

# Finance Director's Monthly Report

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SEPTEMBER 2019

## **Sales Taxes:**

9-2018	\$4,652,657
9-2019	\$4,824,872

As you can see sales tax remains as an increase from this same period last year.

## **Trustee Trial Balance:**

9-30-18	\$91,048,422.19
9-30-19	\$108,302,291.50

Balances remain higher from prior year due to borrowed funds.

## **Reconciled Balances:**

9-30-18	\$88,704,345.48
9-30-19	\$105,050,815.34

## **Summarized Revenue/Expenditures Summary:**

I have attached both the August and September reports for your review. Monthly expenditures for September exceeded revenues by \$905,008.24. With 16.67% of the year passed, 19.56% of expenditures has been expended or encumbered.

## **Jail Project:**

The jail project with a contract budget of \$51,488,257 has expended \$10,025,697.39 with the remaining available balance of \$41,462,559.41.

## **Nonprofits:**

For the first quarter of the fiscal year (FY20), \$45,580 has been paid from the nonprofit allocation of \$160,000.

## **Updates:**

Executime training (time and attendance tracking software) for beginning implementation phases has begun. This will continue over the next two months with go-live targeted for January, 2020.

# Finance Director's Monthly Report

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SEPTEMBER 2019

Finance Department has completed their documentation of work processes to begin the next phase of cross-training. Many tasks have been reassigned among staff members to better align with their job titles.

The fixed asset software WASP has been purchased and we will begin the implementation with departments soon. A contact list is being requested from each department as to who will be the point person for tagging/tracking assets within the departments.

Several staff members from the Finance Department along with the HR Department attended the MUNIS User Group in Gallatin, Tennessee where we were able to network with other governmental entities about the use of MUNIS and gain some new knowledge about Accounts Payable, Purchasing, Payroll, and HR processes.

Quarterly meetings with the school department are continuing to take place with various Finance topics being addressed to bridge the gaps for required needs and information.

SALES TAX  
REVENUES  
GENERAL FUND

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 F.Y. COLLECTED	2018-2019		ACTUAL		CURRENT Yr-To-Date 2019-2020	ACTUAL		ACTUAL PERCENT OVER
			AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)				
AUGUST	\$95,874	\$73,043	\$107,921	(\$22,831)	-23.81%	\$133,809	(\$22,831)	-31.26%	\$25,888	23.99%
SEPTEMBER	\$61,302	\$88,032	\$85,296	\$26,730	43.60%	\$121,341	\$26,730	30.36%	\$36,045	42.26%
OCTOBER	\$78,057	\$83,385	\$88,092	\$5,328	6.83%	\$105,153	\$5,328	6.39%	\$17,061	19.37%
NOVEMBER	\$88,343	\$100,525	\$102,909	\$12,182	13.79%		\$12,182	12.12%		0.00%
DECEMBER	\$78,445	\$84,372	\$82,010	\$5,927	7.56%		\$5,927	7.02%		0.00%
JANUARY	\$78,306	\$72,123	\$51,032	(\$6,183)	-7.90%		(\$6,183)	-8.57%		0.00%
FEBUARY	\$84,543	\$123,614	\$102,878	\$39,071	46.21%		\$39,071	31.61%		0.00%
MARCH	\$64,089	\$74,078	\$56,352	\$9,989	15.59%		\$9,989	13.48%		0.00%
APRIL	\$51,925	\$77,262	\$74,991	\$25,337	48.80%		\$25,337	32.79%		0.00%
MAY	\$78,532	\$105,712	\$124,132	\$27,180	34.61%		\$27,180	25.71%		0.00%
JUNE	\$93,485	\$89,167	\$110,726	(\$4,318)	-4.62%		(\$4,318)	-4.84%		0.00%
JULY	\$70,944	\$112,651	\$98,283	\$41,707	58.79%		\$41,707	37.02%		0.00%
	\$923,846	\$1,083,965	\$1,084,624	\$160,118	17.33%	\$360,303	\$160,118	14.77%	\$78,994	28.08%

LAST % CALCULATION FIGURED ON YTD NUMBERS

SALES TAX REVENUES CITY OF JACKSON BEFORE AGREEMENT

MONTH	2016-2017 F.Y. 2017-2018 F.Y.		2018-2019		ACTUAL		ACTUAL		CURRENT		ACTUAL		ACTUAL				
	COLLECTED	COLLECTED	AMOUNT	PERCENT OVER	AMOUNT	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER			
	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)			
AUGUST	\$1,164,087	\$1,262,819	\$68,732	5.76%	\$1,223,979	(\$38,840)	-3.08%	\$1,258,711	\$34,732	2.84%	\$509,980	5.76%	\$524,482	\$14,472	2.84%		
SEPTEMBER	\$1,100,062	\$1,144,448	\$44,386	4.04%	\$1,171,413	\$26,085	2.36%	\$1,189,836	\$18,423	1.57%	\$486,088	4.04%	\$495,784	\$7,676	1.57%		
OCTOBER	\$1,075,639	\$1,134,419	\$58,780	5.46%	\$1,180,372	\$45,653	4.05%	\$1,194,404	\$14,122	1.20%	\$481,821	5.46%	\$497,705	\$5,884	1.20%		
NOVEMBER	\$1,127,097	\$1,181,177	\$34,080	3.02%	\$1,195,343	\$34,186	2.84%			0.00%	\$486,059	3.02%			0.00%		
DECEMBER	\$1,031,284	\$1,148,093	\$116,809	11.33%	\$1,195,158	\$47,083	4.10%			0.00%	\$487,981	11.33%			-100.00%		
JANUARY	\$1,155,283	\$1,229,646	\$71,383	6.16%	\$1,246,908	\$16,982	1.54%			0.00%	\$520,252	6.16%			-100.00%		
FEBRUARY	\$1,704,130	\$1,607,812	(\$96,518)	-5.66%	\$1,615,483	\$7,971	0.49%			0.00%	\$673,117	-5.66%			-100.00%		
MARCH	\$1,007,212	\$1,024,194	\$16,982	1.69%	\$1,073,197	\$48,003	4.78%			0.00%	\$447,165	1.69%			-100.00%		
APRIL	\$979,423	\$1,065,112	\$76,689	7.83%	\$1,136,441	\$80,329	7.61%			0.00%	\$473,516	7.83%			-100.00%		
MAY	\$1,296,776	\$1,232,530	(\$66,245)	-5.10%	\$1,278,948	\$46,416	3.77%			0.00%	\$532,893	-5.10%			-100.00%		
JUNE	\$1,146,069	\$1,144,325	(\$1,744)	-0.15%	\$1,212,281	\$67,938	5.94%			0.00%	\$505,108	-0.15%			-100.00%		
JULY	\$1,167,534	\$1,230,624	\$33,080	2.76%	\$1,256,524	\$25,900	2.10%			0.00%	\$523,551	2.76%			-100.00%		
	\$14,019,586	\$14,375,969	\$356,433	2.54%	\$14,787,722	\$441,722	2.78%	\$3,643,041	\$67,278	1.89%	\$6,161,539	2.78%	\$1,517,831	\$28,033	1.85%	\$0	0.00%

LAST % CALCULATION FIGURED ON YTD NUMBERS

TOTAL YEARLY ESTIMATED COLLECTIONS

LAST YEAR \* % INCREASE  
\$15,085,951

TOTAL YEARLY ESTIMATED COLLECTIONS

TOTAL LAST YEAR COLLECTIONS \* % INCREASE  
\$6,277,468.85

SALES TAX REVENUES CITY OF JACKSON ADDITIONAL AFTER AGREEMENT

MONTH	2018-2019		CURRENT		ACTUAL		ACTUAL		CURRENT		ACTUAL		ACTUAL			
	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER	Yr-To-Dat <sup>0</sup>	PERCENT OVER		
	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)		
AUGUST	\$509,980	5.76%	\$524,482	2.84%	\$509,980	5.76%	\$524,482	\$14,472	2.84%	\$509,980	5.76%	\$524,482	\$14,472	2.84%		
SEPTEMBER	\$486,088	4.04%	\$495,784	1.97%	\$486,088	4.04%	\$495,784	\$7,676	1.57%	\$486,088	4.04%	\$495,784	\$7,676	1.57%		
OCTOBER	\$481,821	5.46%	\$497,705	3.02%	\$481,821	5.46%	\$497,705	\$5,884	1.20%	\$481,821	5.46%	\$497,705	\$5,884	1.20%		
NOVEMBER	\$486,059	3.02%		0.00%	\$486,059	3.02%			0.00%	\$486,059	3.02%			0.00%		
DECEMBER	\$487,981	11.33%		0.00%	\$487,981	11.33%			0.00%	\$487,981	11.33%			-100.00%		
JANUARY	\$520,252	6.16%		0.00%	\$520,252	6.16%			0.00%	\$520,252	6.16%			-100.00%		
FEBRUARY	\$673,117	-5.86%		0.00%	\$673,117	-5.86%			0.00%	\$673,117	-5.86%			-100.00%		
MARCH	\$447,165	1.69%		0.00%	\$447,165	1.69%			0.00%	\$447,165	1.69%			-100.00%		
APRIL	\$473,516	7.83%		0.00%	\$473,516	7.83%			0.00%	\$473,516	7.83%			-100.00%		
MAY	\$532,893	-5.10%		0.00%	\$532,893	-5.10%			0.00%	\$532,893	-5.10%			-100.00%		
JUNE	\$505,108	-0.15%		0.00%	\$505,108	-0.15%			0.00%	\$505,108	-0.15%			-100.00%		
JULY	\$523,551	2.76%		0.00%	\$523,551	2.76%			0.00%	\$523,551	2.76%			-100.00%		
	\$6,161,539	2.78%	\$1,517,831	1.85%	\$6,161,539	2.78%	\$1,517,831	\$28,033	1.85%	\$6,161,539	2.78%	\$1,517,831	\$28,033	1.85%	\$0	0.00%

LAST % CALCULATION FIGURED ON YTD NUMBERS

TOTAL YEARLY ESTIMATED COLLECTIONS

TOTAL LAST YEAR COLLECTIONS \* % INCREASE  
\$6,277,468.85

SALES TAX  
REVENUES  
TOTAL ALL OF MADISON COUNTY

MONTH	2016-2017 F.Y. 2017-2018 F.Y.		2018-2019		2019-2020		CURRENT Yr-To-Date COLLECTED	ACTUAL PERCENT OVER		ACTUAL AMOUNT OVER		ACTUAL PERCENT OVER
	COLLECTED	AMOUNT OVER (UNDER)	COLLECTED	PERCENT OVER (UNDER)	COLLECTED	PERCENT OVER (UNDER)		AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	AMOUNT OVER (UNDER)	PERCENT OVER (UNDER)	
AUGUST	\$4,777,177	\$4,951,027	\$4,943,657	3.64%	\$5,183,917	-0.15%	(\$7,370)		\$240,260	4.86%		
SEPTEMBER	\$4,308,256	\$4,566,172	\$4,652,657	5.99%	\$4,824,872	1.89%	\$86,485		\$172,216	3.70%		
OCTOBER	\$4,272,752	\$4,512,390	\$4,704,817	5.61%	\$4,821,246	4.26%	\$192,427		\$116,429	2.47%		
NOVEMBER	\$4,498,134	\$4,670,898	\$4,805,188	3.84%		2.88%	\$134,290			0.00%		
DECEMBER	\$4,112,536	\$4,564,795	\$4,737,593	11.00%		3.79%	\$172,797			0.00%		
JANUARY	\$4,574,224	\$4,811,330	\$4,811,811	5.18%		0.01%	\$481			0.00%		
FEBUARY	\$6,596,841	\$6,435,925	\$6,435,836	-2.44%		0.00%	(\$89)			0.00%		
MARCH	\$3,965,096	\$4,062,621	\$4,183,524	2.46%		2.98%	\$120,903			0.00%		
APRIL	\$3,814,357	\$4,187,237	\$4,481,442	9.78%		7.03%	\$294,205			0.00%		
MAY	\$5,094,726	\$4,948,214	\$5,191,706	-2.88%		4.92%	\$243,492			0.00%		
JUNE	\$4,596,905	\$4,569,244	\$4,897,663	-0.60%		7.19%	\$328,419			0.00%		
JULY	\$4,708,966	\$4,996,009	\$5,016,379	6.10%		0.41%	\$20,370			0.00%		
	\$55,319,970	\$57,275,863	\$58,862,274	3.54%	\$14,830,035	2.77%	\$1,586,411		\$528,905	3.70%		

LAST % CALCULATION FIGURED ON YTD NUMBERS

**SALES TAX  
REVENUES  
SCHOOLS**

Schools get about 61.36%  
of total sales tax revenue

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 COLLECTED USING NEW FORMULA	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2018-2019 COLLECTED USING NEW FORMULA	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)	2017-2018 COLLECTED USING NEW FORMULA	CURRENT Yr-To-Date 2019-2020 COLLECTED	ACTUAL AMOUNT OVER (UNDER)	ACTUAL PERCENT OVER (UNDER)
AUGUST	\$3,468,116	\$3,038,128	(\$429,987)	-12.40%	\$3,076,104	\$37,976	1.25%	\$3,076,104	\$3,238,165	\$162,061	5.27%
SEPTEMBER	\$3,127,248	\$2,801,967	(\$325,281)	-10.40%	\$2,890,089	\$88,122	3.14%	\$2,890,089	\$3,039,876	\$149,787	5.18%
OCTOBER	\$3,104,370	\$2,768,965	(\$335,405)	-10.80%	\$2,923,900	\$154,934	5.60%	\$2,923,900	\$3,003,209	\$79,310	2.71%
NOVEMBER	\$3,269,248	\$2,866,231	(\$403,016)	-12.33%	\$2,994,173	\$127,942	4.46%	\$2,994,173			0.00%
DECEMBER	\$2,990,120	\$2,801,123	(\$188,997)	-6.32%	\$2,945,958	\$144,836	5.17%	\$2,945,958			0.00%
JANUARY	\$3,326,019	\$2,952,405	(\$373,614)	-11.23%	\$2,978,816	\$26,411	0.89%	\$2,978,816			0.00%
FEBUARY	\$4,797,411	\$3,949,315	(\$848,096)	-17.68%	\$4,007,139	\$57,824	1.46%	\$4,007,139			0.00%
MARCH	\$2,883,359	\$2,492,970	(\$390,388)	-13.54%	\$2,594,646	\$101,675	4.08%	\$2,594,646			0.00%
APRIL	\$2,774,077	\$2,569,439	(\$204,638)	-7.38%	\$2,785,329	\$215,890	8.40%	\$2,785,329			0.00%
MAY	\$3,702,271	\$3,036,402	(\$665,869)	-17.99%	\$3,240,344	\$203,941	6.72%	\$3,240,344			0.00%
JUNE	\$3,337,552	\$2,803,853	(\$533,699)	-15.99%	\$3,052,314	\$248,461	8.86%	\$3,052,314			0.00%
JULY	\$3,417,739	\$3,065,731	(\$352,008)	-10.30%	\$3,118,339	\$52,608	1.72%	\$3,118,339			0.00%
	\$40,197,529	\$35,146,531	(\$5,050,998)	-12.57%	\$36,607,151	\$1,460,619	4.16%	\$36,607,151	\$9,281,250	\$391,157	4.40%

**LAST % CALCULATION FIGURED ON YTD NUMBERS**

<b>BUDGETED</b>	<b>NEW FORMULA</b>
\$38,545,325	LT YR * 4.40%
	ESTIMATED DIFFERENCE
	\$38,217,837
	DIFFERENCE
	(\$327,488)
	%
	-0.85%

SALES TAX  
REVENUES  
OTHER ( MEDON, HUMBOLDT, THREE WAY, BALLPARK, SPORTSPLEX )

MONTH	2016-2017 F.Y. COLLECTED	2017-2018 F.Y. COLLECTED	ACTUAL		2018-2019		ACTUAL		CURRENT		ACTUAL	
			AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	Yr-To-Date	AMOUNT	PERCENT	AMOUNT
	OVER	OVER	OVER	OVER	OVER	OVER	OVER	OVER	OVER	OVER	OVER	OVER
	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)	(UNDER)
AUGUST	\$19,100	\$23,348	\$4,247	22.24%	\$25,663	\$2,315	9.92%	\$28,770	\$3,107	12.11%	\$3,107	12.11%
SEPTEMBER	\$19,654	\$16,887	(\$2,767)	-14.08%	\$20,771	\$3,885	23.00%	\$26,791	\$6,020	28.98%	\$6,020	28.98%
OCTOBER	\$14,685	\$18,945	\$4,260	29.01%	\$20,633	\$1,688	8.91%	\$20,685	\$52	0.25%	\$52	0.25%
NOVEMBER	\$13,445	\$14,188	\$742	5.52%	\$14,705	\$518	3.65%			0.00%		0.00%
DECEMBER	\$12,687	\$12,870	\$183	1.44%	\$16,487	\$3,618	28.11%			0.00%		0.00%
JANUARY	\$11,636	\$10,478	(\$1,158)	-9.95%	\$13,102	\$2,624	25.04%			0.00%		0.00%
FEBUARY	\$10,757	\$24,140	\$13,383	124.42%	\$37,219	\$13,078	54.18%			0.00%		0.00%
MARCH	\$10,437	\$11,451	\$1,014	9.72%	\$12,164	\$713	6.23%			0.00%		0.00%
APRIL	\$8,932	\$9,294	\$362	4.05%	\$11,165	\$1,871	20.13%			0.00%		0.00%
MAY	\$15,148	\$14,412	(\$736)	-4.86%	\$15,392	\$980	6.80%			0.00%		0.00%
JUNE	\$19,890	\$15,387	(\$4,503)	-22.64%	\$17,255	\$1,868	12.14%			0.00%		0.00%
JULY	\$22,749	\$32,808	\$10,059	44.22%	\$19,682	(\$13,126)	-40.01%			0.00%		0.00%
	\$179,119	\$204,207	\$25,088	14.01%	\$224,240	\$20,032	9.81%	\$76,246	\$9,179	13.69%	\$9,179	13.69%

LAST % CALCULATION FIGURED ON YTD NUMBERS

September 2019

Reconciled Cash Balances

	Beginning Balance	YTD Debits	YTD Credits	Ending Balance
101 General	8,762,106.46	7,352,268.29	12,904,684.53	3,209,690.22
113 Juvenile Services	324,273.14	271,426.16	493,925.56	101,773.74
116 Solid Waste/Sanitation	193,947.78	214,965.62	342,970.35	65,943.05
120 Local Purpose Tax	3,568,529.76	96,378.89	2,325,720.91	1,339,187.74
121 Special Purpose	773,323.92	1,528,589.38	1,477,694.88	824,218.42
122 Drug Control	142,253.93	8,338.61	7,296.83	143,295.71
128 Special Revenue	332,512.09	23,977.84	6,530.61	349,959.32
131 Highway/Public Works	11,548,540.54	1,326,992.57	2,329,052.57	10,546,480.54
141 General Purpose School	11,016,554.19	23,223,447.29	22,866,041.74	11,373,959.74
142 School Federal Projects	503,803.73	2,662,366.22	2,151,857.13	1,014,312.82
143 Central Cafeteria	2,631,408.53	986,217.31	1,590,098.90	2,027,526.94
151 General Debt Service	13,329,209.20	1,671,984.75	872,152.42	14,129,041.53
171 General Capital Projects	47,785,056.01	880,112.20	3,966,795.47	44,698,372.74
172 Community Development/Industrial Park	1,421,993.55	8,325.00	36,731.00	1,393,587.55
176 Highway Capital Projects	672,545.00	0.00	0.00	672,545.00
177 Education Capital Projects	16,274,698.83	157,003.19	5,810,293.81	10,621,408.21
265 Employee Insurance No. 2	1,181,247.48	1,992,965.15	1,754,081.69	1,420,130.94
304 District Attorney General	5,916.30	2,805.89	5,449.39	3,272.80
331 Pension Trust	1,017,909.62	73,079.33	90,104.61	1,000,884.34
351 Cities - Sales Tax	79,755.67	1,778,208.91	1,772,812.91	74,359.67
352 City of Threeway	698.74	12,553.74	13,086.86	1,231.86
353 Watershed District	2,452.59	0.00	0.00	2,452.59
359 Community Development - Agency	39,877.82	40,253.36	37,555.41	37,179.87
360 Arbitrage Rebate	0.00	2,859.40	2,859.40	0.00
	<b>\$121,608,614.88</b>	<b>\$44,315,119.10</b>	<b>\$60,857,796.98</b>	<b>\$105,050,815.34</b>



Cash Assets						
Account #	Name	Starting	Debits	Credits	Ending	Ending
999-11120	CASH ON HAND	1,262.98	3,491,645.60	3,491,708.58	1,200.00	1,200.00
999-11130-200	BANCORP SOUTH	22,923,911.59	38,065,008.14	37,662,855.73	23,326,064.00	23,326,064.00
999-11130-300	BANCORPSOUTH BOND PROCEEDS	59,883,202.06	203,438.82	101,719.41	59,984,921.47	59,984,921.47
999-11130-301	BANCORPSOUTH MM PLUS CHECKING	20,616,509.42	79,354.72	5,039,677.36	15,656,186.78	15,656,186.78
999-11130-400	MULTI-BANK SECURITIES INC	7,719,000.00	1,598,000.00	2,744.00	9,314,256.00	9,314,256.00
999-11130-600	LOCAL GOV. INVESTMENT POOL	3,820.41	0.00	0.00	3,820.41	3,820.41
999-11130-601	LGIP-BOND PROCEEDS	15,219.84	0.00	0.00	15,219.84	15,219.84
999-11410	ACCOUNTS RECEIVABLE	324.00	623.00	324.00	623.00	623.00
999-14310	UNDISTRIBUTED WARRANTS	0.00	20,173,271.56	20,173,271.56	0.00	0.00
		111,163,250.30	63,611,341.84	66,472,300.64	108,302,291.50	108,302,291.50

Liabilities						
Account #	Name	Starting	Debits	Credits	Ending	Ending
999-22200	OVERPAYMENTS/REFUNDS	0.00	37.00	37.00	0.00	0.00
999-28310	UNDISTRIBUTED TAXES	0.00	1,497.00	1,497.00	0.00	0.00
999-28311	UNDISTRIBUTED TAXES PAID IN ADVANCE	1,468.00	3,404.00	1,936.00	0.00	0.00
999-28650	OUTSTANDING WARRANTS	3,054,106.27	10,765,847.53	10,916,131.66	3,204,390.40	3,204,390.40
999-29900	FEE/COMMISSION ACCOUNT	0.00	113,683.73	113,683.73	0.00	0.00
101	GENERAL FUND	4,982,223.17	3,701,417.34	1,779,232.97	3,060,038.80	3,060,038.80
113	JUVENILE SERVICES	42,161.04	153,801.39	213,416.91	101,776.56	101,776.56
116	SOLID WASTE/SANITATION	54,538.91	121,051.68	132,455.82	65,943.05	65,943.05
120	LOCAL PURPOSE TAX	1,304,263.49	352.77	35,277.02	1,339,187.74	1,339,187.74
121	SPECIAL PURPOSE	774,985.21	351,390.98	400,332.79	823,927.02	823,927.02
122	DRUG CONTROL	140,197.63	294.91	3,392.99	143,295.71	143,295.71
128	CURRENT PROPERTY TAX	343,021.02	0.62	6,938.92	349,959.32	349,959.32
131	HIGHWAY/PUBLIC WORKS	11,026,725.54	862,438.21	382,193.21	10,546,480.54	10,546,480.54
141	GENERAL PURPOSE SCHOOL	11,319,933.62	8,597,783.67	8,649,159.79	11,371,309.74	11,371,309.74
142	SCHOOL FEDERAL PROJECTS	694,670.54	1,238,696.88	1,554,494.22	1,010,467.88	1,010,467.88
143	FOOD SERVICE	2,103,511.68	1,041,576.45	965,591.71	2,027,526.94	2,027,526.94
151	GENERAL DEBT SERVICE	14,196,600.68	485,086.84	567,527.69	14,279,041.53	14,279,041.53
171	GENERAL CAPITAL PROJECTS	44,737,017.12	228,679.94	190,035.56	44,698,372.74	44,698,372.74
172	COMMUNITY DEV/INDUSTRIAL PARK	1,393,587.55	0.00	0.00	1,393,587.55	1,393,587.55
176	HIGHWAY CAPT. PROJECTS	672,545.00	0.00	0.00	672,545.00	672,545.00
177	EDUCATION CAPITAL PROJECTS	11,730,540.65	1,173,364.61	64,232.17	10,621,408.21	10,621,408.21
265	SELF INSURANCE FUND	1,394,195.01	481,941.79	507,877.72	1,420,130.94	1,420,130.94
304	DISTRICT ATTORNEY GENERAL	2,104.68	11.80	1,179.92	3,272.80	3,272.80
331	PENSION TRUST	1,018,547.97	30,037.98	12,374.35	1,000,884.34	1,000,884.34
351	CITIES - SALES TAX	79,755.67	1,778,208.91	1,772,812.91	74,359.67	74,359.67
352	CITY OF THREWAY	698.74	12,553.74	13,086.86	1,231.86	1,231.86
353	WATERSHED DISTRICT	55,973.29	0.00	0.00	55,973.29	55,973.29

Liabilities						
Account #	Name	Starting	Debits	Credits	Ending	
359	COMMUNITY DEVELOPMENT - AGENCY	39,877.82	40,253.36	37,555.41	37,179.87	
360	ARBITRAGE REBATE	0.00	2,859.40	2,859.40	( 0.00)	
		111,163,250.30	31,186,272.53	28,325,313.73	108,302,291.50	

# Summarized Revenue/Expenditure Report for September 2019

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Outstanding Encumbrances	Remaining Balance	% of Budget
101 General Fund Rev	\$42,263,908.67	\$1,745,913.04	\$3,418,537.76		\$38,845,370.91	
101 General Fund Exp	\$45,489,476.65	\$3,525,356.02	\$10,071,858.33	\$927,825.56	\$34,489,792.76	24.18%
	Variance	-\$1,779,442.98	-\$6,653,320.57			
113 Juvenile Services Rev	\$1,924,302.00	\$62,216.90	\$70,834.35		\$1,853,467.65	
113 Juvenile Services Exp	\$2,135,902.21	\$152,490.03	\$452,373.73	\$42,372.52	\$1,641,155.96	23.16%
	Variance	-\$90,273.13	-\$381,539.38			
116 Solid Waste/Sanitation Rev	\$1,274,730.00	\$32,234.36	\$42,895.81		\$1,231,834.19	
116 Solid Waste/Sanitation Exp	\$1,391,212.10	\$120,852.45	\$307,289.29	\$84,382.62	\$999,540.19	28.15%
	Variance	-\$88,618.09	-\$264,393.48			
120 Local Purpose Tax Rev	\$1,000,000.00	\$35,277.02	\$71,341.29		\$928,658.71	
120 Local Purpose Tax Exp	\$10,000.00	\$352.77	\$714.03	\$0.00	\$9,285.97	7.14%
	Variance	\$34,924.25	\$70,627.26			
121 Special Purpose Rev	\$5,755,256.52	\$253,510.87	\$503,983.07		\$5,251,273.45	
121 Special Purpose Exp	\$5,761,256.05	\$351,336.98	\$1,068,933.40	\$77,364.66	\$4,614,957.99	19.90%
	Variance	-\$97,826.11	-\$564,950.33			
122 Drug Control Rev	\$30,890.00	\$3,392.99	\$5,410.41		\$25,479.59	
122 Drug Control Exp	\$16,123.00	\$294.91	\$5,363.63	\$181.02	\$10,578.35	34.39%
	Variance	\$3,098.08	\$46.78			
128 Special Revenue Rev	\$0.00	\$6,938.92	\$13,554.20		-\$13,554.20	
128 Special Revenue Exp	\$287,000.00	\$0.62	\$8.69	\$0.00	\$286,991.31	0.00%
	Variance	\$6,938.30	\$13,545.51			
131 Highway/Public Works Rev	\$6,302,796.00	\$381,720.56	\$684,778.48		\$5,618,017.52	
131 Highway/Public Works Exp	\$7,557,526.55	\$239,914.56	\$1,100,544.48	\$376,157.64	\$6,080,824.43	19.54%
	Variance	\$141,806.00	-\$415,766.00			

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Outstanding Encumbrances	Remaining Balance	% of Budget
141 General Purpose School Rev	\$103,286,100.00	\$8,623,788.32	\$17,153,944.04		\$86,132,155.96	
141 General Purpose School Exp	\$107,755,478.00	\$8,458,809.67	\$20,032,348.84	\$4,172,674.24	\$83,550,454.92	22.46%
	Variance	\$164,978.65	-\$2,878,404.80			
142 Federal Projects Rev	\$11,578,995.00	\$1,554,494.22	\$1,870,425.65		\$9,708,569.35	
142 Federal Projects Exp	\$11,578,995.00	\$1,290,944.16	\$1,976,001.43	\$957,235.88	\$8,645,757.69	25.33%
	Variance	\$263,550.06	-\$105,575.78			
143 Central Cafeteria Rev	\$9,484,500.00	\$964,904.13	\$985,166.36		\$8,499,333.64	
143 Central Cafeteria Exp	\$9,484,500.00	\$1,040,655.13	\$1,482,992.11	\$2,072,718.57	\$5,928,789.32	37.49%
	Variance	-\$75,751.00	-\$497,825.75			
151 General Debt Service Rev	\$14,386,213.00	\$564,390.67	\$1,024,515.95		\$13,361,697.05	
151 General Debt Service Exp	\$13,897,105.00	\$123,237.31	\$130,998.02	\$0.00	\$13,766,106.98	0.94%
	Variance	\$441,153.36	\$893,517.93			
171 General Capital Projects Rev	\$6,526,940.67	\$189,151.68	\$209,317.95		\$6,317,622.72	
171 General Capital Projects Exp	\$52,510,757.49	\$47,818.63	\$2,720,005.73	\$370,788.76	\$49,419,963.00	5.89%
	Variance	\$141,333.05	-\$2,510,687.78			
172 Industrial Park Rev	\$26,604.00	\$0.00	\$8,325.00		\$18,279.00	
172 Industrial Park Exp	\$100,300.00	\$0.00	\$0.00	\$0.00	\$100,300.00	0.00%
	Variance	\$0.00	\$8,325.00			
177 Education Capital Projects Rev	\$3,163,344.00	\$63,641.41	\$78,304.86		\$3,085,039.14	
177 Education Capital Projects Exp	\$3,339,158.00	\$34,520.09	\$141,497.90	\$2,548,174.53	\$649,485.57	80.55%
	Variance	\$29,121.32	-\$63,193.04			
<b>Total Revenue for ALL FUNDS</b>	<b>\$207,004,579.86</b>	<b>\$14,481,575.09</b>	<b>\$26,141,335.18</b>		<b>\$180,863,244.68</b>	
<b>Total Expenditures for ALL FUNDS</b>	<b>\$261,314,790.05</b>	<b>\$15,386,583.33</b>	<b>\$39,490,929.61</b>	<b>\$11,629,876.00</b>	<b>\$210,193,984.44</b>	<b>19.56%</b>
	Variance	-\$905,008.24	-\$13,349,594.43			

# Summarized Revenue/Expenditure Report for August 2019

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Outstanding Encumbrances	Remaining Balance	% of Budget
101 General Fund Rev	\$42,119,666.05	\$1,294,895.34	\$1,672,624.72		\$40,447,041.33	
101 General Fund Exp	\$45,282,006.53	\$3,373,698.27	\$6,546,502.31	\$862,908.23	\$37,872,595.99	16.36%
	Variance	-\$2,078,802.93	-\$4,873,877.59			
113 Juvenile Services Rev	\$1,924,302.00	\$4,832.36	\$8,617.45		\$1,915,684.55	
113 Juvenile Services Exp	\$2,135,902.21	\$152,177.13	\$299,883.70	\$51,378.79	\$1,784,639.72	16.45%
	Variance	-\$147,344.77	-\$291,266.25			
116 Solid Waste/Sanitation Rev	\$1,274,730.00	\$5,268.55	\$10,661.45		\$1,264,068.55	
116 Solid Waste/Sanitation Exp	\$1,391,212.10	\$106,322.67	\$186,436.84	\$79,518.40	\$1,125,256.86	19.12%
	Variance	-\$101,054.12	-\$175,775.39			
120 Local Purpose Tax Rev	\$1,000,000.00	\$25,980.72	\$36,064.27		\$963,935.73	
120 Local Purpose Tax Exp	\$10,000.00	\$259.81	\$361.26	\$0.00	\$9,638.74	3.61%
	Variance	\$25,720.91	\$35,703.01			
121 Special Purpose Rev	\$5,755,256.52	\$117,632.25	\$250,472.20		\$5,504,784.32	
121 Special Purpose Exp	\$5,761,256.05	\$362,952.49	\$717,596.42	\$50,655.97	\$4,993,003.66	13.33%
	Variance	-\$245,320.24	-\$467,124.22			
122 Drug Control Rev	\$30,890.00	\$2,017.42	\$2,017.42		\$28,872.58	
122 Drug Control Exp	\$16,123.00	\$3,309.75	\$5,068.72	\$240.00	\$10,814.28	32.93%
	Variance	-\$1,292.33	-\$3,051.30			
128 Special Revenue Rev	\$0.00	\$6,537.11	\$6,615.28		-\$6,615.28	
128 Special Revenue Exp	\$287,000.00	\$6.50	\$8.07	\$0.00	\$286,991.93	0.00%
	Variance	\$6,530.61	\$6,607.21			
131 Highway/Public Works Rev	\$6,302,796.00	\$298,560.28	\$303,057.92		\$5,999,738.08	
131 Highway/Public Works Exp	\$7,557,526.55	\$442,086.42	\$860,629.92	\$384,299.93	\$6,312,596.70	16.47%
	Variance	-\$143,526.14	-\$557,572.00			

	YTD Amended Budget	Monthly Actual	YTD Actual	YTD Outstanding Encumbrances	Remaining Balance	% of Budget
141 General Purpose School Rev	\$103,213,538.00	\$8,496,743.43	\$8,530,155.72		\$94,683,382.28	
141 General Purpose School Exp	\$107,682,916.00	\$8,149,868.07	\$11,573,539.17	\$5,189,512.47	\$90,919,864.36	15.57%
	Variance	\$346,875.36	-\$3,043,383.45			
142 Federal Projects Rev	\$11,578,995.00	\$290,242.70	\$315,931.43		\$11,263,063.57	
142 Federal Projects Exp	\$11,578,995.00	\$630,888.02	\$685,057.27	\$810,203.02	\$10,083,734.71	12.91%
	Variance	-\$340,645.32	-\$369,125.84			
143 Central Cafeteria Rev	\$9,484,500.00	\$19,438.87	\$20,262.23		\$9,464,237.77	
143 Central Cafeteria Exp	\$9,484,500.00	\$380,687.90	\$442,336.98	\$2,813,511.40	\$6,228,651.62	34.33%
	Variance	-\$361,249.03	-\$422,074.75			
151 General Debt Service Rev	\$14,386,213.00	\$251,507.89	\$460,125.28		\$13,926,087.72	
151 General Debt Service Exp	\$13,099,105.00	\$2,564.72	\$7,760.71	\$0.00	\$13,091,344.29	0.06%
	Variance	\$248,943.17	\$452,364.57			
171 General Capital Projects Rev	\$6,472,251.00	\$11,990.75	\$20,166.27		\$6,452,084.73	
171 General Capital Projects Exp	\$52,456,067.82	\$1,335,814.40	\$2,672,187.10	\$370,596.96	\$49,413,283.76	5.80%
	Variance	-\$1,323,823.65	-\$2,652,020.83			
172 Industrial Park Rev	\$26,604.00	\$0.00	\$8,325.00		\$0.00	
172 Industrial Park Exp	\$100,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Variance	\$0.00	\$0.00			
177 Education Capital Projects Rev	\$2,331,476.00	\$7,452.17	\$14,663.45		\$2,316,812.55	
177 Education Capital Projects Exp	\$2,507,290.00	\$81,727.53	\$106,977.81	\$489,906.27	\$1,910,405.92	23.81%
	Variance	-\$74,275.36	-\$92,314.36			
<b>Total Revenue for ALL FUNDS</b>	<b>\$205,901,217.57</b>	<b>\$10,833,099.84</b>	<b>\$11,659,760.09</b>		<b>\$194,223,178.48</b>	
<b>Total Expenditures for ALL FUNDS</b>	<b>\$259,350,200.26</b>	<b>\$15,022,363.68</b>	<b>\$24,104,346.28</b>	<b>\$11,102,731.44</b>	<b>\$224,042,822.54</b>	<b>13.58%</b>
	Variance	-\$4,189,263.84	-\$12,444,586.19			