William A. Vogle
Robertson County Mayor
108 Courthouse
Springfield, Tennessee 37172
Phone (615)384-2476
www.robertsoncountytn.gov

Regular Meeting – January 23, 2023, 7:00 p.m. **Juvenile Courtroom**

1. Call to Order
2. Roll Call
3. Invocation
4. Pledge to the Flag
5. Minutes of Previous Meeting
6. Communications from the County Mayor
   - Present Audit Committee report
7. Reports
8. Elections and Appointments
9. Public Hearing – Planning & Zoning
10. New Resolutions
    1. Amend budget-General Fund/Animal Control **#012323001**
    2. Amend budget-General Fund/County Mayor **#012323002**
    3. Amend budget-School Fund **#012323003**
    4. Amend budget-General Fund/Circuit Court **#012323004 1st and 2nd Readings**
    5. Declare surplus property-Schools **#012323005**
11. Old Business
12. New Business
13. Election of Notaries
14. Adjourn

STATE OF TENNESSEE

COUNTY OF ROBERTSON

TERM DECEMBER 19, 2022, REGULAR SESSION

Be it remembered that the Board of Commissioners of Robertson County, Tennessee, met in open public session, at the Robertson County Juvenile Courtroom in Springfield, Tennessee, on the 19th day of December 2022, at 7:00 PM.

County Mayor, William A. Vogle, called the meeting to order. County Clerk, Angie H. Groves, was present to-wit.

A roll call was taken, and the following County Commissioners were present to-wit: Ayres, Brinkley, Couts, Delong, B. Dorris, M. Dorris, Haley, Hart, Head-Hieber, Hogan, Martin, Moore, Morgan, Jackson, Roberts, Rummel, Stroud, Stubblefield, Summers, Suttle, White, Wilson, and Woodard. Commissioner Pierce was not present.

The invocation was given by Mayor Vogle, followed by the pledge to the flag.

MINUTES OF PREVIOUS MEETING

On motion by Commissioner Roberts, and seconded by Commissioner Rummel, the minutes of the previous meeting were approved, treated same as read, made a matter of record, and filed. The motion was approved by voice vote.

COMMUNICATIONS FROM THE COUNTY MAYOR

Mayor Vogle informed everyone the county offices will be closed on Friday, December 23rd and Monday, December 26th. He reminded everyone that there will be a group photo taken in January in the General Sessions Courtroom instead of the Courthouse like previously voted on in November.

REPORTS

The following reports were received, filed, and approved by voice vote on motion made by Commissioner Haley and seconded by Commissioner Couts: Highway Commission 7.1, Animal Control 7.2, Trustee 7.3, Fire 7.4, Solid Waste 7.5, Emergency Management Agency 7.6, Planning and Zoning 7.7, Emergency Medical Services 7.8, Veterans Service 7.9, and Finance 7.10. (Reports are on file in the Clerk's office and included in the online minutes.)

ELECTIONS AND APPOINTMENTS

Commissioner Stubblefield made motion to approve the January Committees with a second by Commissioner Hogan. Motion was approved by voice vote. (Report Attached)

REZONING RESOLUTIONS PUBLIC HEARING

Planning & Zoning staff member, Susan Martin, presented the Rezoning Resolution Request. A public hearing was held before the agenda of rezoning resolutions. There being no further comments, the public hearing was closed.

REZONE REBECCA HETZER

RESOLUTION NO. 121922117, a resolution to rezone a tract of land from AG-2 (Agricultural/Residential) to R-40 (Rural Preservation) was presented. Commissioner Couts made motion to approve and seconded by Commissioner Roberts. Motion was approved by roll call vote. (Resolution and Roll Call included.)

RESOLUTIONS

AMEND BUDGET YEAR ENDING JUNE 30, 2023 (GENERAL FUND)

RESOLUTION NO. 121922118, a resolution amending the budget of Robertson County, Tennessee for the fiscal year ending June 30, 2023, was presented. Commissioner Couts made motion to approve and seconded by Commissioner Haley. Motion was approved by roll call vote. (Resolution and Roll Call included.)

AMEND BUDGET YEAR ENDING JUNE 30, 2023 (SCHOOL FUND)

RESOLUTION NO. 121922119, a resolution amending the budget of Robertson County, Tennessee for the fiscal year ending June 30, 2023, was presented. Commissioner Couts made motion to approve and seconded by Commissioner B. Dorris. Motion was approved by roll call vote. (Resolution and Roll Call included.)

AMEND BUDGET YEAR ENDING JUNE 30, 2023 (GENERAL FUND)

RESOLUTION NO. 121922120, a resolution amending the budget of Robertson County, Tennessee for the fiscal year ending June 30, 2023, was presented. Commissioner Couts made motion to approve and seconded by Commissioner White. Motion was approved by roll call vote. (Resolution and Roll Call included.)

AMEND BUDGET YEAR ENDING JUNE 30, 2023 (GENERAL FUND)

RESOLUTION NO. 121922121, a resolution amending the budget of Robertson County, Tennessee for the fiscal year ending June 30, 2023, was presented. Commissioner Couts made motion to approve and seconded by Commissioner Roberts. Motion was approved by roll call vote. (Resolution and Roll Call included.)

Commissioner Hogan made the motion to suspend the rules and proceed with the second reading of Resolution No. 121922121. Commissioner Stroud seconded the motion. Motion was passed by voice vote.

AMEND BUDGET YEAR ENDING JUNE 30, 2023
(GENERAL FUND)
2ND READING

RESOLUTION NO. 121922121, a resolution amending the budget of Robertson County, Tennessee for the fiscal year ending June 30, 2023, was presented. Commissioner Couts made motion to approve and seconded by Commissioner Rummel. Motion was approved by roll call vote. (Resolution and Roll Call included.)

AMEND PRIOR RESOLUTIONS RELATIVE TO PILOT IN-LIEU-OF TAX PAYMENTS AND THE ROBERTSON COUNTY INDUSTRIAL DEVELOPMENT BOARD

RESOLUTION NO. 121922122, a resolution to amend prior resolutions relative to pilot-in-lieu of tax payments and the Robertson County Industrial Development Board was presented. Commissioner Couts made motion to approve and seconded by Commissioner Moore. Commissioner Hogan made the motion with a second by Commissioner Haley to make Economic Development Officer, Margot Fosnes, and Chairman of the Economic Development Board, Caleb Fuqua, members of the court. Motion was approved by voice vote. They explained the intent with the funds. Motion was approved by roll call vote. (Resolution and Roll Call included.)

Mayor Vogle expressed his appreciation to Economic Development Officer, Margot Fosnes, for many years of service and commitment to our county.

DECLARE SURPLUS PROPERTY
(BOARD OF EDUCATION TECHNOLOGY DEPARTMENT)

RESOLUTION NO. 121922123, a resolution to declare surplus property for the Board of Education Technology Department was presented. Commissioner Haley made motion to approve and seconded by Commissioner Woodard. Motion was approved by roll call vote. (Resolution and Roll Call included.)

OLD BUSINESS

There was none at this time.

NEW BUSINESS

Commissioner Hogan explained the purchase limits that are in place for our county and school system. They are two different entities; their limits are different. The county will continue at $25,000 and the school system will be raised to $50,000.

Commissioner Martin made the motion with a second from Commissioner Roberts to make Trustee, Kendra Shelton, a member of the court. Motion was approved by voice vote. Kendra explained the intent to utilize a third-party collection agency to collect delinquent personal property taxes.

Mayor Vogle extended his condolences to Josh Evans in the passing of his father, Mr. Jack Evans.

NOTARIES

The following were elected to the office of Notary Public on motion by Commissioner Hogan and seconded by Commissioner B. Dorris: Donnie A. Brake, L. Burrow, Tina Calvo, Tonja Carney, Evelyn H. Cole, Jackie R. Dusek, Lindsay H. Elliott, Heather J. Harster, Eszondra Charlese Hilliard, Samantha Langley, Crystal McCandless, Janice B. Morgan, Ian Pardue, Jacob Partin, Amy F. Powers, Shandy Rawls, Lori A. Taylor, Judy Turner, and Bethel Walling-Spence. Motion approved by voice vote.

There being no further business, the meeting adjourned at 7:42 p.m. by motion from Commissioner M. Dorris and seconded by Commissioner Woodard. Motion approved by voice vote.

Mayor William A. Vogle

Angie H. Groves, County Clerk

Robertson County Audit Committee
Minutes of December 19, 2022 Meeting

The Audit Committee met at 6:00 P.M. with the following members present: Lanny Adcock, Dennis Wade, Kirt Brinkley, Jeff De Long and Jonathan Rummel were present. Jody Stewart and Mayor Billy Vogle were also present. Tyler Ensminger, CPA, CCFO, State Auditor from the State of TN, Comptroller of the Treasury, Division of Local Government Audit, was also present. Brad Moreland, George Hatcher, Gina Head-Hieber and Michael (Bubba) Dorris were absent.

Lanny Adcock, Acting Chairman, called the meeting to order.

Lanny requested Jody Stewart to call the roll, as listed above in the first paragraph. There were five (5) members present and four (4) members were absent, Jody declared the Committee had a quorum.

Lanny stated that the first order of business was to elect a chairman for the Audit Committee. Jonathan Rummel nominated Lanny Adcock. Lanny asked if there were any questions or any other nominations, there were no other nominations. Dennis Wade made a second to nominate Lanny Adcock as the Audit Committee Chairman. All voted yea.

The minutes of December 20, 2021 were approved.

Jody Stewart said the Audit Committee was required to meet to discuss the Robertson County, Tennessee Annual Financial Report for the year ended June 30, 2022. Jody stated the three (3) previous fiscal years had no audit findings, but Robertson County's FY2022 State Audit resulted in two (2) audit findings. Jody stated the findings have been corrected and will not occur in the future and that Dr. Chris Causey, School Director, was present to explain the first audit finding.

(1) Dr. Chris Causey explained the material audit adjustments for proper financial statement presentation. **Response to Finding:** This was due to an invoice for services rendered in 2021-22 school year, but not received until after the 2022-2023 fiscal year started. **Planned Corrective Action:** Robertson County Schools has terminated its agreement with Connections Education LLC Pearson Virtual Schools USA.

Chris said this was an easy finding to fix. He stated that the School System was under contract with the Virtual School for three (3) years and since that agreement has ended the problem has also been corrected. Chris stated there was an invoice presented in the amount of $1,373,269 in July for June 2022 services, which is an FY2022 expenditure/obligation. Chris explained the details of this audit finding and there was some discussion.

Jonathan Rummel stated that he did not think the plan of action for the first finding was a sufficient explanation. Jonathan thought there was a procedural or process issue and thought it should have stated the reason the incident occurred. The Committee members expressed concerns about this happening in the future with another vendor and Chris stated they have checks and balances in place to ensure this type of finding will not occur in the future. Tyler Ensminger, State Auditor, was asked to comment on the first finding and he said they were satisfied with the response and corrective action.

Jody Stewart stated that she would explain the second audit finding:

(2) Jody explained EMS employees received benefits that were not authorized by the County's Personnel Policies. Because premium overtime hours are guaranteed to 24/48 Hour Ambulance Service Employees, it was understood the County Commission's approval of the yearly budget was authorizing the payment of guaranteed premium overtime hours for Ambulance Service Employees. Their need for premium overtime vacation pay was included in the County's yearly budget and these calculations were based upon the guaranteed premium overtime rate for Ambulance Service Employees only. The wording in the Employee Manual did not list these specific details, but the County Commission understood they were authorizing this practice similar to surrounding counties Ambulance Service Department practices.

To correct this audit finding moving forward, the Robertson County Commission passed resolution number 062022062 in June 2022. This resolution authorizes the payment of premium overtime vacation pay for EMS 24/48 Hour Ambulance Service Employees. Jody then read the last two (2) paragraphs of resolution number 062022062:

NOW, THEREFORE, BE IT RESOLVED by the Robertson County Commission, meeting in regular session this the 20th day of June, 2022, that the following authorization to spend County funds is hereby approved as to only those EMS Employees working 24/48-hour schedules:

"EMS employees working 24/48-hour schedules acquire "mandatory overtime" which is part of their built-in pay. In the event an employee uses vacation or sick time, it will be applied to their time worked and may apply to their premium overtime, so it does not affect the employee's pay. Being compensated at a premium overtime rate for hours not worked is a benefit provided by County."

Per Tyler, State Auditor, a policy needs to be in place to authorize the payment of guaranteed premium overtime rate of pay for vacation and sick pay for Ambulance Service employees.

There was an involved/lengthy discussion because everyone wanted to understand the premium overtime pay calculation for Ambulance Service Employees. The new EMS Director, Brent Dyer, was present at the meeting and he volunteered to explain the payroll process for EMS employees to the Committee. Brent explained EMS employees work 24 hour shifts then 48 hours off. Depending upon EMS employees work schedules they may receive premium overtime pay for a holiday. Brent stated this is a great benefit being offered to EMS employees as this premium overtime pay for vacation helps the employee not feel like they are being penalized for taking a vacation. Brent said that other surrounding counties also offer this same benefit to their EMS employees. The wording from resolution number 062022062 will be added to the new EMS employee policies and procedures manual to follow the State Auditors request.

Jody Stewart stated the Audit Report is a testament to all Robertson County Department Heads and employees working together as a joint effort county wide for everyone to be following the laws.

All agreed that the two (2) audit findings do not adversely affect the daily business operations of the County. The overall Audit Report is a good reflection on all the Department Heads and County Commissioners in Robertson County as everyone works together to make the County operate successfully.

The meeting adjourned at 6:35 P.M.

_____ _____

Lanny Adcock, Chairman Jody Stewart, Finance Director

Robertson County Tennessee

Jody Stewart, Finance Director
Finance Department
523 South Brown Street, Springfield, TN 37172
(615) 384-0202 Fax (615) 384-0237

January 16, 2023

Robertson County Mayor, Billy Vogle:
All Robertson County Commissioners:

Reference: Report from the Audit Committee

There was an Audit Committee Meeting held on December 19, 2022 to discuss the County's June 30, 2022 Audit Report. There were two (2) findings to report: (1) Dr. Chris Causey, School Director, explained the material audit adjustments for proper financial statement presentation. **Response to Finding:** This was due to an invoice for services rendered in 2021-22 school year, but not received until after the 2022-2023 fiscal year started. **Planned Corrective Action:** Robertson County Schools has terminated its agreement with Connections Education LLC Pearson Virtual Schools USA.

(2) Jody Stewart explained EMS employees received benefits that were not authorized by the County's Personnel Policies. Because premium overtime hours are guaranteed to 24/48 Hour Ambulance Service Employees, it was understood the County Commission's approval of the yearly budget was authorizing the payment of guaranteed premium overtime hours for Ambulance Service Employees. Their need for vacation pay was included in the County's yearly budget and these calculations were based upon the guaranteed premium overtime rate for Ambulance Service Employees only. The wording in the Employee Manual did not list these specific details, but the County Commission understood they were authorizing this practice similar to surrounding counties Ambulance Service Departments.

The two (2) audit findings were explained in detail and there was much discussion and concerns to make sure there are proper policies and procedures in place to ensure all correct moving forward.

Report from the following Robertson County Audit Committee Members:

Mr. Lanny Adcock, Chairman	
Mr. Dennis Wade	Commissioner Gina Head-Hieber
Commissioner Kirk Brinkley	Commissioner Michael Dorris
Commissioner Jeff DeLong	Mr. George Hatcher
Commissioner Jonathan Rummel	Mr. Bradley Moreland

Copy: Jeff Bailey, C.P.A., State Auditor, phone number at the Comptroller's Office is 401-7841.
Tyler Ensminger, C.P.A., State Auditor, phone# at the Comptroller's Office is 401-7841.
Billy Vogle, County Mayor will present this report to the Robertson County Commission at their January 23, 2023 County Commission Meeting.

Attachments: Summary of Audit Findings and Robertson County, TN - FY2022 Audit Report Details-Corrective Action, Pages 197-205. Also attached are the unapproved minutes of the December 19, 2022 Audit Committee Meeting.

Summary of Audit Findings

Annual Financial Report
Robertson County, Tennessee
For the Year Ended June 30, 2022

Scope

We have audited the basic financial statements of Robertson County as of and for the year ended June 30, 2022.

Results

Our report on Robertson County's financial statements is unmodified.

Our audit resulted in two findings and recommendations, which we have reviewed with Robertson County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

Findings

The following are summaries of the audit findings:

OFFICE OF THE DIRECTOR OF SCHOOLS AND FINANCE DIRECTOR

- Material audit adjustments were required for proper financial statement presentation.

OFFICE OF THE COUNTY MAYOR AND FINANCE DIRECTOR

- Employees received benefits that were not authorized by the county's personnel policies.

TENNESSEE COMPTROLLER OF THE TREASURY

FY2022

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plan whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICE OF THE DIRECTOR OF SCHOOLS AND FINANCE DIRECTOR

FINDING 2022-001 **MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED FOR PROPER FINANCIAL STATEMENT PRESENTATION** (Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2022, certain general ledger account balances in the General Purpose School Fund were not materially correct, and audit adjustments totaling $1,363,279 were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Robertson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the department's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This deficiency is the result of a lack of management oversight. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

Robertson County should have appropriate processes in place to ensure its general ledgers are materially correct.

MANAGEMENT'S RESPONSE-FINANCE DIRECTOR

No formal management's response was submitted; however, explanation to the findings is included in the Corrective Action Plan.

OFFICE OF THE COUNTY MAYOR AND FINANCE DIRECTOR

FINDING 2022-002 **EMPLOYEES RECEIVED BENEFITS THAT WERE NOT AUTHORIZED BY THE COUNTY'S PERSONNEL POLICIES**
(Noncompliance Under *Government Auditing Standards*)

Employees of the county's emergency medical services received benefits not authorized by the county's personnel policies. Vacation leave was applied to hours worked when calculating employees' overtime pay. The county's personnel policy in place did not allow for this practice.

MANAGEMENT'S RESPONSE-FINANCE DIRECTOR

No formal management's response was submitted; however, explanation to the findings is included in the Corrective Action Plan.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2022.

Robertson County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2022

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
OFFICE OF DIRECTOR OF SCHOOLS		
2022-001	Material audit adjustments were required for proper financial statement presentation.	201
OFFICE OF FINANCE DIRECTOR		
2022-002	Employees received benefits that were not authorized by the county's personnel policies.	202

Robertson County Schools

800 M. S. Couts Boulevard • Springfield, Tennessee 37172 • Phone (615) 384-5588 • Fax (615) 384-9749
Dr. Chris J. Causey, Director of Schools

Jeff Bailey, CPA, CGFM, CFE
Audit Manager
Division Of Local Government Audit
Cordell Hull Building
425 Fifth Ave. North
Nashville, TN 37243-3400

Response/Corrective Action Plan

FINDING: **Material Audit Adjustments were required for proper financial statement presentation**

Response and Corrective Action Plan Prepared by:
Sheila Clinard, Financial Coordinator

Person Responsible for Implementing the Corrective Action:
Chris J. Causey, Director of Schools

Repeat Finding:
No

Response to Finding:
This was due to an invoice for services rendered in 2021-22 school year but not received until after the 2022-23 fiscal year started

Planned Corrective Action:
Robertson County Schools has terminated its agreement with Connections Education LLC Pearson Virtual Schools USA

Signature: 

SCHOOL BOARD
ALLAN HEARD * CONNIE HOGAN * STEPHEN AYRES * MARK REID * SCOTT RICE * JEFF WHITE
The Robertson County School System does not discriminate on the basis of race, color, national origin, sex, disability, age, religion or marital status.

Robertson County Tennessee

Jody Stewart, Finance Director
Finance Department
523 South Brown Street, Springfield, TN 37172
(615) 384-0202 *Fax (615) 384-0237*

Corrective Action Plan

FINDING: **EMPLOYEE RECEIVED BENEFITS THAT WERE NOT AUTHORIZED BY THE COUNTY'S PERSONNEL POLICIES**

Response and Corrective Action Plan Prepared by:
Jody Stewart, Finance Director

Person Responsible for Implementing the Corrective Action:
Jody Stewart, Finance Director

Anticipated Completion Date of Corrective Action:
Attached Resolution Number 062022062 Authorizes This Practice and this was approved on June 20, 2022.

Repeat Finding:
No

Response to Finding:
The County's Labor Attorney, Former Assistant Ambulance Service Director and Finance Director Researched the Need for an explanation to allow this practice in December 2017. They devised an explanation that was placed in the County's Employee Manual and the Auditors thought this explanation was too vague and not self-explanatory.
Explanation in the Employee Manual stated:
Ambulance Service Employees
The rate of vacation pay for employees of the Robertson County Ambulance Service shall be set by the Robertson County Commission.
Because premium overtime hours are guaranteed to 24/48 Hour Ambulance Service Employees, it was understood the County Commission's approval of the yearly budget was authorizing the payment of guaranteed premium overtime hours for Ambulance Service Employees. Their need for vacation pay was included in the County's yearly budget and these calculations were based upon the guaranteed premium overtime rate for Ambulance Service Employees only. The wording in the Employee Manual did not list these specific details, but the County Commission understood they were authorizing this practice similar to surrounding counties Ambulance Service Departments.

Planned Corrective Action:
Resolution Number 062022062 has been approved and this resolution will be replaced upon the adoption of an updated ambulance service personnel policies and procedures manual. Special note: The County is Currently Seeking Applications for an Ambulance Service Director.

Signature: Jody Stewart Sept. 9, 2022

RESOLUTION NO. 062022062

A RESOLUTION TO AVOID AUDIT FINDING RELATED TO EMS EMPLOYEES WORKING 24/48 HOUR SCHEDULES

WHEREAS, State auditors have identified a need for correction pertaining to the payment of vacation and sick leave at an overtime rate where an employee is required to perform mandatory overtime; and

WHEREAS, the Budget Committee has reviewed this matter and has recommended the approval of this Resolution to make a special authorization to spend County funds that will match historical practice and not confer any new benefit, being recommended to avoid future audit findings on this matter but not as a new expenditure of County funds;

NOW, THEREFORE, BE IT RESOLVED by the Robertson County Commission, meeting in regular session this the 20th day of June, 2022, that the following authorization to spend County funds is hereby approved as to only those EMS Employees working 24/48-hour schedules:

> "EMS employees working 24/48-hour schedules acquire "mandatory overtime" which is part of their built-in pay. In the event an employee uses vacation or sick time, it will be applied to their time worked and may apply to their premium overtime, so it does not affect the employee's pay. Being compensated at a premium overtime rate for hours not worked is a benefit provided by County."

Passed this the 20th day of June, 2022, to be retroactively effective on July 1, 2021, the public welfare requiring it.

Passed this the 20th day of June, 2022.

COUNTY COMMISSIONER

WILLIAM A. VOGLE, County Mayor

ATTEST:

ANGIE H. GROVES, County Clerk

ANGIE H. GROVES, COUNTY CLERK XVI AGRICULTURE COMMERCE ROBERTSON COUNTY, TN

Resolution # 062022062

Avoid Audit Finding Related to EMS Employees

Working 24/48 Hour Schedules

Discussion began at: 07:14:19 PM (Elapsed time: 00:14:13)

Motion by HOOVER 7:14:24 PM

Second by S. MOORE 7:14:25 PM

Voting began at: 07:14:53 PM

Voting Criteria Used: 13 Yes Votes Needed

Results Tallied at: 07:15:00 PM

Result: Passed With 13 Yes Votes Needed (YES: 20 NO: 0 ABSTAIN: 0 DID NOT VOTE: 1 ABSENT: 4)

YES: JACKSON, COUTS, HOOVER, REID, ROBERTS, WADE, BROWN, DELONG, S. MOORE, WILSON, AYRES, STROUD, STUBBLEFIELD, HOGAN, BRADLEY, GLOVER, B. MOORE, GRAY, BOWENS, WOODARD

NO:

ABSTAIN:

ABSENT: GREGORY, SPAIN, DORRIS, HALEY

EXCUSED:

LATE:

RECUSED:

Did Not Vote: MAYOR VOGLE

Votes Summarized at: 7:15:00 PM

Ambulance Service Employees

The rate of vacation pay for employees of the Robertson County Ambulance Service shall be set by the Robertson County Commission.

3.2 - SICK LEAVE

The County recognizes the employees occasionally have to miss work for medical reasons. To qualify for paid sick leave, you must be a full-time employee. Sick leave can be used for the following reasons:

- Sick Leave may be used if your physical condition or illness does not allow performance of your regular duties.

- Sick leave may be used for the purpose of attending appointments with doctors, dentists or other healthcare providers. Sick leave may also be used to tend to a health condition or an appointment for your spouse, child (including step-children), and parent (including in-laws).

Guidelines

- You may use your sick leave in units of no less than one quarter (0.25) hour at any one time. All sick leave used must be reported to the nearest quarter hour.

- If a paid holiday falls during a sick leave period, you will receive holiday pay, not sick leave pay, and your accumulated sick leave will not be reduced for that day off.

- If you are absent from work due to injury or illness, you must call your Supervisor by no later than 9:00 a.m. to report to your absence. Robertson County may require you to provide documentation from a healthcare provider for you or your immediate family member if sick leave has been requested for three (3) consecutive days.

Sick Leave Accrual

1. Sick leave accrues the last business day (Monday through Friday) of each calendar month. One (1) day's sick leave accumulation in hours shall equal your total regular weekly work hours divided by five (5) with the maximum being eight (8) hours. There is no maximum sick leave accumulation. Sick leave may be used only when accrued.

2. New full-time employees will begin to accrue sick leave on the last business day of the first full calendar business month (first business day through last business day) of employment and will continue to accrue sick leave on the last business day of each calendar month of employment thereafter. For example, if you start to work on Monday, May 2nd, you would accrue your first sick day the last business day in May. If you start to work on Tuesday, May 3rd, you would not accrue your first sick day until the last business day in June.

3. Sick leave may not be used prior to accrual. If sick leave is exhausted, you may use vacation leave in its place. You may not receive advance sick pay. No cash payment will be made for unused sick leave except in the case of employment termination. The County will pay a separated employee twenty-five (25) percent of their unused sick leave, but this amount shall not exceed two hundred forty hours (240) hours. The remaining unpaid sick leave balance may be used as credit to increase service years in the retirement system upon retirement.

Robertson County
ANIMAL CONTROL
615-384-5611
2900 W. County Farm Road
Springfield, TN 37172

Billy Vogle
Mayor

Kevin Clinard
Director

Intake Summary Report

Period: from **1-Dec-2022** 12:00 AM to **1-Jan-2023** 12:00 AM

Total Intake	38	
Outcome Summary Report		
Adoption	2	
Euthanasia	11	
Transfer	18	
Return to Owner	5	
Died in Kennel	0	
Public Euthanasia	0	
Total Outcome	36	
In Foster	0	
Animal Inventory	59	
Donations for this month		$320.00
Donations Year to Date		$1,510.00
Revenue for this month		$130.00
Revenue Year to Date		$3,860.00
Spay/Neuter Deposits for this month		$100.00
Spay/Neuter Deposits Year to Date		$3,800.00
Spay/Neuter Refunds for this month		$1,067.00
Spay/Neuter Refunds Year to Date		$8,880.76
Spay/Neuter Fund Balance		$24,630.33
Calls Received	155	
Calls Completed	146	

(INCLUDES call from Central Dispatch and All the calls received in the Office)

ROBERTSON COUNTY HIGHWAY DEPARTMENT

TROY ADKINS, Superintendent
P.O. BOX 401 - 4751 HWY 41 N
SPRINGFIELD, TENNESSEE 37172
(615) 384-2507 FAX (615) 384-0211

Commission
DONNIE MARTIN, Chairman
RALPH M. WHITE
RALPH (FRED) HEAD
PAUL CREASY, JR.
CHARLIE J. COOK
WILLIAM (WILLIE) PEACH

MINUTES OF MEETING
ROBERTSON COUNTY HIGHWAY COMMISSION

1. The Robertson County Highway Commission met in regular session at 10:00 A.M., Tuesday, November 22, 2022.

2. The following commissioners were present:

   Mr. Cook, Mr. Head, Mr. Martin, Mr. Peach and Mr. White. Absent Mr. Creasy. Chairman Martin presided.

3. The minutes of previous regular meeting were approved and ordered filed on a motion by Mr. Cook, seconded by Mr. Peach and approved by voice vote.

4. Supervisor's Report:

Commission	Tons Hauled to Date	End Balance
Creasy	56.77	1,466.33 tons
Peach	0.00	492.01 tons
Head	0.00	776.65 tons
White	12.83	933.00 tons
Cook	11.50	2,696.40 tons
Martin	22.84	3,565.29 tons

Date	Road Name	Work Performed	Loads & Tons of Rock

   On a motion by Mr. Head, seconded by Mr. White and approved by voice vote, the commission received and ordered these filed. (Copies of these reports are on file at the highway office.)

5. Rock allocation for the month of December was set at 3,572.15 tons. This is the carryover from November. (A copy of this report is on file at the highway office.)

6. A report showing the revenue and expenditures for 131 - Highway Fund for the period ending October 31, 2022 was reviewed by the commission. On a motion by Mr. Cook, seconded by Mr. Head and approved by voice vote, the commission received and ordered this filed. (A copy of this report is on file at the highway office.)

7. The December meeting date is set for Wednesday, December 21, 2022 at 10:00 A.M. This is due to the fourth Thursday being a holiday for Christmas Eve.

8. Delegation - None

9. State Aid Roads -

   2023/2024 –

   Supt. Adkins stated he would be getting with Mr. Creasy and see if he had looked over his roads.

10. Driveway Permit Check List:

    A report showing "Driveway Permit List" for the month of November 2022 was reviewed by the commission. It showed 14 permits fully processed for a total of $3,500.00. On a motion by Mr. White, seconded by Mr. Peach and approved by voice vote, this report was received and ordered filed. (A copy of this report is on file at the highway office.)

11. Supervisor/Commission Remarks:

    1. Included in their packets was a letter from Vulcan Materials Company and another new price list that goes into effect on January 01, 2023. Our new rock average increased $1.89 per ton. Our 2022 average is $18.61 and going to $20.50 per ton. On a motion by Mr. Head, seconded by Mr. Peach and approved by voice vote, this letter and new price list were received and ordered filed. (A copy of this letter and new price list are on file at the highway office.)

    2. A copy of the audit report letter and findings for the Fiscal Year Ended June 30, 2022 was also included in their packets. The Robertson County Highway Department audit resulted in no findings. On a motion by Mr. White, seconded by Mr. Peach and approved by voice vote, this report was received and ordered filed. (A copy of this report is on file at the highway office.)

    3. Supt. Adkins reported to the commission we have received two (2) quotes on a roller and waiting on more. He has not gone to look at these yet. The price is ranging around $150,000.00.

    4. Supt. Adkins informed the commission back in January when we had snow, the County Mayor closed the county offices on Thursday, January 6th. The Highway Department was open regular hours and did not receive this time off. Supt. Adkins asked in order to make up that day other employees had off while our department worked, he was asking the commission if they would agree to give Tuesday, December 27th off. This would follow after our holidays off Thursday, December 22nd and Monday, December 26th. Then all the employees would take a personal day for Wednesday, December 28th and

Thursday, December 29th. The office will reopen Tuesday, January 3rd after the New Year Day Holiday on Monday, January 2nd. Supt. Adkins reassured them if bad weather happened during this time, we would open to handle the situation. We always have two employees on call 24/7. The commission discussed and agreed to the above. On a motion by Mr. Head, seconded by Mr. White and approved by voice vote, the commissioners agreed to give the employees off on Tuesday, December 27th. Supt. Adkins thanked the commissioners.

12. There being no further business, the meeting was adjourned on a motion by Mr. Head, seconded by Mr. White and approved by voice vote.

Lynette L. Crain

Lynette L. Crain, Secretary

Donnie Martin, Chairman

Robertson County Tennessee
Kendra Shelton
Trustee for Robertson County
515 South Brown Street, Springfield, TN 37172
(615) 384-4238 Fax (615) 382-2316

Robertson County Trustee Statement of Funds
December 31, 2022

BANK	DESCRIPTION	Prior Year Balance: 12/31/2021	CURRENT BALANCE: 12/31/2022
Farmers Checking #1	Trustee's Checking	$ 104,788.33	$ 140,691.15
Farmers Checking #2	Vendor Clearing	$ 300,000.00	$ 300,000.00
Farmers Bank Payroll	Payroll Clearing	$ 1,000.00	$ 1,000.00
Farmers Tax	Checking Acct	$ 706,290.06	$ 220,904.76
Farmers Money Mkt	Money Market	$ 15,161,673.90	$ 33,991,863.15
Farmers Med Insurance	County Funded Medical	$ 3,410,288.33	$ 2,514,400.94
Farmers SW	Solid Waste Acct	$ 77,705.16	$ 114,235.23
Farmers ARP MMkt	American Rescue Plan	$ 6,974,416.50	$ -
Reliant Bank Fire	Fire Hydrant	$ 120,374.44	$ 120,877.30
Reliant Bank Tax	Money Market	$ 938,112.82	$ 576,989.76
Reliant Bank ICS	Cash Sweep	$ 43,771,846.38	$ 503,743.70
U S Bank	Checking Acct	$ 150,000.00	$ 150,000.00
Local Govt Investment Pool	LGIP Investment	$ 15,009,808.45	$ 59,907,254.23
	TOTAL COUNTY DEPOSITS:	**$ 86,726,304.37**	**$ 98,541,960.22**
Industrial Development Board - Farmers MMkt		$ 4,326,153.00	$ 5,041,513.44
	GRAND TOTAL TRUSTEE FUNDS:	**$ 91,052,457.37**	**$ 103,583,473.66**

Kendra Shelton - Trustee

Kendra Shelton, Trustee

Robertson County Tennessee
Kendra Shelton
Trustee for Robertson County
515 South Brown Street, Springfield, TN 37172
(615) 384-4238 Fax (615) 382-2316

Robertson County Trustee
2022 Tax Aggregate

	PROPERTY TAX	PUBLIC UTILITIES	TOTAL
Beginning Tax:	$ 49,575,230.00	$ 1,824,393.00	$ 51,399,623.00
Additions:	138,152.00	-	138,152.00
Increases:	2,764.00	-	2,764.00
Deletions:	(25,126.00)	-	(25,126.00)
Decreases:	(73,421.00)	-	(73,421.00)
Total Tax To Collect:	$ 49,617,599.00	$ 1,824,393.00	$ 51,441,992.00
As of 12/31/2022:			
Trustee Collections:	$ 27,443,204.07	$ 9,053.00	27,452,257.07
C & M Collections:	$ -		-
Total Tax Collected:	$ 27,443,204.07	$ 9,053.00	$ 27,452,257.07
Unpaid Balance:	$ 22,174,394.93	$ 1,815,340.00	$ 23,989,734.93

Kendra Shelton-Trustee

Kendra Shelton, Trustee

Robertson County Tennessee
Kendra Shelton
Trustee for Robertson County
515 South Brown Street, Springfield, TN 37172
(615) 384-4238 Fax (615) 382-2316

Robertson County Trustee

2021 Tax Aggregate

	PROPERTY TAX	PUBLIC UTILITIES	TOTAL
Beginning Tax:	$ 47,384,425.00	$ 2,099,417.00	$ 49,483,842.00
Additions:	321,924.00	-	321,924.00
Increases:	17,336.00	-	17,336.00
Deletions:	(4,016.00)	-	(4,016.00)
Decreases:	(67,840.00)	-	(67,840.00)
Total Tax To Collect:	$ 47,651,829.00	$ 2,099,417.00	$ 49,751,246.00
As of 12/31/2022:			
Trustee Collections:	$ 47,123,971.68	$ 2,096,149.00	49,220,120.68
C & M Collections:	$ -		-
Total Tax Collected:	$ 47,123,971.68	$ 2,096,149.00	$ 49,220,120.68
Unpaid Balance:	$ 527,857.32	$ 3,268.00	$ 531,125.32

Kendra Shelton - Trustee

Kendra Shelton, Trustee

Robertson County Veterans Service Office
Terry Wilson, Veterans Service Officer

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	**Activity Report 2022-2023**																
2																	
3	**Total County Population (2021) *Estimated**	74098 (+1.8%)	***2020***	72,447 (+.88%)	***2019***	71813 (+.89%)											
4	***Veteran Population (Annual VA GDX Report 2020) **Estimated***	4,159	***2020***	4,189	***2019***	5,164											
5	***Annual VA Benefits Compensation & Pension (VA GDX Annual Report 2021)***	$40,835,000.00	***FY2020***	$ 35,169,000.00	***FY2019***	$33,879,000.00											
6	***Estimated Veteran Poverty Rate / Veteran Disability Rate*** ** *Source: US Census 2019*	4.80% / 29.44%															
7	***Estimated Veterans by War*** *Source: US Census 2019*	Vietnam - 1,406	2nd Gulf War- 981	1st Gulf War - 868	Korea - 380	WWII - 19											
8																	
9		**2022 - 2023 POST- COVID CONDITIONS**		***Am Legion DSO Training - Virtual***	**TDVS ANNUAL Re-Accreditation Training Starts**			***Am Legion Mid-Winter Conference***		***Am Legion DSO Training - Virtual***							
10	**Office Activity**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**		**ANNUAL TOTALS**		
11	Number of Veterans Files Maintained	2,350	2,368	2,378	2,386	2,399	2,411										
12																	
13	*Claims in Pipeline -- Backlog*	*25*	*28*	*50*	*40*	*32*	*35*								*210*		
14																	
15	Office Visits (Walk-ins/Appts.) **Office Mainly Appt. Only	46	40	40	43	53	51								273		
16																	
17	**Communications**																
18	Phone (includes received/returned)	252	230	227	115	163	178								1165		
19	Emails	68	68	53	49	33	52								323		
20	Fax	9	10	7	9	11	4								50		
21	Incoming Mail	5	6	11	15	11	9								57		
22	Outgoing Mail	3	9	7	8	9	3								39		
23	Other (Includes submission of additional docs)	24	29	25	25	25	33								161		
24	General Contact Log	6	7	2	9	13	4								41		
25															0		
26	VA Communications	10	16	10	11	25	27										
27															0		
28	Burial Pre-Registration	0	0	1	1	0	0								2		
29	Request for DD-214	4	5	2	15	12	2								40		
30																	
31	Virtual Hearings (BVA / Local)	0	0	0	0	0	1								1		
32																	
33	Claims Electronically Submitted	24	35	20	27	26	22								154		
34	Claims Submitted via Fax	0	0	0	0	0	0								0		
35																	
36	**Out Reach**																
37	Veteran/Surviving Spouse Home Visits / Outreach	5	2	2	3	2	2								16		
38															0		
39	Veteran Assistance/Food, Fuel, Utilities, Housing ($)		$190.00		$550.00	$34.10	$1,775.00								$2,549.10		
40	**Transportation--Requests (Includes Bus Passes)	0		0		0	0										
41	**Food Boxes / Misc / $25 Kroger Card Assistance	0	8	0	2	0	65 Boxes / $325.00 Cards								75		
42	Springfield (Including Funeral Homes)	1	3	2	3	2	1								12		
43	Greenbrier (Including Funeral Homes)	1	0	1	1	0	1								4		
44	White House (Including Funeral Homes)	0	0	0	0	0	0								0		
45	~~All Veterans Tuesday, Greenbrier~~	0	Program in Oct	Program in Nov.		0	0								0		
46	American Legion Post 45 Greenbrier	1	1	1	2	1	1								7		

Robertson County Veterans Service Office
Terry Wilson, Veterans Service Officer

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
47	American Legion Post 48 Springfield	0	0	0	0	0	0								0		
48	American Legion Post 206 White House	1	0	0	0	1	0								2		
49	VFW Post 2120 Robertson Co.	1	0	1	1	0	0								3		
50	DAV Chapter 21 Robertson Co.	0	0	0	1	0	1								2		
51	~~VVA Chapter 1128 Springfield~~ / Disbanded	0				0	0								0		
52	VA TN Valley Health Care System	2	0	1	1	0	1								5		
53	Nashville Vet Center	0	0	0	0	0	0								0		
54	Other Veteran Organizations / Community Groups	2	0	2	3	2	1								10		
55																	
56	**Nursing Home Visits**														0		
57	Morningside, Springfield	0	2	1	1	2	1								7		
58	~~The Waters of Robertson Co., Springfield~~	0	0	0	0	0	0								0		
59	The Waters of Springfield, Springfield	0	1	0	0	0	0								1		
60	Springfield Heights, Springfield	0	1	0	0	0	0								1		
61	NHC, Springfield	3	2	1	1	0	1								8		
62	Oak Pointe Assisted Living Home, Cedar Hill	0	0	0	0	0	1								1		
63	Ridgetop Haven Inc, Greenbrier	0	0	0	0	0	1								1		
64	White House Healthcare, White House	0	0	0	0	0	0								0		
65	Other Nuring Homes/Assisted Living	0	0	0	0	0	0								0		
66																	
67	**Other Activity**																
68	WDBL 1590 Lavern Show	1	1	1	1	0	0								5		
69	Newspaper/Browser/Connection	0	0	0	0	0	0								2		
70	Senior Center, Springfield	0	0	0	1	0	1								2		
71	Dept. of Labor Career Center, Springfield	0	0	0	0	0	0								0		
72	War Records Nashville	0	0	0	0	0	0								0		
73	DAV Nashville	0	0	0	0	0	0										
74															0		
75	**Monthly/Annual Required Training**																
76	Training / Webinars	1	1	2	2	2	3								11		
77	Conferences	0	0	3	0	0	0								3		
78															0		
79	**Claim Prep (Not including research/development)**																
80	Forms/Docs Uploaded	355	454	225	233	359	394								2020		
81																	
82	**Total Monthly Activity**	470	667	423	900	427.1	2177	0	0	0	0	0	0		5064.1		
83																	
84	**Monthly Average Activity**	470	569	520	615	577	844								844.0166667		
85																	
86																	
87	**Additional Info**	**Accreditations**	**TDVS**	**Am. Legion**	**VFW**	**Marine Corps League**	**DAV**	**VVA**									
88	Terry Wilson, VSO Director	Current	X	X .	X Post S.O.	X	Chapter S.O.	Chapter S.O.									
89	***Am. Legion Dept Service Officer State of Tennessee / National VAR/E Committee *for Tenn.***																
90	Matthew "Scott" Erwin, VSO	Current	X	X	X												
91	Gwen Harder -- Administrative		Attending TDVS Accreditation Training Jan. 23 thru Jan. 27														
92	~~Ashley Pierce, Administrative Assistant~~	~~Current~~															
93	****** Ashley resigned 08/19/2022 for a New Job***																
94																	
95																	

ROBERTSON COUNTY
SOLID WASTE DEPARTMENT
MONTHLY REPORT

December 2022

Tipping Fees & Sales Revenue:

	Month	Year to Date	Dec. Last Yr.
Transfer Station Income	$261,807.79	$1,855,808.97	$202,604.73
Accts.Rec. Billed this month	$282,264.75	$1,891,158.96	$276,686.88
Credit Card Fees	$2,515.22	$17,550.38	$1,685.36
Payout for Disposal Waste & Tires	$222,658.03	$1,585,911.50	$212,526.66
Solid Waste Received (tons)	4,964.99	36,557.42	5,083.12
Solid Waste Shipped (tons)	5,105.07	36,804.23	5237.30

	Month	Year to Date	Dec.Last Yr.
Recycling Center Income:	$0.00	$9,119.67	$4,400.31
Recyclables Shipped (tons)			
Aluminum/Copper	0.00	0.00	0.00
Cardboard	0.00	0.00	4.89
Mixed Steel	16.08	120.61	15.73
Newsprint	0.00	0.00	0.00
Electronics	0.00	0.00	0.00
Waste Oil (gallons)	539	2005	460
Recyclables Collected			
Refrigeration units	33	214	23

			CO. FIRE	REPORT	JAN. 23				
	AFD	CPFD	GFD	NRVFD	OFD	PVF	RFD	WHVFD	Total Calls
Report for January 2023									
Fire Calls for December 2022									
Structure Fires							1		
Brush Fires	1						2	1	
Vehicle Fires									
Mutual Aid Assist	2				13			2	
Hazmat/Chemical	1								
MVA(No Extrication)	5				6		5	13	
Extrications									
1st Responder/EMS	6						27	44	
MIC/Investigation	1				15		3	6	
False Calls	1				4		3	9	
Alarms									
Rescue (non MVA)									
TOTAL CALLS	**17**				**38**		**48**	**75**	
Avg. Response Times	**13:00**				**13:07**		**7:00**	**8:38**	
Respectfully Submitted By:									
Cathy C. Lowe, RC Fire Secretary									

C Lowe
1-10-23

ROBERTSON COUNTY
EMERGENCY MANAGEMENT AGENCY

1305 HILL STREET
SPRINGFIELD, TENNESSEE 37172
615-384-2186

BILLY VOGLE
COUNTY MAYOR

CHANCE HOLMES
DIRECTOR

AMANDA SIEGEL
DEPUTY DIRECTOR

MONTHLY REPORT

****

INCIDENTS---------DECEMBER 13TH -------- JANUARY 13TH 2022

****

MVA----------06
COMMERICAL VEHICLE CRASH---------- 04
STRUCTURE FIRE----------04
BRUSH FIRE ---- ----------00
SMOKE INVESTIGATION ----------00
TRAIN FIRE ----------01
ILLEGAL BURN ----------01

****

TRAINING AND ACITVITY:
ICS 400 COURSE CITY OF WHITE HOUSE
RADIO MEETINGS
ALL HAZARDS INCIDENT MANAGEMENT TEAM
SPEC OPS TEAM MEETING
TARS REGION MEETING
ICS 300 CLASS CITY OF WHITE HOUSE
HOME TOWN HERO
HOMELAND SECURITY MEETING
COUNTY WIDE FIRE GROUND TRAINING

Robertson County EMS
EMERGENCY MEDICAL SERVICES

1305 Hill Street, Springfield, TN. 37172 PHONE: 615.384.2186/Fax: 615.384.1293

January 13, 2023

To: Robertson County Commission, Mayor Billy Vogle and Staff

Re: January 2023 EMS Report

Happy New to Everyone,

Our EMS Department has begun the year in a busy fashion with a high call volume. In recent weeks, we have seen some high acuity calls in Robertson County. 3 weeks ago, our ambulance in Greenbrier responded to an unusual abdominal pain call in a young woman who was in severe distress. Shortly after the crew began treating and transporting her, the woman suddenly delivered a premature baby girl that was only 27 weeks developed. This tiny baby girl was just over 2 pounds when born and was gasping for air, struggling to live. Critical Care Paramedic Mary Grasso and her partner, AEMT Melanie Bryant worked quickly to resuscitate the baby and care for the young mother. Chief Kyle Hamill with Greenbrier Fire responded to help them. Another ambulance responded to transport the mother and allow the first crew to focus on the baby. As fragile as the baby girl was, and as critical as she was when she was born, I am very thankful to share with you that this baby is thriving now and doing well. She is expected to survive, and doctors feel she will do well. We are very proud of the actions of Mary and Melanie on this call.

Two weekends ago, on a Sunday afternoon, we received a call reporting two teenage girls in a water rescue emergency along the Greenway parallel to Memorial Blvd near the fairgrounds. This was a situation where a teenage girl had fallen into the water near a low-level dam and suffered a near drowning event. Her friend jumped in to rescue her. Bystanders stopped to help and called 911. Some bystanders even went into the water also to help rescue them. This spot in the creek has a dangerous spot where the water falls, creating strong turbulence that was pushing the first young lady down under the water. Our personnel responded with Springfield Fire and Police and arrived quickly. The first young lady had lost consciousness and was in cardiac arrest. Thankfully, the friend who jumped in to help her, was stable at the time and was without significant injury or illness. Responders worked quickly to apply advanced cardiac life support measures. In transport, the teen regained pulses and her heart began to beat again. She was stabilized at Northcrest ER and then flown to Centennial Children's Hospital where she remains in critical condition. We certainly feel that without these citizen rescuers who stopped to help, both girls could have been worse off. The young lady who jumped in to help her friend is a young hero and showed incredible bravery.

In these cases, as time continues to hopefully bring healing to those affected, I hope to be able to present recognition of those involved. Perhaps in the next meeting or two, we will be able to bring these individuals before our community leaders publicly and share with everyone the heroism and excellence that helped in times of critical need.

AMBULANCE / LOGISTICS

EMS was on the agenda for our last budget committee meeting. I presented a request to use $30,000 from the available $590,980 in the EMS budget for ambulances/vehicles. This money ($30K) was approved for the purchase of a used 2015 F350 4x2 ambulance. The ambulance was a trade-in to an ambulance manufacturer/dealer from Cheatham County. The used ambulance has 122,000 miles on its 6.7 diesel engine and is in good condition for a used front line emergency vehicle. A check was issued and has been sent for payment, the ambulance will be dropped off at our main station this week. We will likely use this truck for now as a replacement for the ambulance that was struck by a semi in the snow/ice on I-65 on December 22nd. That ambulance had what appears to be minor damage and will be sent off in coming weeks for repair. This used ambulance will provide a reliable ambulance to use in the meantime and then serve as a "reserve" thereafter.

Out of our current fleet, only one ambulance in Robertson County's fleet has less than 100,000 miles on it. We have a total of 12 units now with the purchase of the used one. Some trucks have over 250,000 miles and are still front line, daily use emergency vehicles. We are keeping them as well maintained as possible. This current budget allows for two new units. We are going out for a sealed bid process on these and expect a turn around now of 6-10 months, depending on how soon we can get our order placed. Another ambulance, already funded from the 2021 FY budget is due to arrive in April 2023. These will need stretcher systems in them, a cost for three of these systems will be right at $140K, another part of the $590K in that budget line.

PLACING A SECOND UNIT IN WHITE HOUSE

Commissioner Stubblefield and Commissioner Pierce have now seen firsthand the design and layout of the White House fire station on Hwy 76 where our "medic 4" is stationed. We had discussed some light construction options to add 2 bunk rooms and repair a garage door opener there to house a second ambulance and crew. For now, as an immediate option, I am working to get a quote for the garage door opener and repairs and once a place is fixed for the ambulance, we may go ahead and send the 3rd Springfield unit to Whitehouse for the first 12 hours of the shifts that unit is in service. On many days, units from Springfield go into Whitehouse to stand-by or run calls, especially during busier day time hours. This should provide more EMS infrastructure into that area during those peak times.

STAFFING and PERSONNEL

At the time of this report, EMS currently has 8 open positions. This is 8/51 field personnel… so approximately 15% down on staffing. We have thankfully hired two more personnel last week. We continue to recruit and work to retain personnel in our specialized job market. I hope to further present and progress toward a solution on some pay rate challenges we have discovered within the EMS department. This is not to seek raises outside of budget planning, but more so to correct inequities to develop a fair and "HR appropriate" pay scale until we can develop something more formative and tangible in the coming 23-24 fiscal budget planning. In summary, on this issue we are working to be proactive and get ahead of issues to protect the department and County as a whole.

Along with staffing and personnel reporting, the EMS department has an open Captain's position and an open Lieutenant's position. Our Assistant Director's position is also still open, however that role is being maintained currently by myself and our Training Officer, Captain Hutcherson. The open shift captain and lieutenant spots are important front line supervisory positions that I plan to get filled very soon. I have a panel of entrusted colleagues who are Chiefs, Directors and Leaders from other County's and departments who will be helping me review applicants in February. This will give plenty of time for those interested in promoting to gather their resumes and complete applicant assignments. Using the panel of experts from other departments and counties will help ensure a fair and non-bias assessment based on real credentials and qualifications. I think this will help identify the most deserving candidates for the positions currently open. This will use the similar processes we used in other services I have worked with and ensures fairness and equity to promote a more profession, formative and HR driven approach.

Thank you for your support of our EMS department and the people who serve our families, friends and neighbors. I continue to be proud of the decision to come work again with the Robertson County team. Our employees make me proud and represent all of us very well in the great work they do. As always, if I can provide any further detail or answers for anyone, please reach out. I am attaching our most recent, Dec 2022 budget report as well.

Stay Safe,

_____
Brent Dyer, Director/Chief
Robertson County EMS
bdyer@robertsonems.org
(615)384-2186 office

Fund : **101** Sub-Fund:

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
55130	**Ambulance Service**							
101			(86,756.00)	(86,756.00)	20,973.76	(65,782.24)	24.18%	7,118.40
	County Official/Administrative Officer		0.00		0.00			0.00
131			(2,136,495.00)	(2,136,495.00)	811,895.51	(1,324,599.49)	38.00%	133,825.09
	Medical Personnel		0.00		0.00			0.00
162			(257,727.00)	(257,727.00)	102,246.56	(155,480.44)	39.67%	13,186.70
	Clerical Personnel		0.00		0.00			0.00
169			(168,222.00)	(168,222.00)	14,820.79	(153,401.21)	8.81%	7,220.28
	Part-Time Personnel		0.00		0.00			0.00
187			(1,565,543.00)	(1,565,543.00)	782,699.99	(782,843.01)	50.00%	125,945.23
	Overtime Pay		0.00		0.00			0.00
201			(261,314.00)	(261,314.00)	111,106.14	(150,207.86)	42.52%	17,214.03
	Social Security		0.00		0.00			0.00
204			(267,070.00)	(267,070.00)	118,725.10	(148,344.90)	44.45%	18,446.43
	State Retirement		0.00		0.00			0.00
212			(61,114.00)	(61,114.00)	25,984.48	(35,129.52)	42.52%	4,025.86
	Employer Medicare Liability		0.00		0.00			0.00
307			(28,193.00)	(28,193.00)	20,267.55	(7,925.45)	71.89%	1,540.53
	Communication		0.00		0.00			0.00
317			(10,000.00)	(10,000.00)	3,594.99	(6,405.01)	35.95%	0.00
	Data Processing Services		0.00		0.00			0.00
318			(5,000.00)	(5,000.00)	6,564.72	1,564.72	131.29%	174.69
	Debt Collection Services		0.00		0.00			0.00
320			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Dues And Memberships		0.00		0.00			0.00
333			(3,500.00)	(3,500.00)	0.00	(3,500.00)	0.00%	0.00
	Licenses		0.00		0.00			0.00
335			(43,000.00)	(43,000.00)	28,637.42	(14,362.58)	66.60%	268.32
	Maintenance And Repair Services-Buildings		0.00		0.00			0.00
336			(42,627.00)	(42,627.00)	5,181.55	(37,445.45)	12.16%	0.00
	Maintenance And Repair Services-Equipment		0.00		0.00			0.00

Fund : **101** Sub-Fund:

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
338			(130,000.00)	(130,000.00)	62,931.98	(67,068.02)	48.41%	12,917.62
	Maintenance And Repair Services-Vehicles		0.00		0.00			0.00
347			(600.00)	(600.00)	222.18	(377.82)	37.03%	0.00
	Pest Control		0.00		0.00			0.00
348			(2,000.00)	(2,000.00)	240.00	(1,760.00)	12.00%	0.00
	Postal Charges		0.00		0.00			0.00
349			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
	Printing, Stationery And Forms		0.00		0.00			0.00
350			(8,549.00)	(8,549.00)	4,462.68	(4,086.32)	52.20%	743.78
	Internet Connectivity		0.00		0.00			0.00
351	101		(3,600.00)	(3,600.00)	1,800.00	(1,800.00)	50.00%	300.00
	Rentals		0.00		0.00			0.00
351	201		(1,214.00)	(1,214.00)	552.00	(662.00)	45.47%	92.00
	Rentals		0.00		0.00			0.00
359			(7,000.00)	(7,000.00)	3,744.33	(3,255.67)	53.49%	675.56
	Disposal Fees		0.00		0.00			0.00
399			(6,000.00)	(6,000.00)	2,700.00	(3,300.00)	45.00%	450.00
	Other Contracted Services		0.00		0.00			0.00
399	501		(175,000.00)	(175,000.00)	8,251.82	(166,748.18)	4.72%	0.00
	Other Contracted Services		0.00		0.00			0.00
399	601		(9,000.00)	(9,000.00)	4,260.00	(4,740.00)	47.33%	710.00
	Other Contracted Services		0.00		0.00			0.00
410			(11,000.00)	(11,000.00)	4,412.31	(6,587.69)	40.11%	1,500.62
	Custodial Supplies		0.00		0.00			0.00
413			(275,000.00)	(275,000.00)	115,039.21	(159,960.79)	41.83%	23,121.05
	Drugs And Medical Supplies		0.00		0.00			0.00
413	OXYGN		(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00%	0.00
	Drugs And Medical Supplies		0.00		0.00			0.00
415			(21,507.00)	(21,507.00)	12,113.16	(9,393.84)	56.32%	1,565.88
	Electricity		0.00		0.00			0.00
425			(138,000.00)	(138,000.00)	59,703.66	(78,296.34)	43.26%	8,238.87
	Gasoline		0.00		0.00			0.00

Fund : **101** Sub-Fund:

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
434			(3,636.00)	(3,636.00)	788.54	(2,847.46)	21.69%	317.35
	Natural Gas		0.00		0.00			0.00
435			(13,000.00)	(13,000.00)	6,587.84	(6,412.16)	50.68%	813.56
	Office Supplies		0.00		0.00			0.00
450			(18,000.00)	(18,000.00)	10,967.95	(7,032.05)	60.93%	2,799.10
	Tires And Tubes		0.00		0.00			0.00
451			(43,000.00)	(43,000.00)	8,658.12	(34,341.88)	20.14%	159.30
	Uniforms		0.00		0.00			0.00
454			(9,922.00)	(9,922.00)	4,726.00	(5,196.00)	47.63%	755.87
	Water And Sewer		0.00		0.00			0.00
513			(344,290.00)	(344,290.00)	344,290.00	0.00	100.00%	0.00
	Workman's Compensation Insurance		0.00		0.00			0.00
524			(48,000.00)	(48,000.00)	20,017.99	(27,982.01)	41.70%	0.00
	In Service/Staff Development		0.00		0.00			0.00
599			(15,000.00)	(15,000.00)	3,364.97	(11,635.03)	22.43%	622.49
	Other Charges		0.00		0.00			0.00
599	TNCAR		(75,000.00)	(75,000.00)	99,480.92	24,480.92	132.64%	30,075.34
	Other Charges		0.00		0.00			0.00
718			(290,980.00)	(590,980.00)	0.00	(590,980.00)	0.00%	0.00
	Motor Vehicles		(300,000.00)		0.00			0.00
799			(12,300.00)	(12,300.00)	664.05	(11,635.95)	5.40%	0.00
	Other Capital Outlay		0.00		0.00			0.00
	Total 55130	**Ambulance Service**	**(6,615,159.00)**	**(6,915,159.00)**	**2,832,678.27**	**(4,082,480.73)**	**40.96 %**	**414,823.95**
			(300,000.00)		**0.00**			**0.00**

Fund : **101** Sub-Fund:

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
Total For Fund:	**101**		(6,615,159.00)	(6,915,159.00)	2,832,678.27	(4,082,480.73)	40.96 %	414,823.95
			(300,000.00)		0.00			0.00

ROBERTSON COUNTY REGIONAL PLANNING COMMISSION

Robertson County Office Building
527 South Brown Street
Springfield, Tennessee 37172
Tel. (615) 384-3666

PLANNING AND ZONING

12-01-2022 / 12-31-2022

To: All Robertson County Commissioners
From: Robertson County Planning Office

Re: Growth Data

Single-Family Dwelling Permit	5
Other Permits Issued	21
Plumbing Permits Issued	8
Mechanical Permits Issued	11
Total Permits Issued	26
Commercial / Industrial AFT Collected	$ 904.50

Permits	Rezonings	Site Plans	Subdivisions	Appeals Board	Adequate Facilities Tax
$ 12784.61	$2378.00	$ 0.00	$ 0.00	$ 0.00	$ 73809.50

ADEQUATE FACILITIES TAX

	2020 – 2021	Previous YTD	2021-2022	Year to Date
July	$ 286,921.50	$ 286,921.50	$ 202,922.10	$ 202,922.10
August	$ 254,365.50	$ 541,287.00	$ 770,511.60	$ 973,433.70
September	$ 210,313.49	$ 751,600.49	$ 195,084.20	$ 1,168,517.90
October	$ 170,812.50	$ 922,412.99	$ 192,585.20	$ 1,361,103.10
November	$ 236,523.60	$ 1,158,936.59	$ 120,858.00	$ 1,481,961.10
December	$ 200,116.50	$ 1,359,053.09	$ 73,809.50	$ 1,550,809.60
January	$ 100,134.90	$ 1,459,187.99		
February	$ 109,845.00	$ 1,569,032.99		
March	$ 236,655.40	$ 1,805,688.39		
April	$ 208,922.00	$ 2,014,610.39		
May	$ 246,126.30	$ 2,260,736.69		
June	$ 232,897.50	$ 2,493,634.19		

Miscellaneous Receipts By Territory

Residential

Property Territory	Receipt Number	Session	Date Paid	Revenue Amount
CROSS PLAINS	2022-8184	12/06/2022RM	12/05/2022	$3,064.50
		Summary for CROSS PLAINS (1 detail records)		**$3,064.50**
COOPERTOWN	2022-8190	12/09/2022RM	12/09/2022	$5,000.00
		Summary for COOPERTOWN (1 detail records)		**$5,000.00**
GREENBRIER	2022-8198	12/16/2022bil	12/14/2022	$2,941.50
	2022-8197	12/16/2022bil	12/14/2022	$1,858.50
		Summary for GREENBRIER (2 detail records)		**$4,800.00**
RIDGETOP	2022-8213	01/06/2023bil	12/29/2022	$2,448.00
		Summary for RIDGETOP (1 detail records)		**$2,448.00**
SPRINGFIELD	2022-8188	12/09/2022RM	12/06/2022	$2,308.50
	2022-8175	12/06/2022RM	12/05/2022	$2,308.50
	2022-8176	12/06/2022RM	12/05/2022	$2,308.50
	2022-8177	12/06/2022RM	12/05/2022	$2,308.50
	2022-8178	12/06/2022RM	12/05/2022	$2,128.50
	2022-8179	12/06/2022RM	12/05/2022	$2,128.50
	2022-8180	12/06/2022RM	12/05/2022	$2,128.50
	2022-8181	12/06/2022RM	12/05/2022	$2,128.50
	2022-8182	12/06/2022RM	12/05/2022	$2,128.50
	2022-8183	12/06/2022RM	12/05/2022	$2,128.50
	2022-8185	12/09/2022RM	12/06/2022	$2,070.00
	2022-8174	12/06/2022RM	12/05/2022	$2,308.50
	2022-8187	12/09/2022RM	12/06/2022	$2,070.00
	2022-8189	12/09/2022RM	12/06/2022	$2,308.50
	2022-8200	12/16/2022bil	12/15/2022	$1,800.00
	2022-8201	12/16/2022bil	12/15/2022	$1,800.00
	2022-8207	12/16/2022RM	12/28/2022	$1,755.00
	2022-8208	01/06/2023bil	12/29/2022	$1,897.50
	2022-8209	01/06/2023bil	12/29/2022	$1,965.00
	2022-8210	01/06/2023bil	12/29/2022	$1,575.00
	2022-8186	12/09/2022RM	12/06/2022	$2,070.00
		Summary for SPRINGFIELD (21 detail records)		**$43,624.50**
WHITEHOUSE	2022-8193	12/16/2022pg	12/13/2022	$2,007.00
		Summary for WHITEHOUSE (1 detail records)		**$2,007.00**
			Grand Total	**$60,944.00**

Miscellaneous Receipts By Territory

Commercial

Property Territory	Receipt Number	Session	Date Paid	Revenue Amount
CROSS PLAINS	2022-8191	12-09-2022GEJ	12/13/2022	$3,500.00
		Summary for CROSS PLAINS (1 detail records)		**$3,500.00**
PLEASANT VIEW FIRE	2022-8171	12/06/2022GEJ	12/02/2022	$3,500.00
		Summary for PLEASANT VIEW FIRE (1 detail records)		**$3,500.00**
			Grand Total	**$7,000.00**

Property Territory	Receipt Number	Session	Date Paid	Revenue Amount
SPRINGFIELD	2022-8204	12/16/2022RM	12/21/2022	$904.50
		Summary for SPRINGFIELD (1 detail records)		**$904.50**
			Grand Total	**$904.50**

December 2022 AFT **$73,809.50**

ROBERTSON COUNTY, TENNESSEE

FINANCIAL REPORT

NOVEMBER 30, 2022

UNAUDITED

PREPARED BY
FINANCE DEPARTMENT

JODY STEWART
FINANCE DIRECTOR

ROBERTSON COUNTY, TENNESSEE

UNAUDITED FINANCIAL REPORT

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Robertson County Tennessee

Jody Stewart, Finance Director
Finance Department
523 South Brown Street, Springfield, TN 37172
(615) 384-0202 *Fax (615) 384-0237*

December 31, 2022

Board of County Commissioners
Robertson County Courthouse
Springfield, Tennessee 37172

Dear Commissioners:

The unaudited financial report for the period ended November 30, 2022 is submitted herewith. This report was prepared by the Finance Department, and I believe the data is accurate in all material aspects, and that it is presented in a manner designed to set forth the financial position and results of operations of the various funds.

This report includes financial statements of all entities over which Robertson County exercises oversight responsibility, based upon criteria established by the Governmental Accounting Standards Board, except for the Robertson County Trustee, Clerks, Register and Sheriff.

The accounting records for the governmental fund types are maintained on a modified accrual basis. Revenues are recognized when they become both measurable and available as net current assets, except property taxes are recognized on the cash basis.

Expenditures are generally recognized when the liability is incurred, except principal and interest on long term debt is recognized when due, and encumbrances are recognized as expenditures for budgetary purposes in the period they are created. Reserve For Encumbrances represents contracts, purchase orders and other commitments to be completed in subsequent accounting periods.

All Reserves, with the exception of Reserve For Encumbrances, indicate unexpended revenues that are legally required to be expended for specific purposes in subsequent accounting periods.

The County is required by State statute to adopt annual budgets for the General Fund, Special Revenue Funds and Debt Service Fund. These budgets must be adopted on the basis where current available funds are sufficient to meet current expenditures. The sum of expenditures and encumbrances may not legally exceed authorized appropriations. All unencumbered appropriations lapse at year end.

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets and the reliability of financial records for the preparation of financial reports. The concept of reasonable assurance recognizes that the cost of an internal control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management. All internal accounting control evaluations and judgments occur within this framework.

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds included in this financial report are as follows:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted to expenditures for specific purposes. Special Revenue Funds include the Sanitation/Solid Waste Fund, Highway Fund and School Fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for and the payment of long-term debt principal and interest.

General Capital Projects Fund - The General Capital Projects Fund is used to account for financial resources specified to be used for the acquisition or construction of major capital facilities for the County other than those for the Sanitation/Solid Waste Fund, Highway Fund and School Fund.

Community Development / RCEDB / Red River Preserve PILOT Fund – The Community Development / RCEDB / Red River Preserve PILOT Fund is used to account for financial resources collected through Payments In Lieu Of Taxes (PILOT) and expenditures for the Red River Preserve Project. The Robertson County Industrial Development Board also known as the Robertson County Economic Development Board (RCEDB) is required to request approval from the County legislative body if funds are required for any County project other than the Red River Preserve.

School Capital Projects Fund - The School Capital Projects Fund is used to account for financial resources specified to be used for the acquisition or construction of major capital facilities for the School Fund.

County Medical Self Insurance Fund – The County Medical Self Insurance Fund is used to account for financial resources regarding collections of insurance premiums from the County and employees. This fund also accounts for payment of all medical claims for County employees plus the payment of administrative and stop loss fees to Blue Cross Blue Shield of Tennessee. Blue Cross Blue Shield of Tennessee is the County's Third-Party Administrator (TPA) of the County Medical Self Insurance Plan.

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I express my appreciation to these employees. I also thank the County Commissioners and all other officials and employees for their cooperation and support in conducting the financial activities of the County in a progressive and responsible manner.

Should you have any questions, please advise.

Respectfully,

Jody Stewart

Jody Stewart

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
GENERAL FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH ON HAND		725.00	
CASH WITH TRUSTEE		14,186,936.22	
COUNTY SELF FUNDED INSURANCE - FUND 263 CASH		2,410,208.27	
AMERICAN RESCUE PLAN ACT OF 2021-FUND 127 CASH		11,462,932.87	
ACCOUNTS RECEIVABLE		0.00	
PROPERTY TAXES RECEIVABLE		0.00	
TOTAL CURRENT ASSETS			28,060,802.36
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE / ACCRUED PAYROLL		1,201.74	
AMERICAN RESCUE PLAN ACT OF 2021-FUND 127		11,462,932.87	
ESCROW PAYABLE - RENT DEPOSIT - BLDG. SOLD - SEPT 2022		0.00	
COUNTY SELF FUNDED INSURANCE - FUND 263		2,410,208.27	
TOTAL CURRENT LIABILITIES			13,874,342.88
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		678,303.30	
BEGINNING FUND BALANCE	16,986,863.53		
PLUS CURRENT REVENUES	11,133,097.75		
LESS CURRENT EXPENSES	16,216,413.81		
UNRESERVED FUND BALANCE		11,903,547.47	
PLUS RESERVED FUND BALANCE		1,604,608.71	
TOTAL FUND EQUITY			14,186,459.48
TOTAL LIABILITIES AND FUND EQUITY			28,060,802.36

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
GENERAL FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
CURRENT PROPERTY TAX COLLECTIONS	21,583,000.00	2,158,278.46	(19,424,721.54)
TRUSTEE'S P. T. COLLECTIONS - PRIOR YEAR	215,000.00	0.00	(215,000.00)
CHANCERY COURT P. T. COLLECTIONS - PRIOR YEARS	59,000.00	20,537.32	(38,462.68)
PROPERTY TAX INTEREST & PENALTY COLLECTIONS	80,000.00	21,033.45	(58,966.55)
PAYMENTS IN LIEU OF PROPERTY TAX	506,785.00	10,601.27	(496,183.73)
HOTEL / MOTEL TAX	1,430,000.00	338,343.15	(1,091,656.85)
LITIGATION TAXES - GENERAL	266,000.00	93,654.42	(172,345.58)
BANK EXCISE TAX	378,814.00	0.00	(378,814.00)
WHOLESALE BEER TAX	88,000.00	40,512.51	(47,487.49)
CABLE TV FRANCHISE	120,000.00	25,373.61	(94,626.39)
BUILDING PERMITS	640,000.00	186,086.33	(453,913.67)
CIRCUIT COURT FINES	32,000.00	11,261.58	(20,738.42)
GENERAL SESSION COURT FINES	345,000.00	102,890.41	(242,109.59)
JUVENILE COURT FINES	5,500.00	1,385.00	(4,115.00)
CHANCERY COURT OFFICERS COST	7,100.00	2,603.24	(4,496.76)
DRUG COURT FEES & VETERANS TREATMENT COURT FEES	80,000.00	32,412.70	(47,587.30)
AMBULANCE PATIENT CHARGES	2,600,000.00	853,770.41	(1,746,229.59)
SCHOOL PATROL OFFICERS	1,710,000.00	1,710,000.00	0.00
DRIVERS SCHOOL FEES / OTHER GEN SERVICES	154,000.00	159,250.00	5,250.00
COPYING, COMPUTER, PHONE VENDING & FEES	348,672.00	274,024.36	(74,647.64)
OTHER LOCAL REVENUES	1,668,197.00	1,187,437.01	(480,759.99)
COUNTY CLERK FEES	1,290,000.00	416,212.57	(873,787.43)
CIRCUIT COURT CLERK FEES	201,000.00	59,199.73	(141,800.27)
GENERAL SESSIONS COURT FEES	472,000.00	160,790.27	(311,209.73)
CHANCERY COURT FEES	170,000.00	53,385.20	(116,614.80)
JUVENILE COURT FEES	28,000.00	7,861.50	(20,138.50)
REGISTER OF DEEDS FEES	680,000.00	184,070.98	(495,929.02)
SHERIFF FEES	34,000.00	12,319.68	(21,680.32)
TRUSTEE FEES	1,750,000.00	399,036.97	(1,350,963.03)
JUVENILE SERVICES PROGRAM	9,000.00	4,500.00	(4,500.00)
LAW ENFORCEMENT TRAINING PROGRAM	68,000.00	0.00	(68,000.00)
DRUG CONTROL GRANT - DRUG COURT	97,000.00	37,410.31	(59,589.69)
HEALTH DEPARTMENT PROGRAM	845,000.00	146,799.53	(698,200.47)
LITTER PROGRAM	56,400.00	8,711.41	(47,688.59)
STATE BEER TAX	19,194.00	10,442.57	(8,751.43)
STATE ALCOHOLIC BEVERAGE TAX	160,000.00	79,591.72	(80,408.28)
STATE SHARED SPORTS GAMING-OPIOID SETTLEMENT FUNDS	20,000.00	198,223.62	178,223.62
CONTRACTED PRISONER BOARDING	2,700,000.00	755,187.20	(1,944,812.80)
REGISTRAR OF VOTERS SALARY GRANT	15,164.00	3,791.00	(11,373.00)
OTHER STATE GRANTS & REVENUES	14,100.00	7,953.87	(6,146.13)
OTHER FEDERAL THROUGH STATE & FEDERAL REVENUES	36,350.00	36,576.92	226.92
LAW ENFORCEMENT GRANT	5,000.00	9,207.47	4,207.47
DIRECT FEDERAL REVENUE - COVID-19 FUNDS	0.00	0.00	0.00
TRANSFER IN FROM AMERICAN RESCUE PLAN (ARPA)	1,300,000.00	1,300,000.00	0.00
INSURANCE RECOVERY	0.00	12,370.00	12,370.00
TOTAL REVENUES	42,287,276.00	11,133,097.75	(31,154,178.25)

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
GENERAL FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
COUNTY COMMISSION	485,810.00	167,412.94	318,397.06
COUNTY MAYOR	612,835.00	202,677.14	410,157.86
ELECTION COMMISSION	476,427.00	231,319.89	245,107.11
REGISTER OF DEEDS	359,052.00	143,729.60	215,322.40
PLANNING AND ZONING	465,713.00	172,461.16	293,251.84
COUNTY BUILDINGS	1,268,930.00	487,246.37	781,683.63
ARCHIVES	167,109.00	55,557.56	111,551.44
FINANCE DEPARTMENT	684,332.00	273,629.16	410,702.84
PROPERTY ASSESSOR	562,927.00	193,498.77	369,428.23
COUNTY TRUSTEE	334,448.00	142,946.65	191,501.35
COUNTY CLERK	765,883.00	315,265.27	450,617.73
CIRCUIT COURT	1,071,667.00	423,405.53	648,261.47
GENERAL SESSIONS COURT	542,652.00	198,461.51	344,190.49
DRUG COURT	181,424.00	70,325.58	111,098.42
CHANCERY COURT	371,205.00	136,221.29	234,983.71
JUVENILE COURT	522,715.00	182,636.95	340,078.05
COUNTY SHERIFF	16,713,099.00	6,427,850.47	10,285,248.53
FIRE PREVENTION	773,825.00	322,427.10	451,397.90
EMERGENCY MANAGEMENT	216,618.00	91,822.95	124,795.05
HEALTH DEPARTMENT	1,220,618.00	259,446.08	961,171.92
ANIMAL CONTROL	327,083.00	123,278.90	203,804.10
AMBULANCE SERVICE	6,915,159.00	2,417,854.32	4,497,304.68
LITTER GRANT PROGRAM	72,602.00	23,628.61	48,973.39
AGRICULTURE EXTENSION SERVICE	191,356.00	42,239.36	149,116.64
OTHER CHARGES	7,058,323.00	2,778,593.65	4,279,729.35
CONTRIBUTIONS TO OTHER AGENCIES	639,954.00	332,477.00	307,477.00
OPERATING TRANSFER	0.00	0.00	0.00
TOTAL EXPENSES	43,001,766.00	16,216,413.81	26,785,352.19

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
TOTAL REVENUES	42,287,276.00	11,133,097.75	(31,154,178.25)
TOTAL EXPENSES	43,001,766.00	16,216,413.81	26,785,352.19
EXCESS REVENUES (EXPENSES)	(714,490.00)	(5,083,316.06)	(4,368,826.06)
BEGINNING UNRESERVED FUND BALANCE	16,986,863.53	16,986,863.53	0.00
ENDING UNRESERVED FUND BALANCE	16,272,373.53	11,903,547.47	(4,368,826.06)

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
SOLID WASTE/SANITATION FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH ON HAND		700.00	
CASH WITH TRUSTEE		1,827,148.64	
ACCOUNTS RECEIVABLE		0.00	
PROPERTY TAXES RECEIVABLE		0.00	
TOTAL CURRENT ASSETS			1,827,848.64
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE / ACCRUED PAYROLL		0.00	
OTHER LOANS PAYABLE - CURRENT (DEBT SERVICE FUND 151)/PAID OFF DECEMBER		0.00	
TOTAL CURRENT LIABILITIES		0.00	
TOTAL CURRENT AND LONG - TERM LIABILITIES			0.00
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		9,463.80	
BEGINNING FUND BALANCE	1,789,340.86		
PLUS CURRENT REVENUES	1,741,693.81		
LESS CURRENT EXPENSES	1,812,649.83		
UNRESERVED FUND BALANCE		1,718,384.84	
PLUS RESERVED FUND BALANCE		100,000.00	
TOTAL FUND EQUITY			1,827,848.64
TOTAL LIABILITIES AND FUND EQUITY			1,827,848.64

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
SOLID WASTE/SANITATION FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
CURRENT PROPERTY TAX COLLECTIONS	955,000.00	95,094.09	(859,905.91)
TRUSTEE'S P. T. COLLECTIONS - PRIOR YEAR	9,345.00	0.00	(9,345.00)
CHANCERY COURT P. T. COLLECTIONS - PRIOR YEARS	2,438.00	908.75	(1,529.25)
PROPERTY TAX INTEREST & PENALTY COLLECTIONS	3,610.00	930.66	(2,679.34)
DISPOSAL FEE	3,126,437.00	1,594,001.18	(1,532,435.82)
RECYCLED MATERIALS	23,170.00	23,724.67	554.67
OTHER LOCAL REVENUES / MISC. REFUNDS	40,000.00	27,034.46	(12,965.54)
SALE OF EQUIPMENT	0.00	0.00	0.00
SOLID WASTE GRANTS - OTHER STATE REVENUES	0.00	0.00	0.00
INSURANCE RECOVERY	0.00	0.00	0.00
TOTAL REVENUES	4,160,000.00	1,741,693.81	(2,418,306.19)

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
SOLID WASTE/SANITATION FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
CONVENIENCE CENTERS	339,440.00	132,250.35	207,189.65
TRANSFER STATIONS	3,548,428.00	1,571,175.92	1,977,252.08
RECYCLING CENTER	68,747.00	19,411.40	49,335.60
POSTCLOSURE CARE COSTS	123,984.00	20,414.70	103,569.30
OTHER CHARGES	194,401.00	69,397.46	125,003.54
OPERATING TRANSFER	0.00	0.00	0.00
TOTAL EXPENSES	4,275,000.00	1,812,649.83	2,462,350.17

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
SOLID WASTE/SANITATION FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
TOTAL REVENUES	4,160,000.00	1,741,693.81	(2,418,306.19)
TOTAL EXPENSES	4,275,000.00	1,812,649.83	2,462,350.17
EXCESS REVENUES (EXPENSES)	(115,000.00)	(70,956.02)	44,043.98
BEGINNING UNRESERVED FUND BALANCE	1,789,340.86	1,789,340.86	0.00
ENDING UNRESERVED FUND BALANCE	1,674,340.86	1,718,384.84	44,043.98

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
HIGHWAY FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH WITH TRUSTEE		1,994,312.71	
ACCOUNTS RECEIVABLE		0.00	
TOTAL CURRENT ASSETS			1,994,312.71
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE / ACCRUED PAYROLL		0.00	
NOTES PAYABLE		0.00	
TOTAL CURRENT LIABILITIES			0.00
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		75,628.50	
BEGINNING FUND BALANCE	2,048,675.45		
PLUS CURRENT REVENUES	1,937,818.86		
LESS CURRENT EXPENSES	2,467,810.10		
UNRESERVED FUND BALANCE		1,518,684.21	
PLUS RESERVED FUND BALANCE		400,000.00	
TOTAL FUND EQUITY			1,994,312.71
TOTAL LIABILITIES AND FUND EQUITY			1,994,312.71

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
HIGHWAY FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
WHEEL TAX	1,123,151.00	404,552.13	(718,598.87)
MINERAL SEVERANCE TAX	218,521.00	61,148.80	(157,372.20)
PERMITS	14,700.00	4,700.00	(10,000.00)
GENERAL SERVICE CHARGES	55,497.00	16,400.00	(39,097.00)
OTHER LOCAL REVENUES	8,112.00	32,411.35	24,299.35
SALE OF EQUIPMENT	0.00	0.00	0.00
STATE OF TENNESSEE-LOCAL GOV DIRECT APP GRANT-LGDAG	0.00	0.00	0.00
BRIDGE PROGRAM	0.00	0.00	0.00
STATE AID PROGRAM	200,000.00	375,173.74	175,173.74
GASOLINE & MOTOR FUEL TAX	2,978,849.00	1,027,353.48	(1,951,495.52)
PETROLEUM SPECIAL TAX	48,170.00	16,079.36	(32,090.64)
STATE OF TENNESSEE-OTHER STATE REVENUE	0.00	0.00	0.00
INSURANCE RECOVERY	0.00	0.00	0.00
TOTAL REVENUES	4,647,000.00	1,937,818.86	(2,709,181.14)

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
HIGHWAY FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
ADMINISTRATION	446,936.00	203,141.84	243,794.16
HIGHWAY MAINTENANCE	3,242,025.00	1,506,869.13	1,735,155.87
EQUIPMENT OPERATION	569,288.00	184,891.73	384,396.27
OTHER CHARGES	416,751.00	182,096.45	234,654.55
CAPITAL OUTLAY	770,000.00	390,810.95	379,189.05
TOTAL EXPENSES	5,445,000.00	2,467,810.10	2,977,189.90

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
HIGHWAY FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
TOTAL REVENUES	4,647,000.00	1,937,818.86	(2,709,181.14)
TOTAL EXPENSES	5,445,000.00	2,467,810.10	2,977,189.90
EXCESS REVENUES (EXPENSES)	(798,000.00)	(529,991.24)	268,008.76
BEGINNING UNRESERVED FUND BALANCE	2,048,675.45	2,048,675.45	0.00
ENDING UNRESERVED FUND BALANCE	1,250,675.45	1,518,684.21	268,008.76

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
SCHOOL FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH WITH TRUSTEE		16,146,100.58	
ACCOUNTS RECEIVABLE		0.00	
PROPERTY TAXES RECEIVABLE		0.00	
TOTAL CURRENT ASSETS			16,146,100.58
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE		1,650,035.05	
RETAINAGE PAYABLE		9,210.94	
TOTAL CURRENT LIABILITIES			1,659,245.99
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		3,103,070.32	
BEGINNING FUND BALANCE	23,468,074.82		
PLUS CURRENT REVENUES	46,692,128.92		
LESS CURRENT EXPENSES	59,738,413.69		
UNRESERVED FUND BALANCE		10,421,790.05	
PLUS RESERVED FUND BALANCE (AFTER CARE & TECHNOLOGY)		961,994.22	
TOTAL FUND EQUITY			14,486,854.59
TOTAL LIABILITIES AND FUND EQUITY			16,146,100.58

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
SCHOOL FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
CURRENT PROPERTY TAX COLLECTIONS	17,190,000.00	1,711,314.74	(15,478,685.26)
TRUSTEE'S P. T. COLLECTIONS - PRIOR YEAR	350,000.00	0.00	(350,000.00)
CHANCERY COURT P. T. COLLECTIONS - PRIOR YEARS	205,000.00	16,357.14	(188,642.86)
PROPERTY TAX INTEREST & PENALTY COLLECTIONS	150,000.00	16,752.33	(133,247.67)
PAYMENTS IN LIEU OF PROPERTY TAX	900,000.00	265,794.24	(634,205.76)
SALES TAX	15,000,000.00	6,358,608.59	(8,641,391.41)
BUSINESS TAX	950,000.00	128,323.64	(821,676.36)
MIXED DRINK TAX	75,000.00	23,887.03	(51,112.97)
INTERSTATE TELECOMMUNICATIONS TAX	0.00	0.00	0.00
MARRIAGE LICENSES	3,500.00	2,080.50	(1,419.50)
CHARGES FOR CURRENT SERVICES	1,119,000.00	789,614.62	(329,385.38)
EDUCATION CHARGES	20,000.00	0.00	(20,000.00)
OTHER LOCAL REVENUES	217,500.00	37,946.17	(179,553.83)
STATE OF TENNESSEE	88,604,173.00	35,011,519.39	(53,592,653.61)
FEDERAL GOVERNMENT	4,750,188.00	2,282,232.28	(2,467,955.72)
CONTRACTED SERVICES	108,000.00	30,646.83	(77,353.17)
INSURANCE RECOVERY	50,000.00	17,051.42	(32,948.58)
OPERATING TRANSFERS IN FROM FEDERAL PROJECTS	0.00	0.00	0.00
TOTAL REVENUES	129,692,361.00	46,692,128.92	(83,000,232.08)

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
SCHOOL FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
REGULAR EDUCATION PROGRAM	57,484,855.00	19,118,589.28	38,366,265.72
ALTERNATIVE EDUCATION PROGRAM	1,061,430.00	353,568.13	707,861.87
SPECIAL EDUCATION PROGRAM	8,727,700.00	2,737,228.73	5,990,471.27
VOCATIONAL EDUCATION PROGRAM	4,186,200.00	1,405,634.07	2,780,565.93
STUDENT BODY EDUCATION PROGRAM	12,640,000.00	11,830,923.50	809,076.50
ADULT EDUCATION PROGRAM	0.00	0.00	0.00
ATTENDANCE SERVICES SUPPORT	960,100.00	375,582.89	584,517.11
HEALTH SERVICES SUPPORT	1,783,100.00	357,564.66	1,425,535.34
OTHER STUDENT SUPPORT	4,207,400.00	2,610,406.14	1,596,993.86
REGULAR EDUCATION SUPPORT	2,681,500.00	1,120,331.52	1,561,168.48
ALTERNATIVE EDUCATION SUPPORT	0.00	0.00	0.00
SPECIAL EDUCATION SUPPORT	1,104,115.00	343,484.36	760,630.64
VOCATIONAL EDUCATION SUPPORT	320,000.00	110,757.73	209,242.27
TECHNOLOGY	1,857,800.00	640,991.60	1,216,808.40
BOARD OF EDUCATION	1,630,220.00	1,039,887.04	590,332.96
DIRECTOR'S OFFICE	611,600.00	265,371.13	346,228.87
PRINCIPALS' OFFICES	8,678,900.00	3,202,453.72	5,476,446.28
FISCAL SERVICES	313,450.00	130,252.79	183,197.21
HUMAN RESOURCES	390,400.00	183,249.03	207,150.97
PLANT OPERATION	6,275,700.00	2,855,389.18	3,420,310.82
PLANT MAINTENANCE	2,954,900.00	1,440,140.68	1,514,759.32
TRANSPORTATION	7,757,500.00	2,619,909.30	5,137,590.70
FOOD SERVICES	4,556,550.00	2,187,133.44	2,369,416.56
COMMUNITY SERVICES	1,072,100.00	579,458.18	492,641.82
PRE - K PROGRAM	1,229,100.00	486,082.55	743,017.45
CAPITAL OUTLAY	3,220,000.00	3,001,493.04	218,506.96
OPERATING TRANSFER	742,550.00	742,531.00	19.00
TOTAL EXPENSES	136,447,170.00	59,738,413.69	76,708,756.31

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
SCHOOL FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
TOTAL REVENUES	129,692,361.00	46,692,128.92	(83,000,232.08)
TOTAL EXPENSES	136,447,170.00	59,738,413.69	76,708,756.31
EXCESS REVENUES (EXPENSES)	(6,754,809.00)	(13,046,284.77)	(6,291,475.77)
BEGINNING UNRESERVED FUND BALANCE	23,468,074.82	23,468,074.82	0.00
ENDING UNRESERVED FUND BALANCE	16,713,265.82	10,421,790.05	(6,291,475.77)

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
DEBT SERVICE FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH WITH TRUSTEE		19,380,150.33	
ACCOUNTS RECEIVABLE		0.00	
PROPERTY TAXES RECEIVABLE		0.00	
TOTAL CURRENT ASSETS		21,092,857.43	
TOTAL CURRENT ASSETS			21,092,857.43
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE		0.00	
TOTAL CURRENT LIABILITIES			0.00
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		0.00	
BEGINNING FUND BALANCE	17,068,515.76		
PLUS CURRENT REVENUES	5,589,910.84		
LESS CURRENT EXPENSES	1,565,569.17		
UNRESERVED FUND BALANCE		21,092,857.43	
PLUS RESERVED FUND BALANCE		0.00	
PLUS RESERVED FUND BALANCE		0.00	
TOTAL FUND EQUITY			21,092,857.43
TOTAL LIABILITIES AND FUND EQUITY			21,092,857.43

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
DEBT SERVICE FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
CURRENT PROPERTY TAX COLLECTIONS	9,471,690.00	935,093.58	(8,536,596.42)
TRUSTEE'S P. T. COLLECTIONS - PRIOR YEAR	92,715.00	0.00	(92,715.00)
CHANCERY COURT P. T. COLLECTIONS - PRIOR YEARS	24,181.00	9,012.78	(15,168.22)
PROPERTY TAX INTEREST & PENALTY COLLECTIONS	31,829.00	9,230.44	(22,598.56)
WHEEL TAX	5,149,157.00	1,851,731.61	(3,297,425.39)
LITIGATION TAX - JAIL	315,737.00	111,338.79	(204,398.21)
ADEQUATE FACILITIES TAX	2,485,980.00	1,473,004.60	(1,012,975.40)
INTEREST EARNED - Other Investments	223,180.00	444,995.91	221,815.91
SALE OF EQUIPMENT	0.00	12,972.13	12,972.13
SALE OF PROPERTY	0.00	0.00	0.00
OTHER LOCAL REVENUES - RENT ON DMV BUILDING	0.00	0.00	0.00
BONDS ISSUED	0.00	0.00	0.00
REFUNDING DEBT ISSUED	0.00	0.00	0.00
PREMIUMS ON DEBT ISSUED	0.00	0.00	0.00
OPERATING TRANSFERS	742,531.00	742,531.00	0.00
TOTAL REVENUES	18,537,000.00	5,589,910.84	(12,947,089.16)

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
DEBT SERVICE FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
GENERAL DEBT SERVICE:			
PRINCIPAL ON BONDS	2,945,285.00	0.00	2,945,285.00
PRINCIPAL ON NOTES	0.00	0.00	0.00
INTEREST ON BONDS	581,684.00	290,841.84	290,842.16
INTEREST ON NOTES	0.00	0.00	0.00
TOTAL GENERAL DEBT SERVICE	3,526,969.00	290,841.84	3,236,127.16
HIGHWAY DEBT SERVICE:			
PRINCIPAL ON BONDS	0.00	0.00	0.00
PRINCIPAL ON NOTES	0.00	0.00	0.00
INTEREST ON BONDS	0.00	0.00	0.00
INTEREST ON NOTES	0.00	0.00	0.00
TOTAL HIGHWAY DEBT SERVICE	0.00	0.00	0.00
SCHOOL DEBT SERVICE:			
PRINCIPAL ON BONDS	9,094,716.00	0.00	9,094,716.00
PRINCIPAL ON NOTES	0.00	0.00	0.00
INTEREST ON BONDS	2,428,750.00	1,214,375.04	1,214,374.96
INTEREST ON NOTES	0.00	0.00	0.00
TOTAL SCHOOL DEBT SERVICE	11,523,466.00	1,214,375.04	10,309,090.96
OTHER DEBT SERVICE EXPENSES:			
TRUSTEE'S COMMISSION	290,565.00	58,902.29	231,662.71
OTHER DEBT SERVICE COSTS	12,000.00	1,450.00	10,550.00
TOTAL OTHER DEBT SERVICE EXPENSES	302,565.00	60,352.29	242,212.71
OTHER DEBT SERVICE EXPENSES:			
OPERATING TRANSFER/GENERAL CAPITAL PROJECTS FUND 171	0.00	0.00	0.00
OPERATING TRANSFER/SCHOOL CAPITAL PROJECTS FUND 177	0.00	0.00	0.00
UNDERWRITER'S DISCOUNT	0.00	0.00	0.00
OTHER DEBT ISSUANCE COSTS	0.00	0.00	0.00
OTHER DEBT SERVICE COSTS	0.00	0.00	0.00
TOTAL OTHER DEBT SERVICE EXPENSES	0.00	0.00	0.00
TOTAL DEBT SERVICE FUND EXPENSES	15,353,000.00	1,565,569.17	13,787,430.83

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
DEBT SERVICE FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
TOTAL REVENUES	18,537,000.00	5,589,910.84	(12,947,089.16)
TOTAL EXPENSES	15,353,000.00	1,565,569.17	13,787,430.83
EXCESS REVENUES (EXPENSES)	3,184,000.00	4,024,341.67	840,341.67
BEGINNING UNRESERVED FUND BALANCE	17,068,515.76	17,068,515.76	0.00
ENDING UNRESERVED FUND BALANCE	20,252,515.76	21,092,857.43	840,341.67

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
GENERAL CAPITAL PROJECTS FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH WITH TRUSTEE		2,320,746.36	
ACCOUNTS RECEIVABLE		0.00	
TOTAL CURRENT ASSETS			2,320,746.36
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
RETAINAGE PAYABLE / HUGHES CONSTRUCTION-JAIL PLUMBING PROJECT		13,738.24	
RETAINAGE PAYABLE / KERRY G CAMPBELL, INC-ELECTION ROOM PROJECT		0.00	
TOTAL CURRENT LIABILITIES			13,738.24
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		1,350,595.88	
BEGINNING FUND BALANCE	2,026,609.43		
PLUS CURRENT REVENUES	400,000.00		
LESS CURRENT EXPENSES	1,470,197.19		
UNRESERVED FUND BALANCE		956,412.24	
ADJUSTMENT REQUIRED-IDB-RED RIVER PRESERVE-NOW 172		0.00	
TOTAL FUND EQUITY			2,307,008.12
TOTAL LIABILITIES AND FUND EQUITY			2,320,746.36

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
GENERAL CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
LOCAL OPTION SALES TAX	400,000.00
OTHER HEALTH AND WELFARE GRANTS	0.00
OTHER HEALTH AND WELFARE GRANTS	0.00
BOND PROCEEDS	0.00
PREMIUMS ON DEBT ISSUED	0.00
NOTE PROCEEDS	0.00
TRANSFER IN FOR ADDITIONAL FUNDS	0.00
TRANSFER IN FOR ELECTION MACHINES ROOM - 3rd Floor	0.00
TRANSFER IN FOR SOLID WASTE FUND 116 SAFETY PROJECT	0.00
TRANSFER IN FOR PLUMBING PROJECT FOR SHERIFF DEPT.	0.00
TOTAL REVENUES	400,000.00

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
GENERAL CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
ARCHITECTS AND ENGINEERING FEES	0.00
TRUSTEE'S COMMISSION	5,000.00
CONSULTANTS	0.00
MAINTENANCE & REPAIR SERV-BUILDINGS / SHERIFF'S PLUMBING PROJECT	1,575.07
MAINTENANCE & REPAIR SERV-BUILDINGS / HVAC FOR JAIL	112,912.00
UNDERWRITERS DISCOUNT	0.00
OTHER DEBT ISSUANCE CHARGES	0.00
BUILDING CONSTRUCTION / ANIMAL CONTROL	1,328,851.50
OTHER CAPITAL OUTLAY PROJECTS / ELECTIONS ROOM ON THIRD FLOOR	7,773.33
OTHER CAPITAL OUTLAY PROJECTS / ADDITIONAL FUNDS AVAILABLE	0.00
OTHER CAPITAL OUTLAY PROJECTS / SOLID WASTE SAFETY PROJECT	14,085.29
TOTAL EXPENSES	1,470,197.19

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
GENERAL CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
TOTAL REVENUES	400,000.00
TOTAL EXPENSES	1,470,197.19
EXCESS REVENUES (EXPENSES)	(1,070,197.19)
BEGINNING UNRESERVED FUND BALANCE	2,026,609.43
ENDING UNRESERVED FUND BALANCE	956,412.24

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND:
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH WITH TRUSTEE		4,466,546.07	
ACCOUNTS RECEIVABLE		0.00	
TOTAL CURRENT ASSETS			4,466,546.07
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE		0.00	
TOTAL CURRENT LIABILITIES			0.00
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		0.00	
BEGINNING FUND BALANCE	4,465,041.22		
PLUS CURRENT REVENUES	1,504.85		
LESS CURRENT EXPENSES	0.00		
UNRESERVED FUND BALANCE		0.00	
PLUS RESERVED FUND BALANCE FOR RED RIVER PRESERVE		4,466,546.07	
TOTAL FUND EQUITY			4,466,546.07
TOTAL LIABILITIES AND FUND EQUITY			4,466,546.07

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND:
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
PAYMENT IN LIEU OF TAXES (PILOT)	0.00
INTEREST EARNED	1,504.85
NOTE PROCEEDS	0.00
OTHER LOANS ISSUED	0.00
TOTAL REVENUES	1,504.85

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND:
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
INSTRUCTIONAL SUPPLIES	0.00
ARCHITECTS	0.00
BUILDING CONSTRUCTION / AIRPORT IMPROVEMENT	0.00
OTHER CONSTRUCTION / JRC OTHER CONSTRUCTION	0.00
OTHER CONSTRUCTION / PORTLAND	0.00
LAND	0.00
SITE DEVELOPMENT	0.00
OTHER CAPITAL OUTLAY	0.00
TRANSFER TO DEBT SERVICE FUND	0.00
TOTAL EXPENSES	0.00

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
COMMUNITY DEVELOPMENT / RCEDB / RED RIVER PRESERVE PILOT FUND:
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
TOTAL REVENUES	1,504.85
TOTAL EXPENSES	0.00
EXCESS REVENUES (EXPENSES)	1,504.85
BEGINNING UNRESERVED FUND BALANCE	4,465,041.22
ENDING UNRESERVED FUND BALANCE	4,466,546.07

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
SCHOOL CAPITAL PROJECTS FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH WITH TRUSTEE		21,719.52	
TOTAL CURRENT ASSETS			21,719.52
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
RETAINAGE PAYABLE / MOBILE FIXTURE & EQUIPMENT		0.00	
RETAINAGE PAYABLE / TENN-KY AUTOMATIC SPRINKLER		0.00	
TOTAL CURRENT LIABILITIES			0.00
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		27,449.71	
BEGINNING FUND BALANCE	24,196.42		
PLUS CURRENT REVENUES	0.00		
LESS CURRENT EXPENSES	29,926.61		
UNRESERVED FUND BALANCE		(5,730.19)	
PLUS RESERVED FUND BALANCE		0.00	
TOTAL FUND EQUITY			21,719.52
TOTAL LIABILITIES AND FUND EQUITY			21,719.52

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
SCHOOL CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
BOND PROCEEDS	0.00
PREMIUM ON DEBT ISSUED	0.00
NOTE PROCEEDS	0.00
OTHER LOANS ISSUED	0.00
TOTAL REVENUES	0.00

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
SCHOOL CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
INSTRUCTIONAL SUPPLIES	0.00
ARCHITECTS	0.00
CONSTRUCTION MANAGER SERVICES	0.00
OTHER CHARGES/REIMBURSE SCH SYS/FEES FOR COOPERTOWN ELEM	0.00
UNDERWRITER'S DISCOUNT	0.00
OTHER DEBT ISSUANCE CHARGES	0.00
LAND	0.00
SITE DEVELOPMENT	0.00
BUILDING IMPROVEMENTS	29,926.61
FOOD SERVICE EQUIPMENT	0.00
OTHER CAPITAL OUTLAY	0.00
TRANSFER TO DEBT SERVICE FUND	0.00
TOTAL EXPENSES	29,926.61

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
SCHOOL CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	ACTUAL FY 2022-2023
TOTAL REVENUES	0.00
TOTAL EXPENSES	29,926.61
EXCESS REVENUES (EXPENSES)	(29,926.61)
BEGINNING UNRESERVED FUND BALANCE	24,196.42
ENDING UNRESERVED FUND BALANCE	(5,730.19)

ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
COUNTY MEDICAL SELF INSURANCE FUND
NOVEMBER 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH WITH TRUSTEE		2,410,208.27	
ACCOUNTS RECEIVABLE		0.00	
TOTAL CURRENT ASSETS			2,410,208.27
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
CLAIMS AND JUDGEMENTS PAYABLE		1,953,886.00	
TOTAL CURRENT LIABILITIES			1,953,886.00
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES			
BEGINNING FUND BALANCE	806,281.98		
PLUS CURRENT REVENUES	1,396,878.28		
LESS CURRENT EXPENSES	2,046,837.99		
UNRESERVED FUND BALANCE		156,322.27	
PLUS RESERVED FUND BALANCE		300,000.00	
TOTAL FUND EQUITY			456,322.27
TOTAL LIABILITIES AND FUND EQUITY			2,410,208.27

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
COUNTY MEDICAL SELF INSURANCE FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
PREMIUMS/CONTRIBUTIONS	0.00	1,305,074.73	1,305,074.73
INTEREST EARNED	0.00	1,148.53	1,148.53
MISCELLANEOUS REFUNDS - REBATES	0.00	90,655.02	90,655.02
TRANSFERS IN	0.00	0.00	0.00
TOTAL REVENUES	0.00	1,396,878.28	1,396,878.28

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
COUNTY MEDICAL SELF INSURANCE FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
ADMINISTRATIVE COSTS & HANDLING COSTS	0.00	238,631.81	(238,631.81)
MEDICAL CLAIMS	0.00	1,430,793.04	(1,430,793.04)
MEDICAL - CLINIC	0.00	18,543.45	(18,543.45)
MEDICAL - RX / PRESCRIPTION CLAIMS	0.00	358,869.69	(358,869.69)
TOTAL EXPENSES	0.00	2,046,837.99	(2,046,837.99)

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
COUNTY MEDICAL SELF INSURANCE FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
TOTAL REVENUES	0.00	1,396,878.28	1,396,878.28
TOTAL EXPENSES	0.00	2,046,837.99	(2,046,837.99)
EXCESS REVENUES (EXPENSES)	0.00	(649,959.71)	3,443,716.27
BEGINNING UNRESERVED FUND BALANCE	806,281.98	806,281.98	806,281.98
ENDING UNRESERVED FUND BALANCE	806,281.98	156,322.27	4,249,998.25

ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF BOND PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2022

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
FISCAL YEAR ENDING 6/30/2023	9,094,715.50	2,945,284.50	12,040,000.00	3,010,433.76	15,050,433.76
FISCAL YEAR ENDING 6/30/2024	9,310,309.00	3,059,691.00	12,370,000.00	2,593,002.76	14,963,002.76
FISCAL YEAR ENDING 6/30/2025	9,504,212.00	3,170,788.00	12,675,000.00	2,163,464.26	14,838,464.26
FISCAL YEAR ENDING 6/30/2026	8,619,196.00	2,895,804.00	11,515,000.00	1,680,196.26	13,195,196.26
FISCAL YEAR ENDING 6/30/2027	8,639,887.00	2,980,113.00	11,620,000.00	1,351,244.76	12,971,244.76
FISCAL YEAR ENDING 6/30/2028	7,303,600.00	686,400.00	7,990,000.00	1,008,961.76	8,998,961.76
FISCAL YEAR ENDING 6/30/2029	5,588,700.00	561,300.00	6,150,000.00	777,305.76	6,927,305.76
FISCAL YEAR ENDING 6/30/2030	3,265,000.00	25,000.00	3,290,000.00	597,891.76	3,887,891.76
FISCAL YEAR ENDING 6/30/2031	3,350,000.00	25,000.00	3,375,000.00	509,620.76	3,884,620.76
FISCAL YEAR ENDING 6/30/2032	3,445,000.00	25,000.00	3,470,000.00	423,288.26	3,893,288.26
FISCAL YEAR ENDING 6/30/2033	3,525,000.00	25,000.00	3,550,000.00	340,083.50	3,890,083.50
FISCAL YEAR ENDING 6/30/2034	3,620,000.00	25,000.00	3,645,000.00	252,387.00	3,897,387.00
FISCAL YEAR ENDING 6/30/2035	2,030,000.00	25,000.00	2,055,000.00	160,830.00	2,215,830.00
FISCAL YEAR ENDING 6/30/2036	1,345,000.00	30,000.00	1,375,000.00	100,400.00	1,475,400.00
FISCAL YEAR ENDING 6/30/2037	860,000.00	30,000.00	890,000.00	68,375.00	958,375.00
FISCAL YEAR ENDING 6/30/2038	880,000.00	30,000.00	910,000.00	46,125.00	956,125.00
FISCAL YEAR ENDING 6/30/2039	905,000.00	30,000.00	935,000.00	23,375.00	958,375.00
TOTAL REMAINING PAYMENTS	81,285,619.50	16,569,380.50	97,855,000.00	15,106,985.60	112,961,985.60

ROBERTSON COUNTY, TENNESSEE
SCHEDULE OF NOTE PAYMENTS
FROM DEBT SERVICE FUND
REMAINING AFTER JUNE 30, 2022

DESCRIPTION	SCHOOL PRINCIPAL PAYMENTS	OTHER PRINCIPAL PAYMENTS	TOTAL PRINCIPAL PAYMENTS	TOTAL INTEREST PAYMENTS	TOTAL PRI. & INT. PAYMENTS
FISCAL YEAR ENDING 6/30/2023	0.00	0.00	0.00	0.00	0.00
TOTAL REMAINING PAYMENTS	0.00	0.00	0.00	0.00	0.00

ROBERTSON COUNTY, TENNESSEE

SCHOOL FEDERAL PROJECTS
FINANCIAL REPORT

NOVEMBER 30, 2022

UNAUDITED

PREPARED BY
FINANCE DEPARTMENT

JODY STEWART
FINANCE DIRECTOR

ROBERTSON COUNTY, TENNESSEE

SCHOOL FEDERAL PROJECTS
UNAUDITED FINANCIAL REPORT

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ROBERTSON COUNTY, TENNESSEE
BALANCE SHEET
SCHOOL FEDERAL PROJECTS FUND
November 30, 2022

DESCRIPTION	AMOUNT	AMOUNT	BALANCE
ASSETS			
CURRENT ASSETS:			
CASH ON HAND			
CASH WITH TRUSTEE		586,727.36	
ACCOUNTS RECEIVABLE			
DUE FROM OTHER GOVERNMENTS		0.00	
			586,727.36
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE			
RETAINAGE PAYABLE		7,385.45	
TOTAL CURRENT LIABILITIES			7,385.45
FUND EQUITY:			
RESERVE FOR ENCUMBRANCES		10,923,483.13	
BEGINNING FUND BALANCE	2,462.42		
PLUS CURRENT REVENUES	5,363,298.99		
LESS CURRENT EXPENSES	16,209,902.63		
UNRESERVED FUND BALANCE		(10,844,141.22)	
PLUS RESERVED FUND BALANCE		500,000.00	
TOTAL FUND EQUITY			579,341.91
TOTAL LIABILITIES AND FUND EQUITY			586,727.36

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF REVENUES
SCHOOL FEDERAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
VOCATIONAL PROGRAM IMPROVEMENT	180,259.67	97,724.42	(82,535.25)
TITLE I - IMPROVING BASIC PROGRAMS	2,250,129.70	713,817.05	(1,536,312.65)
IDEA PART B - SPECIAL EDUCATION	3,750,725.22	897,983.82	(2,852,741.40)
IDEA PRESCHOOL SPECIAL EDUCATION	129,632.61	33,375.09	(96,257.52)
TITLE III - ENGLISH LANGUAGE ACQUISITION	195,613.11	59,920.61	(135,692.50)
TITLE X - HOMELESS EDUCATION	135,888.65	54,150.35	(81,738.30)
TITLE II - PROFESSIONAL DEVELOPMENT	518,900.75	145,107.66	(373,793.09)
COVID-19 GRANT #1	0.00	0.00	0.00
COVID-19 GRANT #3	0.00	0.00	0.00
COVID-19 GRANT A	0.00	0.00	0.00
COVID-19 GRANT B	4,144,547.49	1,667,748.25	(2,476,799.24)
COVID-19 GRANT D	56,000.00	56,000.00	0.00
AMERICAN RESCUE PLAN ACT GRANT #1	12,334,011.63	1,217,869.48	(11,116,142.15)
AMERICAN RESCUE PLAN ACT GRANT #2	394,543.96	64,309.00	(330,234.96)
AMERICAN RESCUE PLAN ACT GRANT #3	30,107.06	8,721.64	(21,385.42)
AMERICAN RESCUE PLAN ACT GRANT #4	149,210.26	15,584.84	(133,625.42)
OTHER FEDERAL THROUGH STATE	339,721.28	330,986.78	(8,734.50)
TRANSFERS IN	0.00	0.00	0.00
TOTAL REVENUES	24,609,291.39	5,363,298.99	(19,245,992.40)

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF EXPENSES
SCHOOL FEDERAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
REGULAR INSTRUCTION PROGRAM	3,755,267.43	996,009.24	2,759,258.19
SPECIAL EDUCATION PROGRAM	3,062,483.44	757,925.39	2,304,558.05
VOCATIONAL EDUCATION PROGRAM	231,947.74	119,520.19	112,427.55
HEALTH SERVICES	318,786.04	310,051.54	8,734.50
OTHER STUDENT SUPPORT	240,507.42	60,442.33	180,065.09
REGULAR INSTRUCTION PROGRAM SUPPORT	2,326,275.17	699,493.55	1,626,781.62
SPECIAL EDUCATION PROGRAM SUPPORT	1,243,645.37	302,246.89	941,398.48
VOCATIONAL EDUCATION PROGRAM SUPPORT	3,500.00	1,672.54	1,827.46
BOARD OF EDUCATION	0.00	0.00	0.00
TECHNOLOGY	261,230.98	40,087.73	221,143.25
OPERATION OF PLANT	0.00	0.00	0.00
TRANSPORTATION	253,463.30	7,806.31	245,656.99
REGULAR CAPITAL OUTLAY	12,914,646.92	12,914,646.92	0.00
FOOD SERVICE	0.00	0.00	0.00
OPERATING TRANSFER	0.00	0.00	0.00
TOTAL EXPENSES	24,611,753.81	16,209,902.63	8,401,851.18

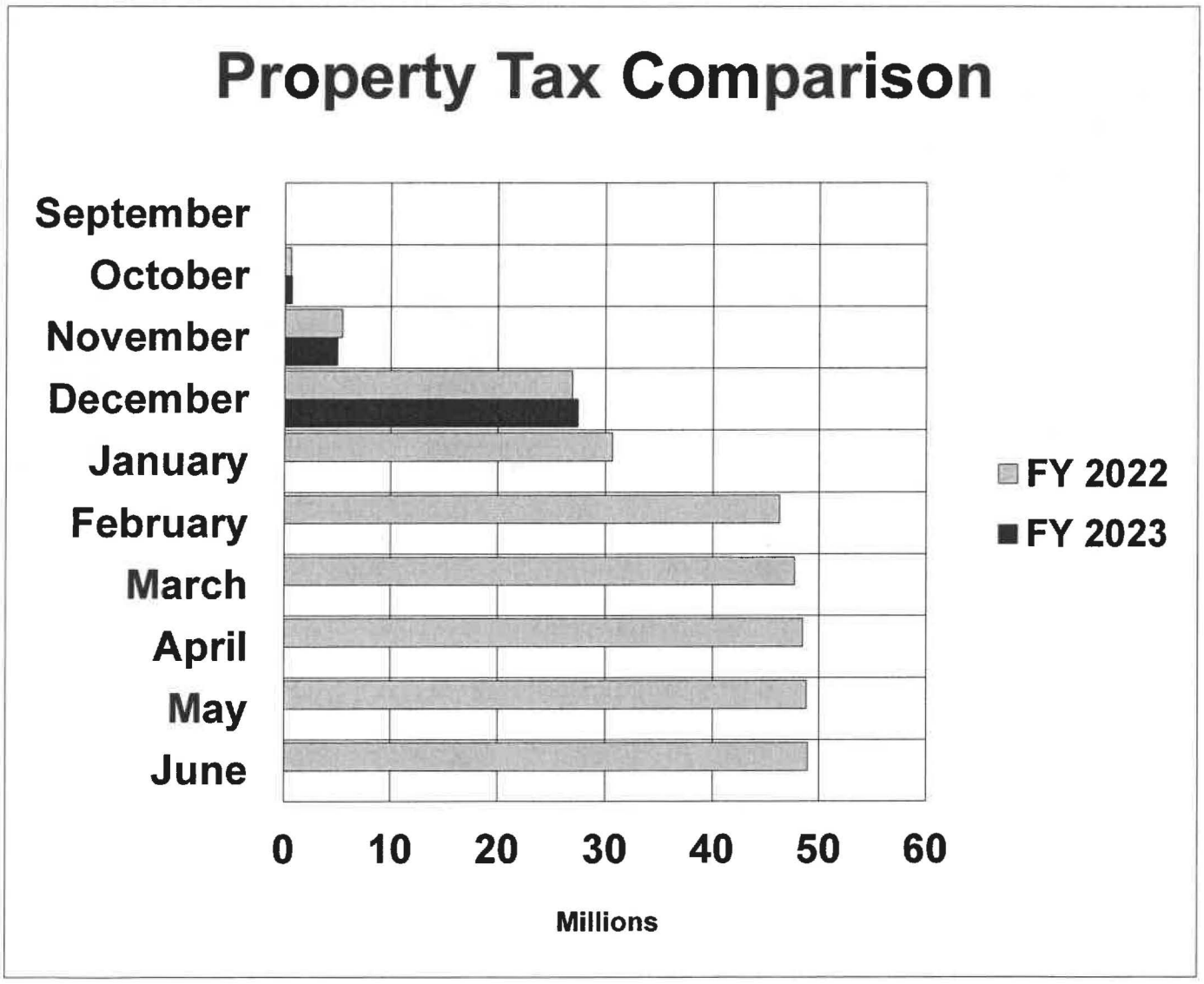
ROBERTSON COUNTY, TENNESSEE
STATEMENT OF CHANGES IN FUND BALANCE
SCHOOL FEDERAL PROJECTS FUND
FOR THE PERIOD ENDED 11/30/2022

DESCRIPTION	BUDGET FY 2022-2023	ACTUAL FY 2022-2023	POSITIVE (NEGATIVE) VARIANCE
TOTAL REVENUES	24,609,291.39	5,363,298.99	(19,245,992.40)
TOTAL EXPENSES	24,611,753.81	16,209,902.63	8,401,851.18
EXCESS REVENUES (EXPENSES)	(2,462.42)	(10,846,603.64)	(10,844,141.22)
BEGINNING UNRESERVED FUND BALANCE	2,462.42	2,462.42	0.00
ENDING UNRESERVED FUND BALANCE	0.00	(10,844,141.22)	(10,844,141.22)

ROBERTSON COUNTY, TENNESSEE
FOR FISCAL YEAR 2022-2023

FOR PERIOD ENDING December 31, 2022
PROPERY TAX COLLECTION - COMPARISONS

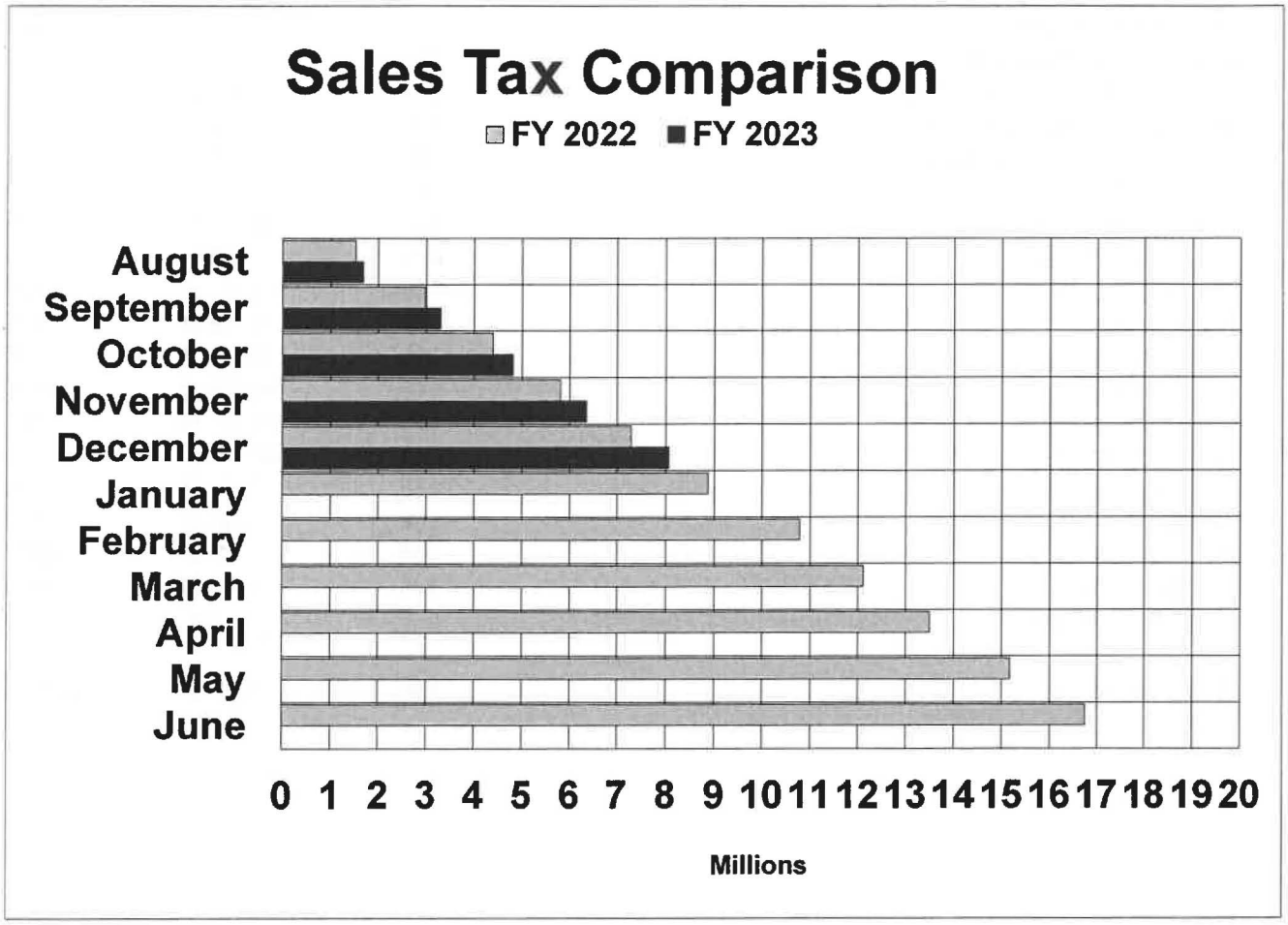
	December ACTUAL FY 21-22	December ACTUAL FY 22-23	POSITIVE (NEGATIVE) VARIANCE	TOTAL BUDGET FY 22-23	December ACTUAL FY 22-23	POSITIVE (NEGATIVE) VARIANCE
GENERAL FUND	11,816,402	12,042,812	226,410	21,583,000	12,042,812	(9,540,188)
SANITATION FUND	522,858	532,876	10,018	955,000	532,876	(422,124)
SCHOOL FUND	9,411,274	9,591,599	180,325	17,190,000	9,591,599	(7,598,401)
DEBT SERVICE	5,185,612	5,284,971	99,359	9,471,690	5,284,971	(4,186,719)
TOTAL	26,936,145	27,452,257	516,112	49,199,690	27,452,257	(21,747,433)



ROBERTSON COUNTY, TENNESSEE
FOR FISCAL YEAR 2022-2023

FOR PERIOD ENDING DECEMBER 31, 2022
SALES TAX COLLECTION - COMPARISONS

	ACTUAL FY 21-22	ACTUAL FY 22-23	POSITIVE (NEGATIVE) VARIANCE	BUDGET FY 22-23	ACTUAL FY 22-23	POSITIVE (NEGATIVE) VARIANCE
DECEMBER	7,280,667	8,065,101	784,433	15,000,000	8,065,101	(6,934,899)
				41.67%	53.77%	
				BUDGET PERCENTAGE	ACTUAL PERCENTAGE	



RESOLUTION NO. 012323001

#16

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Be it resolved by the Board of Commissioners of Robertson County that the budget of Robertson County for the fiscal year ending June 30, 2023 is hereby amended as follows:

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
General Fund - 101			
Revenue Amendments			
Other Local Revenues	Contributions and Gifts	44570-ANIML	1,510
Total Revenue Amendment			1,510
Expense Amendments			
Animal Control	Other Charges - Animl	55120-599-Animl	1,510
Animal Control	Other Capital Outlay from Reserves	55120-799	50,671
Committed Reserve-ANIML	Committed Reserves for Animal Control	34610-ANIML	(50,671)
Total Expense Amendment	(Place Capital Reserves and Contributions in the Animal Control Budget.)		1,510
Total Fund Balance Amendment			0

Duly passed and approved this 23rd day of January, 2023.

County Commissioner

County Mayor

ATTEST:

County Clerk

RESOLUTION NO. 012323002 #17

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Be it resolved by the Board of Commissioners of Robertson County that the budget of Robertson County for the fiscal year ending June 30, 2023 is hereby amended as follows:

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
General Fund - 101			
Revenue Amendments			
Other Federal thru State	IT Security Technology Grant-Elections	47590	11,611
Total Revenue Amendment			11,611
Expense Amendments			
County Mayor	Var Capital Outlay-Election Tech Grant	51300-799	11,611
Total Expense Amendment	(Original Security Technology Grant for Elections. $25,000-$13,389 = $11,611) Cathy H. Requires Chet's Assistance		11,611
Total Fund Balance Amendment			0

Duly passed and approved this 23rd day of January, 2023.

County Commissioner

County Mayor

ATTEST:

County Clerk

RESOLUTION NO. 012323003

#18

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Be it resolved by the Board of Commissioners of Robertson County that the budget of Robertson County for the fiscal year ending June 30, 2023 is hereby amended as follows:

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
School Fund -141			
Revenue Amendments			
Other Local Revenues	Contributions and Gifts	44570	4,000
State of Tennessee	Other State Grants	46980	7,000
Other Federal thru State	USDA - Other	47114	22,539
Other Federal thru State	USDA - Rebat	47114 - Rebat	40,654
Total Revenue Amendment			74,193
Expense Amendments			
Regular Instruction	Other Charges - Book Bus	71100 599	11,000
Food Service	Payments to Schools - Other SSO	73100 345 - Other S	22,539
Food Service	Payments to Schools - Other USDA Re	73100 345 - Other L	40,654
Expense Increase for page 1	Note: Ref items to above Revenues	74,193	

#18

RESOLUTION NO. 012323003

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2023

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
Regular Instruction	Operating Lease	71100 330	80,000
Regular Instruction	Instructional Supplies	71100 429	50,000
Regular Instruction	Textbooks (Electronic)	71100 430	18,000
Alternative Instruction	Dental Insurance	71150 208	500
Attendance	Other Salaries & Wages	72110 189	3,000
Attendance	Social Security	72110 201	800
Attendance	Other Charges	72110 599	1,200
Regular Instruction Support	Medical Insurance - RYH	72210 207 - RYH	100
Regular Instruction Support	Travel	72210 355	1,500
Special Education Support	Secretary	72220 161	1,000
Special Education Support	Travel	72220 355	17,000
Technology	Data Processing Capital Outlay	72250 709	50,000
Board of Education	Medical Insurance	72310 207	300
Board of Education	Liability Insurance	72310 506	14,500
Office of the Director	Medical Insurance	72320 207	21,000
Office of the Director	Office Supplies	72320 435	500
Office of the Principal	Life Insurance	72410 206	500
Office of the Principal	Other Supplies & Materials	72410 499	20,000
Office of the Principal	Administration Equipment	72410 799	20,000
Fiscal Services	Medical Insurance	72510 207	4,800
Fiscal Services	Office Supplies	72510 435	600
Human Resources	Secretary	72520 161	600
Human Resources	State Retirement	72520 204	1,000
Human Resources	Travel	72520 355	500
Operation of Plant	Electricity	72610 415	200,000
Operation of Plant	Natural Gas	72610 434	40,000
Operation of Plant	Water & Sewer	72610 454	250,000
Transportation	Clerical Personnel	72710 162	2,500
Transportation	Unemployment Compensation	72710 210	2,000
Transportation	Vehicle & Equipment Insurance	72710 511	4,000
Food Service	State Retirement	73100 204	400
Pre K Education Program	Medical Insurance	73400 207	2,500
Pre K Education Program	Medicare	73400 212	500
Pre K Education Program	Instructional Supplies	73400 429	10,000
Pre K Education Program	Other Charges	73400 599	500
Regular Capital Outlay	Other Capital Outlay -	76100 799	168,700

Expense Increase for page 2	Note: these Expenses Inceased by	988,500

#18

RESOLUTION NO. 012323003

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2023

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
Regular Instruction	Teachers	71100 116	(141,900)
Regular Instruction	Textbooks (Bound)	71100 449	(18,000)
Regular Instruction	Data Processing Capital Outlay	71100 709	(50,000)
Alternative Instruction	Medical Insurance	71150 207	(500)
Total Student Body Instruction	Other Contracted Services	71400 399	(500,000)
Health Services	Medical Personnel	72120 131	(46,000)
Health Services	Social Security	72120 201	(9,000)
Health Services	State Retirement	72120 204	(12,000)
Health Services	Medical Insurance	72120 207	(40,000)
Regular Instruction Support	Medicare	72210 212	(1,600)
Special Education Support	Psychological Personnel	72220 124	(18,000)
Office of the Principal	Assistant Principals	72410 139	(140,500)
Human Resources	Supervisor/Director	72520 105	(1,000)
Human Resources	Medical Insurance	72520 207	(1,100)
Transportation	Mechanics	72710 142	(8,500)
Food Service	Social Security	73100 201	(400)
Expense Decrease for page 3	Note:these Expenses Decreased by	(988,500)	
Total Expense Amendment			74,193
Total Fund Balance Amendment	(Various Grant Revenues and Various Housekeeping Items.)		0

Duly passed and approved this 23rd day of January, 2023

County Commissioner

County Mayor

ATTEST:

County Clerk

RESOLUTION NO. 012323004

#19

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Be it resolved by the Board of Commissioners of Robertson County that the budget of Robertson County for the fiscal year ending June 30, 2023 is hereby amended as follows:

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
General Fund - 101			
Revenue Amendments			
None	None		0
Total Revenue Amendment			0
Expense Amendments			
Circuit Court Clerk	Clerical Personnel	53100-162	39,078
Circuit Court Clerk	Social Security Tax	53100-201	2,423
Circuit Court Clerk	State Retirement	53100-204	2,579
Circuit Court Clerk	Medicare Tax	53100-212	566
Other Charges	Employee Insurance	58400-205	15,000
Total Expense Amendment			59,646
	(New Employee Needed In Circuit Court Clerk's Office, Because Effective January 1, 2023 A New Responsibility for this Office To Begin Maintaining Juvenile Court Records.)		
Total Fund Balance Amendment			(59,646)

Duly passed and approved this 23rd day of January, 2023.

County Commissioner

County Mayor

Duly passed and approved this 27th day of February, 2023.

County Commissioner

County Mayor

ATTEST:

County Clerk

RESOLUTION NO. 012323005

RESOLUTION TO DECLARE SURPLUS PROPERTY

WHEREAS, Robertson County, Tennessee, is the owner of certain equipment, as set forth in the attached list; and

WHEREAS, these items have been used by the Robertson County Schools Nutrition Department, are no longer used by the Nutrition Department, and it is requested that the Robertson County Commission declare this property surplus as provided by Tennessee Code Annotated, and authorize the sale and/or disposing of said items.

NOW, THEREFORE, BE IT RESOLVED by the Robertson County Commission, meeting in regular session this the 9th day of January, 2023, that these items on the attached list, previously used by the Robertson County Schools Nutrition Department, are declared to be surplus property, and the County Mayor and/or Director of Schools is hereby directed to execute a Bill of Sale or such other documents for said items.

Passed this the 23rd day of January, 2023, to be effective on the date of its passage, the public welfare requiring it.

_____ _____

COUNTY COMMISSIONER WILLIAM A. VOGLE, County Mayor

ATTEST:

_____

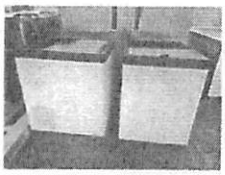
ANGIE H. GROVES
County Clerk

	School Nutrition 2022 Salvage Spreadsheet					
	Item	Original Location	Current Location	Additional Description	Brand	Model
1	10' Serving Line	SHS	CO Warehouse	Serving Line		
2	Ice Cream Freezer	ERES	CO Warehouse	Small Freezer	TRUE	Model THF-29FL
2	Ice Cream Freezer	ERES	CO Warehouse	Small Freezer	TRUE	Model THF-29FL
4	Roll In Refrigerator	GHS	CO Warehouse	2 Door	Delfield	Model SLHRI66-S
5	Oven		CO Warehouse	Bottom		
6	Refrigerator	GHS	CO Warehouse	1 Door	Victory	
7	Refrigerator		CO Warehouse	2 Door	McCall	
8	Holding Cabinet	GES	CO Warehouse		Epco	Model BCA-620-18HPE
8	Holding Cabinet	GES	CO Warehouse		Lakeside	
9	Industrial Slicer	GMS	CO Warehouse		Berkel	Model 9365-01111-10792
10	Holding Cart	GMS	CO Warehouse			
11	Proofer Cabinet	GMS	CO Warehouse		Seco	Model ECH-1834-RFM
12	Cutlery Cart	GMS	CO Warehouse		Delfield	
13	Salad Cart	GMS	CO Warehouse			

2022-2023 School Nutrition Salvage



#1



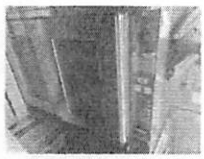
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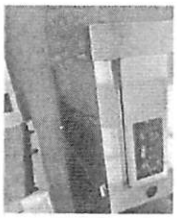
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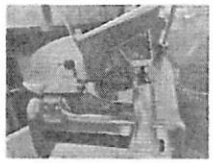
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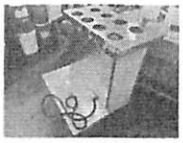
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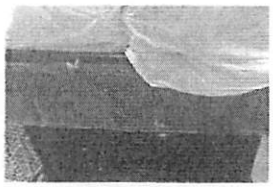
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#11



#12



#13

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

As Clerk of the County of ***Robertson***, Tennessee,
I HEREBY CERTIFY TO THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF NOTARY PUBLIC DURING THE *January 23, 2023* MEETING OF THE GOVERNING BODY:

Name	**Home Address & Phone**	**Business Address & Phone**
Rylee Alcorn	**5462 S. Lamont Road Springfield, TN 37172 615-574-0102**	**1212 S Hartman St. Lebanon, TN 37090 615-444-1861**
Alexandria L. Allen	**5038 Jones Chapel Road Cedar Hill, TN 37032 615-943-2115**	**221 Indian Lake Blvd. Hendersonville, TN 37075 615-824-2316**
Stephen Ayres	**7963 Dunn Road Cedar Hill, TN 37032 615-838-6009**	**6589 Hwy 41 A Pleasant View, TN 37146 615-746-5315**
Lori Barnes	**102 Orchard Park Dr. White House, TN 37188 615-982-4457**	**515 Hwy. 76 White House, TN 37188 615-672-8384**
Michelle Hammond Beville	**1008 Fairways Drive Greenbrier, TN 37073 615-957-4554**	**600 Murfreesboro Pike Nashville, TN 37210 615-957-4554**
Peggy J. Bradley	**4003 S. Windsor Ct. Springfield, TN 37172 615-319-2334**	**3564 Tom Austin Hwy. Springfield, TN 37172 615-382-8255**
Janet Cox	**9379 Owens Chapel Rd. Springfield, TN 37172 615-406-2445**	**514 South Main St. Springfield, TN 37172 615-384-8861**
Quenn N. Crum	**2397 Main St. Greenbrier, TN 37073 615-509-6787**	**2397 Main St. Greenbrier, TN 37073 615-772-5326**

Tina Eden	**4629 Lahr Rd. Springfield, TN 37172 615-681-0705**	**417 Northcrest Dr. Springfield, TN 37172 615-384-8211**
Heather J. Evans	**8220 Whites Creek Pk. Joelton, TN 37080 321-720-7614**	**2098 Tom Austin Hwy. Greenbrier, TN 37073 615-851-1725**
Dawn M. Fowlkes	**1005 Trouble Road Ashland City, TN 37015 586-909-8787**	**3045 Union Road White House, TN 37188 586-909-8787**
Kelly A. Hanlon	**204 Woodhall Ct. White House, TN 37188 718-570-4199**	**610C TN-76 White House, TN 37188 615-384-8444**
Sharon L. Hart	**5528 Stacy Springs Rd. Springfield, TN 37172 615-289-4848**	**2815 Old Greenbrier Pk. Greenbrier, TN 37073 615-643-3172**
Alicia Hicks	**6856 Herbert Shannon Rd. Springfield, TN 37172 469-323-6384**	**426 22nd Ave. East Springfield, TN 37172 615-384-0600**
Nancy C. Holland	**3670 Baggett Rd. Springfield, TN 37172 615-419-9367**	**3670 Baggett Rd. Springfield, TN 37172 615-419-9367**
Angela Hunter	**1227 Hunters Trl. Greenbrier, TN 37073 615-604-3285**	**2838 Height Circle Dr. Greenbrier, TN 37073 615-604-3285**
Lorna Jackson	**5671 Dixon Rd. Cross Plains, TN 37049 615-390-8709**	**8712 Pleasant Hill Rd. Cross Plains, TN 37049 615-654-3411**
Jonna K. Kennedy	**207 Westwind Dr., Apt. B Springfield, TN 37172 615-856-0662**	**207 Westwind Dr., Apt. B Springfield, TN 37172 615-856-0662**

Jody Palacios	**5869 Hwy. 41 North Cedar Hill, TN 37032 615-944-4301**	**5869 Hwy. 41 North Cedar Hill, TN 37032 615-944-4301**
Laura Pedigo	**110 Arapaho Ct. White House, TN 37188 615-202-4560**	**5833 Hwy. 76 Springfield, TN 37172 615-812-8231**
Shelby Penick	**13934 Betts Rd. Goodlettsville, TN 37072 615-418-0347**	**2402 Memorial Blvd. Springfield, TN 37172 615-384-4251**
Susan Pitts	**2555 Henry Gower Rd. Pleasant View, TN 37146 615-674-3616**	**409 N. Locust St. Springfield, TN 37172 615-384-7750**
Donna G. Smith	**3261 Gunn Rd. Springfield, TN 37172 615-533-1142**	**110 W. 6th Ave. Springfield, TN 37172 615-667-1073**
Katherine Wright	**2300 Ruth St. Springfield, TN 37172 615-574-3186**	**409 N. Locust St. Springfield, TN 37172 615-384-7750**

_____

CLERK OF THE COUNTY OF ROBERTSON, TN

01/23/2023

_____

DATE