docking Station	3214BCVCU8A2602694	33814	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	5SPZ1T2	33870	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	2QWZ1T2	33919	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	8SWZ1T2	33924	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	56CZ1T2	33951	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	H7K0DW3	35202	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	32HCWH3	35273	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	7KRLVW3	35358	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	DJFFVW3	35373	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	BXDLVW3	35410	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	13KDVW3	35484	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	HX60DW3	36026	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	GJBCVW3	36063	Obsolete or No-Functional	Surplus
Printer	HP LaserJet Pro P2035n Printer	VNB3H15116	36076	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	GMPYCW3	36094	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	FFJYCW3	36130	Obsolete or No-Functional	Surplus
Docking Station	Tripp-Lite U442 Docking Station	3135ACVCU8A2601079	36232	Obsolete or No-Functional	Surplus
Printer	HP LaserJet P2035 Printer	CNB0B09922	36550	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	9DF8W64	36664	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	9T28W64	36675	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	6KF8W64	36818	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	6YT7W64	36822	Obsolete or No-Functional	Surplus
Document Camera	ELMO TT-02RX Document Camera	603887	36955	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	188P774	37304	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	FF8Q774	37554	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	693Q774	37561	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	C83Q774	37720	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	8STQ774	37958	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	DLPN774	38105	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	6ZTQ774	38129	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	9JPN774	38130	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	C68FVW3	39775	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	3QVYCW3	39904	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	B71ZCW3	39916	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	2C6ZCW3	39989	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3140 Student Laptop	2ZJZCW3	39995	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	4NPKC32	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	5KNGB32	N/A	Obsolete or No-Functional	Surplus
Server	Dell PowerEdge R720 Server	5KYJN22	N/A	Obsolete or No-Functional	Surplus
Document Camera	ELMO TT-02RX Document Camera	603863	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Mini Teacher Desktop	6F9X942	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Mini Teacher Desktop	6FB3B42	N/A	Obsolete or No-Functional	Surplus
Student Laptop	Dell Latitude 3190 Student Laptop	7QFY063	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	7ZGNX12	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 3020 Teacher Desktop	9VQKC32	N/A	Obsolete or No-Functional	Surplus
Document Camera	Promethean ActiView Document Camera	A03F15198	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC SUA2200RM2U Battery Backup	AS1231144191	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 2200 Battery Backup	AS1231144210	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 1000 Battery Backup	AS1231144214	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 1000 Battery Backup	AS1318220819	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 1000 Battery Backup	AS1450130111	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 2200 Battery Backup	AS1509232786	N/A	Obsolete or No-Functional	Surplus

Battery Backup	APC Smart 1000 Battery Backup	AS1628232309	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 1000 Battery Backup	AS1628232310	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 1000 Battery Backup	AS1628232313	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC Smart 1000 Battery Backup	AS1713163492	N/A	Obsolete or No-Functional	Surplus
Battery Backup	APC SUA2200RM2U Battery Backup	AS1720360086	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C0909180271	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1008130335	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1010120705	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1012310873	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1202020310	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	C1203120146	N/A	Obsolete or No-Functional	Surplus
Switch	TrendNet TPE-224WS Switch	C21331A100097	N/A	Obsolete or No-Functional	Surplus
Switch	Trendnet Switch	C21331A100098	N/A	Obsolete or No-Functional	Surplus
Switch	HP Switch	CN26BX40PH	N/A	Obsolete or No-Functional	Surplus
Printer	HP LaserJet P2035 Printer	CNB9H26399	N/A	Obsolete or No-Functional	Surplus
Printer	HP LaserJet 2420 Printer	CNDJB16848	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean Board Interactive Panel	D1702230547	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman E1000RM2U Battery Backup	DE02130100084	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman ED2000RTXL2U Battery Backup	DE03130800344	N/A	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	DMTGVA0DFHW	N/A	Obsolete or No-Functional	Surplus
Desktop	Dell OptiPlex 760 Mini Desktop	F3XHP51	N/A	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F4KKWR6HF193	N/A	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F4NKDF6SF193	N/A	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F7NMTZURFP84	N/A	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F7NNJ4H9F196	N/A	Obsolete or No-Functional	Surplus
Tablet	Apple iPad Tablet	F7NNJ4HLF196	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9010 Teacher Desktop	FXPK8Z1	N/A	Obsolete or No-Functional	Surplus
Projector	EIKI LC-HDT700 Projector	G53A2585	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT75W(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT76Z(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT779(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT77C(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT77K(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT77N(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT77Q(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT78Q(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT78T(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT79E(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT79Y(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT7A7(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT7BS(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT7BT(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT7BU(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT7BW(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCGT7BX(43)	N/A	Obsolete or No-Functional	Surplus
Tablet	Lenovo TB-730F Tablet	HGCH43D6(43)	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman Battery Backup	KJ23180690167	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman Battery Backup	KJ23180690172	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman Battery Backup	KJ23201200006	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman Battery Backup	KJ23201200016	N/A	Obsolete or No-Functional	Surplus
Interactive Panel	Promethean 300 Interactive Panel	KM3F954038L	N/A	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 84+ Projector	MSUF071505L	N/A	Obsolete or No-Functional	Surplus
Document Camera	HoverCam Neo 3 Document Camera	NE31301003272F70	N/A	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 95 Projector	P9FF113181L	N/A	Obsolete or No-Functional	Surplus
Teacher Laptop	Lenovo R500 Teacher Laptop	PC7055	N/A	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 420 Projector	QCGF210141L	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite Smart 1500LCD Battery Backup	SM871901463	N/A	Obsolete or No-Functional	Surplus
Printer	HP LaserJet P3015 Printer	VNBCBD060PZ	N/A	Obsolete or No-Functional	Surplus
Projector	Epson PowerLite 99WH Projector	VT9K6501436	N/A	Obsolete or No-Functional	Surplus
Desktop	Lenovo Thinkcentre Mini Desktop	Z2MJ50H94	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600042	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Minuteman 2000VA/1600W 2U Battery Backup	1f96180600049	N/A	Obsolete or No-Functional	Surplus
Teacher Desktop	Dell OptiPlex 9020 Teacher Desktop	D27D082	23267	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite Smart Online 3000VA 2400W Rackmount UPS Battery Backup	3024RLCPS719400040	N/A	Obsolete or No-Functional	Surplus
Battery Backup	Tripp-Lite Smart 2200VA 1920W Rackmount UPS Battery Backup	3025HY0SM880B00081	N/A	Obsolete or No-Functional	Surplus

Item #	7	Senior Citizens Assistance				Debit	Credit
		44170		Misc. Refunds		+	1,037.33
		56300	719	Senior Citizens Assistance - Office Equipment		+	1,037.33
				Total			1,037.33 1,037.33
		Budgeting funds received from White Pine Senior Center to reimburse Senior Citizens Services expenditure line for purchase of new computer for the White Pine Senior Center.					
Item #	8	Sheriff's Department / Bulletproof Vest Partnership Grant Act				Debit	Credit
		47590		VESTS Other Federal Through State - VESTS		+	6,720.00
		54110	790	VESTS Sheriff's Department - Other Equipment - VESTS		+	6,720.00
				Total			6,720.00 6,720.00
		Budgeting additional funds from the Bulletproof Vest Partnership Grant Act into proper expenditure line.					
Item #	9	Parrott-Wood Memorial Library / 2027 Training Opportunities for the Public (TOP) Grant				Debit	Credit
		46980		SP Other State Grants - SP		+	3,000.00
		56500		SP Libraries - Other Charges - SP		+	3,000.00
				Total			3,000.00 3,000.00
		Budgeting funds from 2027 TOP Grant into expenditure account for fiscal year 2026-2027.					
Item #	10	Building Inspection / Reserves				Debit	Credit
		34715		INSPT Assigned for General Government - Building Inspection		-	4,000.00
		54510	524	Building Inspection - Staff Development		+	4,000.00
				Total			4,000.00 4,000.00
		Budgeting funds using reserves to cover examination charges for new building inspector.					
Item #	11	Sheriff's Department / Insurance Recovery				Debit	Credit
		49700		Insurance Recovery		+	500.00
		54110	338	Maintenance and Repair Services - Vehicle		+	500.00
				Total			500.00 500.00
		Budgeting funds received from Tennessee Risk Management and Trust for deductible reimbursement claim number VA-118240.					
Item #	12	County Commission / Reserves				Debit	Credit
		34710		CCOMM Assigned for General Government - County Commission		-	4,000.00
		54510	524	County Commission - Staff Development		+	4,000.00
				Total			4,000.00 4,000.00
		Budgeting funds using reserves to cover training expenses for county commissioners.					
Item #	13	Other Finance / Fund Balance				Debit	Credit
		39000		Unassigned Fund Balance		-	4,500.00
		52900	508	Other Finance - Premiums on Corporate Surety Bonds		+	4,500.00
				Total			4,500.00 4,500.00
		Budgeting funds using fund balance to cover county officials renewing surety bonds for new four-year terms.					
Item #	14	County Buildings / Reserves				Debit	Credit
		34715		BUILD Assigned for General Government - County Buildings		-	13,000.00
		51800	169	County Buildings - Part-Time		+	13,000.00
				Total			13,000.00 13,000.00
		Budgeting funds using reserves for approved full-time position into part-time position.					

Item # 22

County Overtime / Fund Balance			Debit	Credit
39000		Unassigned Fund Balance	-	5,401.00
51800	187	County Buildings - Overtime Pay	+	462.00
52400	187	County Trustee - Overtime Pay	+	4,939.00
Total			5,401.00	5,401.00
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: 9/14/2026
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: 9/14/2026
County Com. App'd:

Item #	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 #					Debit	Credit
2	Maintenance Garage / Other General Government Projects Maintenance Garage / Reserves					
	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 #					Debit	Credit
3	Solid Waste / Sanitation / Helene Hurricane Disaster Grant					
	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 #	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 #					Debit	Credit
5	Justice Center Camera Upgrade Project / Reserves					
	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: 9/14/2026
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:	<u>9/14/2026</u>	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								

School Board Approved:	<u>9/3/2026</u>	FUND BALANCE TOTAL	-	<u> </u>
Budget Com. Approved:	<u>9/14/2026</u>	RESERVE BALANCE TOTAL	-	<u> </u>
County Commission Approved:	<u> </u>			

Page 1 of 1

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

School Board Approved: 09/03/26
 Budget Com. Approved: 9/14/2026
 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		<u>-</u>
Budget Com. Approved:	<u>9/14/2026</u>	RESERVE BALANCE TOTAL	-	<u>1,420,089.97</u>
County Commission Approved	<u></u>			

[illegible]



PO Box 890
Dandridge, TN 37725
phone: 865-397-9642
fax: 865-397-0164
jeffersoncountytennessee.com

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

Contributions to Jefferson County Chamber of Commerce

Fiscal Year	Contribution
21-22	\$ 65,000.00
22-23	\$ 90,000.00
23-24	\$ 32,500.00
24-25	\$ 3,370.64
25-26	\$ -
26-27	\$ -
	\$ 190,870.64

Jefferson County Chamber of Commerce

Profit & Loss

July 2025 through June 2026

	Jul '25 - Jun 26
Ordinary Income/Expense	
Income	
4001 · Annual Banquet Revenues	
Annual Banquet Sponsorships	15,750.00
Annual Banquet Ticket Sales	11,440.00
Total 4001 · Annual Banquet Revenues	27,190.00
4002 · Golf Tournament Revenue	
4003 · Sponsorship	16,700.00
4005 · Player entry fee	3,500.00
4007 · Sale of mulligan package	808.00
Total 4002 · Golf Tournament Revenue	21,008.00
4020 · Fundraising & Events	
4031 Farm to Table donations	185.00
4029 · Farm to Table Ticket sales	1,850.00
4030 · Farm to Table Sponsorships	3,400.00
4040 · Business Expo Booth Fees	1,850.00
4041 · Business Expo Sponsorships	1,050.00
4042 · Business After Hours	500.00
Total 4020 · Fundraising & Events	8,835.00
4090 · Membership Dues	
4091 · Business	94,525.00
4092 · Individuals	1,000.00
4093 · Municipalities & Govt. Agencies	13,500.00
4094 · Non-Profit	4,525.00
Total 4090 · Membership Dues	113,550.00
4096 · Young Professional dues	900.00
4150 · Miscellaneous Income	3,362.06
4171 · Adult Leadership	850.00
4172 · Youth Leadership	200.00
Total Income	175,895.06
Gross Profit	175,895.06
Expense	
6001 · Annual Banquet Expenses	21,029.45
6002 · Golf Tournament Expenses	6,483.04
6003 · Farm to Table Expenses	4,980.15
6005 · Business Expo Expenses	944.63
6007 · Young Professionals - Expenses	652.93
6110 · Auto Mileage Reimbursement	3,891.72
6120 · Bank Service Charges	2,569.76
6142 · Advertising	2,375.00
6160 · Dues and Subscriptions	4,677.23
6170 · Equipment Lease	3,840.21
6180 · Insurance	
6181 · Employee Group Health	32,118.72
6182 · Disability Ins.	762.85
6183 · Workers Compensation	624.00
6185 · General Liability Insurance	77.55
6187 · Officers & Directors	1,465.00
Total 6180 · Insurance	35,048.12
6195 · Rent	30,000.00
6240 · Miscellaneous	561.43
6245 · Website Fees	5,532.00
6250 · Postage and Delivery	961.08

11:56 AM

08/25/26

Accrual Basis

Jefferson County Chamber of Commerce

Profit & Loss

July 2025 through June 2026

	Jul '25 - Jun 26
6270 · Professional Fees	
6650 · Accounting	8,890.00
Total 6270 · Professional Fees	8,890.00
6290 · Storage	3,214.00
6300 · Repairs & Maintenance	
6310 · Building Repairs & Maintenance	2,000.00
6320 · Computer Repairs	4,041.52
Total 6300 · Repairs & Maintenance	6,041.52
6340 · Telecommunications	
6342 · Telephone & Internet	3,603.13
Total 6340 · Telecommunications	3,603.13
6350 · Travel & Public Relations	
6360 · Public Relations	50.00
6370 · Meals	1,532.23
6376 · Lodging	1,641.64
Total 6350 · Travel & Public Relations	3,223.87
6385 · Conferences	930.00
6390 · Occupancy Cost	
6400 · Gas and Electric	1,508.08
6410 · Water & Sewer	1,241.53
6420 · Property Tax	72.00
Total 6390 · Occupancy Cost	2,821.61
6550 · Office Supplies & Expenses	4,374.09
6560 · Salaries and Wages	170,994.29
6565 · Payroll Tax Expense	13,564.58
6770 · Supplies	
6780 · Marketing	3,311.20
Total 6770 · Supplies	3,311.20
6785 · Christmas in Jefferson County	1,474.15
6800 · Leadership	
6820 · Youth Leadership Program	639.61
Total 6800 · Leadership	639.61
Total Expense	346,628.80
Net Ordinary Income	-170,733.74
Other Income/Expense	
Other Income	
Support from 501c3	28,500.00
7010 · Interest Income	2,838.16
Total Other Income	31,338.16
Net Other Income	31,338.16
Net Income	-139,395.58

Jefferson County Chamber of Commerce

Balance Sheet

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1001 · Jefferson Co. Chmbr of Commerce	1,076.80
Total Checking/Savings	1,076.80
Other Current Assets	
1211 · Mossy Creek Foundation	850.00
1600 · Investments	
1604 · FirstBank	3,676.16
1605 · First Horizon	50,000.00
Total 1600 · Investments	53,676.16
Total Other Current Assets	54,526.16
Total Current Assets	55,602.96
Fixed Assets	
1500 · Property & Equipment	
1530 · Furniture & Equipment	29,626.60
1570 · Accum Depr - Building & Improv	7,817.96
1580 · Accum Depr - F&E	-24,953.46
Total 1500 · Property & Equipment	12,491.10
Total Fixed Assets	12,491.10
TOTAL ASSETS	68,094.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	11,452.27
Total Accounts Payable	11,452.27
Credit Cards	
Bankcard Center	14,751.34
Total Credit Cards	14,751.34
Other Current Liabilities	
Payroll	
2100 · Payroll Liabilities	
2140 · Accrued Fed Unemployment Tax	591.65
2150 · Accrued TN Unemployment Tax	796.21
2160 · Medical Ins. Prem. Liability	1,075.04
2180 · Simple	-98.56
2100 · Payroll Liabilities - Other	1,386.33
Total 2100 · Payroll Liabilities	3,750.67
Total Payroll	3,750.67
Total Other Current Liabilities	3,750.67
Total Current Liabilities	29,954.28
Total Liabilities	29,954.28
Equity	
3000 · Opening Bal Equity	138,706.23
3900 · Retained Earnings	38,829.13
Net Income	-139,395.58
Total Equity	38,139.78
TOTAL LIABILITIES & EQUITY	68,094.06



**RAINWATER,
DRINNON &
CHURCHWELL,
PLLC**

706 Justice Center Drive
P.O. Box 1760
Dandridge, TN 37725

Telephone (865) 397-3939
Facsimile (865) 397-3132

S. Douglas Drinnon
Larry Ray Churchwell

Jeremy D. Churchwell

C.S. Rainwater, Sr.
1893-1987

Chester S. Rainwater, Jr.
1919-2005

August 3, 2026

Jessica Elder
Jefferson County Finance Director
P.O. Box 1749
Dandridge, TN 37725

**Sent via U.S. Regular Mail & Email: jelder@jeffersoncountyttn.gov and
mpotts@jeffersoncountyttn.gov**

Re: Jefferson County July 2026 Billing Statement

Dear Jessica:

Enclosed please find our billing statement for services and expenses rendered in the month of July for Jefferson County in the amount of Three Thousand, Six Hundred Seventy-Seven Dollars and 50/100 (\$3,677.50). Please remit a check payable to our firm, **Rainwater, Drinnon & Churchwell, PLLC (EIN: 26-0520279)** in the aforementioned amount to our office.

If you have any questions, please do not hesitate to contact our office. Thank you very much.

Sincerely,

S. Douglas Drinnon

SDD:dq
Enclosure

Cc: Mayor Potts

Jefferson County 2026

<u>DATE</u>	<u>Owner</u>	<u>SERVICE</u>	<u>TIME</u>	<u>AMOUNT</u>
<u>General</u>				
07/13/26		Analyzed agenda and prepared for meeting	0.5	\$87.50
07/13/26		Appeared at CLB meeting and consulted commissioners	1.4	\$245.00
07/20/26	Huffaker	Consulted KH; re: meeting issues and procedure	0.5	\$87.50
07/20/26		Appeared at CLB meeting and consulted commissioners	1.8	\$315.00
07/20/26		Prepared for meeting	0.3	\$52.50
07/21/26		Consulted Chair; re: meeting procedure	0.2	\$35.00
07/21/26	Huffaker	Consulted KH; re: VSO questions	0.3	\$52.50
<u>Highway Dept.</u>				
07/01/26	Carmichael	Consulted JC/ JP; re: fee for driveway connections	0.4	\$70.00
07/08/26		Consulted JP; re: driveway questions	0.2	\$35.00
<u>Sanitation</u>				
07/16/26		Analyzed [REDACTED] revisions to agreement, made suggestions and email	1.8	\$315.00
<u>Mayor</u>				
07/27/26		Consulted/texted w/ RS & Mayor; re: [REDACTED]	0.3	\$52.50
07/28/26		Communicated w/ RS; re: [REDACTED]	0.3	\$52.50
07/29/26		Consulted Sheriff; re: [REDACTED]	0.2	\$35.00
07/29/26		Communicated w/ [REDACTED]; re: [REDACTED]	0.2	\$35.00

Facilities Tax

07/01/26	Hand filed returned summons; re: [REDACTED]	0.3	dq	\$22.50
07/06/26	Email stream and consult TF; re: [REDACTED]	0.4		\$70.00
07/07/26	Email stream; re: payment of the judgment	0.2		\$35.00
07/09/26	Email to CS; re: pmt and dismissal of [REDACTED]	0.1	dq	\$7.50
07/09/26	Prepared agreed order continuance	0.4	dq	\$30.00
07/13/26	Email corresp to CS; re: [REDACTED]	0.1	dq	\$7.50
07/14/26	Prepared and mailed corresp to [REDACTED]; re: court date	0.3	dq	\$22.50
07/22/26	Hand filed alias summons; re: [REDACTED]	0.3	dq	\$22.50
07/22/26	Consulted process server; re: service on [REDACTED]	0.2	dq	\$15.00

Zoning

07/16/26	Prepared [REDACTED] road demand letter	0.8		\$140.00
07/20/26	Email stream SR; re: [REDACTED] Drive demand	0.3		\$52.50
07/24/26	Consulted planner; re: [REDACTED]	0.9		\$157.50
07/28/26	Consulted AF; re: [REDACTED] matter	0.4		\$70.00
07/29/26	Consulted SH; re: [REDACTED] matter	0.3		\$52.50
07/30/26	Email streams & consulted SR; re: [REDACTED]	0.3		\$52.50

Sheriff

07/13/26	Consulted RT; re: [REDACTED] PRR, + emails + email to [REDACTED] firm	0.4		\$70.00
07/13/26	Analyzed response letter + email RT	0.2		\$35.00
07/15/26	Consulted RT and analyzed emails	0.9		\$157.50
07/16/26	Research PRR	0.4		\$70.00
07/17/26	Analyzed [REDACTED] files and consulted RT	1.5		\$262.50
7/23/2026	Redacted [REDACTED] files	1.6	cm	\$120.00
7/23/2026	Analyzed redacted files and communicated w/ RT	0.6		\$105.00

Circuit Court Clerk

07/08/26	Revised/ commented on [REDACTED] agreement and emails PF	1.3	\$227.50
07/13/26	Reviewed and provided comment on agreement + emails	0.4	\$70.00
07/16/26	Analyzed revised [REDACTED] agreement and email	0.3	\$52.50
07/22/26	Email streams KP, [REDACTED] rep.; re: notice locations	0.3	\$52.50
07/01/26	Email stream [REDACTED] and [REDACTED] <u>Claim</u>	0.6	\$105.00
07/01/26	Consulted [REDACTED] re: emails with [REDACTED]	0.3	\$52.50
07/31/26	Consulted & emailed LH; re: fishing tournament <u>Tourism</u>	0.4	\$70.00

Total Time 22.9

	TOTAL AMOUNT DUE		\$3,677.50
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CHURCHWELL,
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S. Douglas Drinnon
Larry Ray Churchwell

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C.S. Rainwater, Sr.
1893-1987

Chester S. Rainwater, Jr.
1919-2005

September 1, 2026

Jessica Elder
Jefferson County Finance Director
P.O. Box 1749
Dandridge, TN 37725

**Sent via U.S. Regular Mail & Email: jelder@jeffersoncountyttn.gov and
mpotts@jeffersoncountyttn.gov**

Re: Jefferson County August 2026 Billing Statement

Dear Jessica:

Enclosed please find our billing statement for services and expenses rendered in the month of June for Jefferson County in the amount of Five Thousand Two Hundred Twenty-Five Dollars and 00/100 (\$5,225.00). Please remit a check payable to our firm, **Rainwater, Drinnon & Churchwell, PLLC (EIN: 26-0520279)** in the aforementioned amount to our office.

If you have any questions, please do not hesitate to contact our office. Thank you very much.

Sincerely,

S. Douglas Drinnon

SDD:dq
Enclosure

Cc: Mayor Potts

Jefferson County 2026

<u>DATE</u>	<u>Owner</u>	<u>SERVICE</u>	<u>TIME</u>	<u>AMOUNT</u>
		<u>General</u>		
08/18/26	Byrd	Consulted commissioner; re: prepared food tax resolution	0.2	\$35.00
08/19/26	Brooks	Email stream ethics committee	0.2	\$35.00
08/18/26	Carmichael	Consulted commissioner; re: CC nonprofit application for funding	0.3	\$52.50
08/19/26	Carmichael	Consulted commissioner; re: nonprofit request application CC	0.3	\$52.50
		<u>Mayor</u>		
08/03/26		Email stream MP; re: Website contract	0.2	\$35.00
08/04/26		Email stream MP; re: timeline on contract	0.2	\$35.00
08/09/26		Analyzed SOW- CivicPlus Website Provider	1.8	\$315.00
08/10/26		Prepared comments on [REDACTED] contract and emailed MP	1.5	\$262.50
08/18/26		Analyzed revised [REDACTED] contract, provided comments + email	1	\$175.00
08/26/26		Consulted [REDACTED] representatives; re: contract revisions	0.8	\$140.00
08/31/26		Email streams/ consult; re: OP email questions	0.3	\$52.50
		<u>Finance Director</u>		
08/10/26		Analyzed [REDACTED] PRR and provided responses	0.6	\$105.00
08/18/26		Email stream FD; re: JCSO PRR	0.2	\$35.00
08/25/26		Researched PRR [REDACTED] / consulted FD/ MP	1.3	\$227.50
		<u>VSO</u>		
08/24/26		Analyzed [REDACTED] letter + emails & email to Ins. Co. + [REDACTED]	0.8	\$140.00
08/25/26		Email; re: [REDACTED] letter	0.2	\$35.00
08/27/26		Analyzed [REDACTED] and forwarded to Ins. Co. + emails	0.4	\$70.00

Highway Dept.

08/24/26	Consulted JP; re: [REDACTED] road dispute	0.2		\$35.00
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Facilities Tax

08/12/26	Hand filed pleadings; [REDACTED] service return & [REDACTED] Developer summons	0.3	dq	\$22.50
08/18/26	Invoice #4667 from [REDACTED]; re: service on [REDACTED]			\$150.00
08/31/26	Appeared at court; re: [REDACTED] cases + [REDACTED] consult	0.8		\$140.00

Clerk & Master

08/21/26	Researched jury of view statutes; re: private condemnation	0.5		\$87.50
08/24/26	Consulted BF; re: jury of view requirements and issues	1		\$175.00
08/25/26	Email to BF; re: requests to Judge; re: jury of view	0.4		\$70.00
08/31/26	Consulted BF; re: jury of view questions + emails w/ court/ counsel	0.6		\$105.00

Zoning

08/03/26	Email stream SH; re: [REDACTED] Plat Denial	0.2		\$35.00
08/04/26	Corresp. w/ SH; re: [REDACTED] Plat and [REDACTED]	0.3		\$52.50
08/03/26	Consulted/ emailed SR; re: [REDACTED] attorney	0.3		\$52.50
08/19/26	Email streams with SR; re: [REDACTED] property	0.3		\$52.50
08/20/26	Consulted/ communicated w/ Chairman; re: meeting	0.2		\$35.00
08/25/26	Consulted Chairman and compiled docs/ communications	0.3		\$52.50
08/25/26	Prepared for BZA Meeting- [REDACTED] + appeared	1.4		\$245.00
08/26/26	Prepared [REDACTED] final demand + email SR	0.5		\$87.50
08/26/26	Consulted CD; re: [REDACTED]	0.2		\$35.00
08/30/26	Prepared/ revised [REDACTED] Injunction draft	1		\$175.00
08/31/26	Revised [REDACTED] Injunction	0.7		\$122.50

EMS

08/05/26	Obtained and compiled records; re: [REDACTED] Way	0.4	dq	\$30.00
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County Attorney Invoice Detail
FY 2026-2027

Invoice Date	Amount
Jul-26	\$ 3,677.50
Aug-26	\$ 5,225.00
Sep-26	
Oct-26	
Nov-26	
Dec-26	
Jan-27	
Feb-27	
Mar-27	
Apr-27	
May-27	
Jun-27	
Total Spent YTD	\$ 8,902.50

Original Budget \$ 80,000.00
Budget Remaining \$ 71,097.50

Jefferson County Government			
Monitoring: Review: Annually	Public Records Policy	Policy # 5.1	Issued Date:
			Review Date: 9/26

- A. Pursuant to Tenn. Code Ann. § 10-7-503(g), the following Public Records Policy for Jefferson County is hereby adopted by Jefferson County Board of Mayor and County Commissioners to provide economical and efficient access to public records as provided under the Tennessee Public Records Act ("TPRA") in Tenn. Code Ann. § 10-7-501, et seq.
- B. The TPRA provides that all state, county and municipal records shall, at all times during business hours, which for public hospitals shall be during the business hours of their administrative offices, be open for personal inspection by any citizen of this state, and those in charge of the records shall not refuse such right of inspection to any citizen, unless otherwise provided by state law. See Tenn. Code Ann. § 10-7-503(a)(2)(A). Accordingly, the public records of Jefferson County are presumed to be open for inspection unless otherwise provided by law.
- C. Personnel of Jefferson County Government shall timely and efficiently provide access and assistance to persons requesting to view or receive copies of public records. No provisions of this Policy shall be used to hinder access to open public records. However, the integrity and organization of public records, as well as the efficient and safe operation of Jefferson County, shall be protected as provided by current law. Concerns about this Policy should be addressed to the Public Records Request Coordinator for Jefferson County or to the Tennessee Office of Open Records Counsel ("OORC").
- D. This Policy is available for inspection and duplication in the office of the **Mayor**. This Policy is posted online at jeffersoncountyttn.gov. This Policy shall be reviewed every two years.
- E. This Policy shall be applied consistently throughout the various offices, departments, and/or divisions of Jefferson County except the following offices, departments, or divisions of Jefferson County, which have separate public records policies:

- a. none
- b. _____
- c. _____

F. Definitions:

1. Records Custodian: The office, official or employee lawfully responsible for the direct custody and care of a public record. See Tenn. Code Ann. § 10-7-503(a)(1)(C). The records custodian is not necessarily the original preparer or receiver of the record.
2. Public Records: All documents, papers, letters, maps, books, photographs, microfilms, electronic data processing files and output, films, sound recordings, or other material, regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental agency. See Tenn. Code Ann. § 10-7-503(a)(1)(A).
3. Public Records Request Coordinator: The individual, or individuals, designated in Section III, A.3 of this Policy who has, or have, the responsibility to ensure public record requests are routed to the appropriate records custodian and are fulfilled in accordance with the TPRA. See Tenn. Code Ann. § 10-7-503(a)(1)(B). The Public Records Request Coordinator may also be a records custodian.
4. Requestor: A person seeking access to a public record, whether it is for inspection or duplication.

G. Requesting Access to Public Records

1. Public record requests shall be made to the Public Records Request Coordinator ("PRRC") or his/her designee in order to ensure public record requests are routed to the appropriate records custodian and fulfilled in a timely manner.
2. Requests for inspection only cannot be required to be made in writing. The PRRC should request a mailing address from the requestor for providing any written communication required under the TPRA.
3. Requests for inspection may be made orally or in writing [using the attached Form] at Jefferson County **Mayor's Office, 214 W Main Street**, Dandridge, TN 37725 or by phone at (865) **397-3800**.
4. Requests for copies, or requests for inspection and copies, shall be made in writing using the attached Form at Jefferson County **Mayor's Office, 214 W Main Street**, Dandridge, TN 37725.
5. Proof of Tennessee citizenship by presentation of a valid Tennessee driver's license (or alternative acceptable form of ID) is required as a condition to inspect or receive copies of public records

H. Responding to Public Records Requests

1. Public Record Request Coordinator
 - a. The PRRC shall review public record requests and make an initial determination of the following:
 - i. If the requestor provided evidence of Tennessee citizenship;

- ii. If the records requested are described with sufficient specificity to identify them; and
 - iii. If the Governmental Entity is the custodian of the records.
- b. The PRRC shall acknowledge receipt of the request and take any of the following appropriate action(s):
 - i. Advise the requestor of this Policy and the elections made regarding:
 - Proof of Tennessee citizenship;
 - Form(s) required for copies;
 - Fees (and labor threshold and waivers, if applicable); and
 - Aggregation of multiple or frequent requests.
 - ii. If appropriate, deny the request in writing, providing the appropriate ground such as one of the following:
 - The requestor is not, or has not presented evidence of being, a Tennessee citizen.
 - The request lacks specificity.
 - An exemption makes the record not subject to disclosure under the TPRA.
 - The Governmental Entity is not the custodian of the requested records.
 - The records do not exist.
 - iii. If appropriate, contact the requestor to see if the request can be narrowed.
 - iv. Forward the records request to the appropriate records custodian in Jefferson County.
 - v. If requested records are in the custody of a different governmental entity, and the PRRC knows the correct governmental entity, advise the requestor of the correct governmental entity and PRRC for that entity if known.
- c. The designated PRRC is:
 - i. Title: Jefferson County **Mayor's Designee**
 - ii. **Email:** PublicRecords@jeffersoncountyttn.gov

- iii. Contact information: Jefferson County **Mayor's Office, 214 W Main St, Dandridge, TN 37725 Phone: (865) 397-3800**
- d. The PRRC shall report to the governing authority on an annual basis about the Governmental Entity's compliance with the TPRA pursuant to this Policy and shall make recommendations, if any, for improvement or changes to this Policy.

B. Records Custodian

1. Upon receiving a public records request, a records custodian shall promptly make requested public records available in accordance with Tenn. Code Ann. § 10-7-503. If the records custodian is uncertain that an applicable exemption applies, the custodian may consult with the PRRC, counsel, or the OORC.
2. If not practicable to promptly provide requested records because additional time is necessary to determine whether the requested records exist; to search for, retrieve, or otherwise gain access to records; to determine whether the records are open; to redact records; or for other similar reasons, then a records custodian shall, within seven (7) business days from the records custodian's receipt of the request, send the requestor a completed Public Records Request Response Form
3. If a records custodian denies a public record request, he or she shall deny the request in writing as provided in Section III.A.2.b using the Public Records Request Response Form
4. If a records custodian reasonably determines production of records should be segmented because the records request is for a large volume of records, or additional time is necessary to prepare the records for access, the records custodian shall use the Public Records Request Response Form to notify the requestor that production of the records will be in segments and that a records production schedule will be provided as expeditiously as practicable. If appropriate, the records custodian should contact the requestor to see if the request can be narrowed.
5. If a records custodian discovers records responsive to a records request were omitted, the records custodian should contact the requestor concerning the omission and produce the records as quickly as practicable.

C. Redaction

- ~~1.~~ If a record contains confidential information or information that is not open for public inspection, the records custodian shall prepare a redacted copy prior to providing access. If questions arise concerning redaction, the records custodian should coordinate with counsel or other appropriate parties regarding review and redaction of records. The records custodian and the PRRC may also consult with the OORC. ~~or with the Office of Attorney General and Reporter.~~
2. Whenever a redacted record is provided, a records custodian should provide the requestor with the basis for redaction. The basis given for redaction shall be general in nature and not disclose confidential information.

I. Inspection of Records

1. There shall be no charge for inspection of open public records.
2. The location for inspection of records within the offices of Jefferson County should be determined by either the PRRC or the records custodian.
3. Under reasonable circumstances, the PRRC or a records custodian may require an appointment for inspection or may require inspection of records at an alternate location.

J. Copies of Records

1. A records custodian shall promptly respond to a public record request for copies in the most economic and efficient manner practicable.
2. Copies will be available for pickup at a location specified by the records custodian.
3. Upon payment for postage, copies will be delivered to the requestor's home address by the United States Postal Service.
4. A requestor will not be allowed to make copies of records with personal equipment.

VI. Fees and Charges and Procedures for Billing and Payment

1. Fees and charges for copies of public records should not be used to hinder access to public records.
2. Records custodians shall provide requestors with an itemized estimate of the charges prior to producing copies of records and may require pre-payment of such charges before producing requested records.
3. Fees and charges for copies are as follows:
 - a. \$0.15 per page for letter- and legal-size black and white copies.
 - b. \$0.50 per page for letter- and legal-size color copies
 - c. Other: Maps, plats, electronic data, audio discs, video discs, and all other material shall be duplicated at actual costs to the county.
 - d. Labor when time exceeds (1) hour.
 - e. If an outside vendor is used, the actual costs assessed by the vendor.
4. Payment is to be made either in cash or by personal check payable to Jefferson County presented to the records custodian.

5. Aggregation of Frequent and Multiple Requests

- a. Jefferson County will aggregate record requests in accordance with the Frequent and Multiple Request Policy promulgated by the OORC when more than (4) requests are received within a calendar month (either from a single individual or a group of individuals deemed working in concert).
- b. Aggregating:
 - The level at which records requests will be aggregated is county wide.
 - The PRRC is responsible for making the determination that a group of individuals are working in concert. The PRRC or the records custodian must inform the individuals that they have been deemed to be working in concert and that they have the right to appeal the decision to the OORC.
 - Request for items that are routinely released and readily accessible, such as agendas for current calendar month meetings and approved minutes from meetings held in the previous calendar month, shall not be counted in the aggregated requests.

PUBLIC RECORDS REQUEST FORM

The Tennessee Public Records Act (TPRA) grants Tennessee citizens the right to access open public records that exist at the time of the request. The TPRA does not require records custodians to compile information or create or recreate records that do not exist.

To: Jefferson County Mayor's Office
ATTN: Public Records Request Coordinator
214 W Main Street
Dandridge, TN 37725
(865) 397-3800
PublicRecords@JeffersonCountyTN.gov

From: Requestor's Name: _____
Address: _____
Email: _____
Phone Number: _____

Is the requestor a Tennessee citizen? ☐ Yes ☐ No

Request: ☐ Inspection (The TPRA does not permit fees or require a written request for inspection only¹.)
☐ Copy/Duplicate

If costs for copies are assessed, the requestor has a right to receive an estimate.
Do you wish to waive your right to an estimate and agree to pay copying and duplication costs in an amount not to exceed \$ _____? If so, initial here: _____.

Delivery preference: ☐ On-Site Pick-Up ☐ USPS First-Class Mail
☐ Electronic ☐ Other: _____

Records Requested:

Provide a detailed description of the record(s) requested, including: (1) type of record; (2) timeframe or dates for the records sought; and (3) subject matter or key words related to the records. Under the TPRA, record requests must be sufficiently detailed to enable a governmental entity to identify the specific records sought. As such, your record request must provide enough detail to enable the records custodian responding to the request to identify the specific records you are seeking.

Signature of Requestor and Date Submitted

Signature of Public Records Request Coordinator and Date Received

¹ Note, Tenn. Code Ann. § 10-7-504(a)(20)(C) permits charging for redaction of private records of a utility.

**PUBLIC RECORD REQUEST RESPONSE
FORM**

**Jefferson County
214 W Main St – Dandridge, TN 37725**

Date: _____

Requestor's Name: _____

Address: _____

Email Address: _____

Phone Number: _____

In response to your records request received on _____, our office is taking the action(s) indicated below:

☐ The public record(s) responsive to your request will be made available for inspection:

Location: _____

Date & Time: _____

☐ Copies of public record(s) responsive to your request are:

☐ Attached;

☐ Available for pickup at the following location:

Jefferson County **Mayor's Office** (214 W Main St, Dandridge, TN); or

☐ Being delivered via: ☐ USPS First-Class Mail ☐ Electronically ☐ Other: _____.

☐ Your request is denied on the following grounds:

☐ Your request was not sufficiently detailed to enable identification of the specific requested record(s). You need to provide additional information to identify the requested record(s).

☐ No such record(s) exists or this office does not maintain record(s) responsive to your request.

☐ No proof of Tennessee citizenship was presented with your request. Your request will be reconsidered upon presentation of an adequate form of identification.

☐ You are not a Tennessee citizen.

☐ You have not paid the estimated copying/production fees.

☐ The following state, federal, or other applicable law prohibits disclosure of the requested records:

☐ It is not practicable for the records you requested to be made promptly available for inspection and/or copying because:

☐ It has not yet been determined that records responsive to your request exist; or

☐ The office is still in the process of retrieving, reviewing, and/or redacting the requested records.

The time reasonably necessary to produce the record(s) or information and/or to make a determination of a proper response to your request is: _____.

If you have any additional questions regarding your record request, please contact **Jefferson County's Mayor's Office**.

Sincerely,
Public Record Request Coordinator

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2026-35

**A RESOLUTION RECOMMENDING THE GENERAL ASSEMBLY OF THE STATE OF
TENNESSEE PROTECT PRIVATE PROPERTY RIGHTS BY MAKING OR AMENDING LAW
TO LIMIT THE POWER OF EMINENT DOMAIN RELATIVE TO DATA CENTERS**

Sponsor: AJ Walker

**Co-sponsors: Katy Huffaker, Marcus Reed, Ronny Coleman, Jim Lance, W.D. Henry, Greg Byrd,
Jan Leja, Craig Knierim, Taylor Reed, Jeff Underwood**

WHEREAS, property rights are the foundation of our capitalist economic system in the United States of America and are worthy of enhanced protections under Tennessee law; and

WHEREAS, the 5th Amendment to the U.S. Constitution limits the power of government to take property for public use; and

WHEREAS, the U.S. Supreme Court eroded the public use standard in *Kelo v. City of New London*, 545 U.S. 469 (2005), holding that private property can be taken by condemning authorities purely for economic development; and

WHEREAS, T.C.A. § 29-17-102 defines “public use” as takings that are not for private use or gain, but makes multiple exceptions for certain condemning authorities to take property by eminent domain for private use; and

WHEREAS, because of the exceptions enumerated in T.C.A. § 29-17-102 (2) (A-E), private property owners are at risk of having their property taken by the power of eminent domain for use by private for-profit entities and deserve enhanced legal protections under state law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson, County Tennessee, meeting on this 21st day of September 2026, as follows:

SECTION 1: That the General Assembly of the State of Tennessee is urged to enact or amend state law that will:

- (A) Prohibit the use of eminent domain by condemning authorities to acquire private property for the location, installation, or operation of data centers.
- (B) Prohibit joint business ventures between condemning authorities and entities that own, operate, or build data centers.

SECTION 2: That upon approval and signing of this resolution, a copy be transmitted by the Jefferson County Clerk to the State Representatives and State Senator that represent Jefferson County, Tennessee.

Adopted and approved on September 21st, 2026.

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Approved: _____ Date: _____
James E. Carmichael, County Commission Chairman

Attest: _____ Date: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Veto Override: _____ Date: _____
James E. Carmichael, County Commission Chairman

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION # 2026-37

**RESOLUTION TO RECORD AND MAKE PUBLICLY AVAILABLE ALL
JEFFERSON COUNTY COMMISSION WORK SESSIONS AND VOTING
MEETINGS**

Sponsor: Jim Lance

Co-sponsors: Craig Knierim, Mike Parker

WHEREAS, Tennessee Code Annotated, §§ 8-44-101, et seq., requires that the formation of public policy and decisions is public business and shall not be conducted in secret; and

WHEREAS, the Jefferson County Commission, in an effort to improve local government transparency

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 21st day of September, 2026, as follows:

Section 1. Tennessee Code Annotated, § 8-44-101, et seq., requires that the formation of public policy and decisions is public business and shall not be conducted in secret.

Section 2. Thereby directs that all Jefferson County Commission work sessions and voting meetings will be recorded and made available to the public via the County's YouTube channel within three days of the meeting's conclusion.

Section 3. For purposes of improving transparency of the local county government, this Resolution shall take effect on the 1st day of October, 2026. It shall be effective upon passage by a simple majority vote of the county legislative body of Jefferson County, Tennessee, the public welfare requiring it.

Adopted and approved on September 21st, 2026

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Approved: _____ Date: _____
 James E. Carmichael, County Commission Chairman

Attest: _____ Date: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

Veto Override: _____ Date: _____
James E. Carmichael, County Commission Chairman