

Blount County Trustee *Scott Graves*



Trustee's Monthly Report
for
May 2026

Contents

Section I	Property Tax Collections for the Month
Section II	Master Listing Reports for Property Tax
Section III	Report of Property Tax Paid Under Protest
Section IV	Report of Local Option Sales Tax to Date
Section V	Financial Summary Report for the Month
Section VI	Trustee's Investment Portfolio
Section VII	Interest Earned Report
Section VIII	Trustee Commissions Report
Section IX	School Funds Report for the Month

Bracket	# Transactions	Cash	Check	Credit	eCheck	Direct	Adjust	Total
Blount County	318	\$20,822.00	\$179,072.48	\$60,605.00	\$101,819.00	\$0.00	\$0.00	\$0.00
GRAND TOTALS	318	\$20,822.00	\$179,072.48	\$60,605.00	\$101,819.00	\$0.00	\$0.00	\$362,318.48

Tax Year	Region	Account	Credits	Section
2025	BLOUNT	40110	\$322,502.00	
2025	BLOUNT	40140	\$13,472.44	
2025	BLOUNT	40125	\$180.04	
2025			\$336,154.48	2025 Total
2024	BLOUNT	40120	\$23,612.00	
2024	BLOUNT	40140	\$2,482.00	
2024			\$26,094.00	2024 Total
2023	BLOUNT	40120	\$46.00	
2023	BLOUNT	40140	\$24.00	
2023			\$70.00	2023 Total
		GRAND TOTALS	\$362,318.48	
			\$	
			\$362,318.48	less tax relief of: \$ 0.00



Master Listing Report for 2025

Blount County Trustee

Blount County Trustee

Report Date Range: 05/01/2026 to 05/31/2026

Section I: Property Taxes

	Beginning Balance	Ending Balance
Real Property Taxes	2,456,330.98	2,166,867.94
Personal Property Taxes	215,530.00	185,309.00
Public Utility Taxes	24,746.00	24,368.00
---	---	---
Total	2,696,606.98	2,376,544.94

Section II: Real Property Taxes

	Tax Year To Date	A/R Changes
Real Property Starting Taxes	100,551,111.00	2,456,330.98
Billing Add-ons	176,379.00	0.00
Rollback Add-ons	55,078.00	0.00
Correction Increases	0.00	0.00
Correction Decreases	(188,427.00)	(28.00)
Tax Freeze Increases	0.00	0.00
Tax Freeze Decreases	0.00	0.00
Other Increases	0.00	0.00
Other Decreases	0.00	0.00
Deletions	(219,387.00)	0.00
Refunds	42,068.00	3,047.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	60,159.00	931.00
Collections	(96,373,759.02)	(293,413.04)
---	---	---
Ending Real Property Balance	4,103,221.98	2,166,867.94

Section III: Personal Property Taxes

	Tax Year To Date	A/R Changes
Personal Property Starting Taxes	7,445,426.00	215,530.00
Billing Add-ons	134,934.00	0.00
Rollback Add-ons	1.00	0.00
Correction Increases	0.00	0.00
Correction Decreases	(2,210.00)	0.00
Other Increases	0.00	0.00
Other Decreases	0.00	0.00
Uncollectible	0.00	0.00
Deletions	(8,358.00)	(1,330.00)
Refunds	10.00	0.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	157.00	0.00
Collections	(7,221,025.00)	(28,891.00)
---	---	---
Ending Personal Property Balance	348,935.00	185,309.00

Section IV: Real Public Utility

	Tax Year To Date	A/R Changes
Public Utility Starting Taxes	0.00	24,746.00
Billing Add-ons	2,396,434.00	0.00
Rollback Add-ons	0.00	0.00
Correction Increases	0.00	0.00
Correction Decreases	0.00	0.00
Other Increases	0.00	0.00
Other Decreases	0.00	0.00
Deletions	(811.00)	0.00
Refunds	811.00	0.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	4,040.00	0.00
Collections	(2,375,728.00)	(378.00)
---	---	---
Ending Public Utility Balance	24,746.00	24,368.00

Blount County Trustee, Blount County Trustee June 1st 2026 01:07 pm

Bankruptcy / Appeal: Included

Section V: Final Summary

	Tax Year To Date	A/R Changes
Total Starting Taxes	107,996,537.00	2,696,606.98
Total Billing Add-ons	2,707,747.00	0.00
Total Rollback Add-ons	55,079.00	0.00
Total Correction Increases	0.00	0.00
Total Correction Decreases	(190,637.00)	(28.00)
Total Tax Freeze Increases	0.00	0.00
Total Tax Freeze Decreases	0.00	0.00
Total Other Increases	0.00	0.00
Total Other Decreases	0.00	0.00
Total Uncollectible	0.00	0.00
Total Deletions	(228,556.00)	(1,330.00)
Refunds	42,889.00	3,047.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	64,356.00	931.00
Total Collections	(105,970,512.02)	(322,682.04)
---	---	---
Ending Final Balance	4,476,902.98	2,376,544.94

Blount County Trustee, Blount County Trustee June 1st 2026 01:07 pm

Bankruptcy / Appeal: **Included**



Master Listing Report for 2024

Blount County Trustee

Blount County Trustee

Report Date Range: 05/01/2026 to 05/31/2026

Section I: Property Taxes

	Beginning Balance	Ending Balance
Real Property Taxes	443,008.52	396,791.78
Personal Property Taxes	44,841.00	37,939.00
Public Utility Taxes	0.00	0.00
---	---	---
Total	487,849.52	434,730.78

Section II: Real Property Taxes

	Tax Year To Date	A/R Changes
Real Property Starting Taxes	97,914,151.00	443,008.52
Billing Add-ons	107,964.00	0.00
Rollback Add-ons	99,453.00	0.00
Correction Increases	0.00	0.00
Correction Decreases	(120,799.00)	0.00
Tax Freeze Increases	0.00	0.00
Tax Freeze Decreases	0.00	0.00
Other Increases	0.00	0.00
Other Decreases	0.00	0.00
Deletions	(46,426.00)	0.00
Refunds	75,024.00	0.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	93,348.00	0.00
Collections	(96,086,332.77)	(46,216.74)
---	---	---
Ending Real Property Balance	2,036,382.23	396,791.78

Section III: Personal Property Taxes

	Tax Year To Date	A/R Changes
Personal Property Starting Taxes	8,167,910.00	44,841.00
Billing Add-ons	291,630.00	0.00
Rollback Add-ons	0.00	0.00
Correction Increases	0.00	0.00
Correction Decreases	(1,406.00)	0.00
Other Increases	0.00	0.00
Other Decreases	0.00	0.00
Uncollectible	0.00	0.00
Deletions	(16,301.00)	0.00
Refunds	581.00	0.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	539.00	0.00
Collections	(8,255,809.00)	(6,902.00)
---	---	---
Ending Personal Property Balance	187,144.00	37,939.00

Section IV: Real Public Utility

	Tax Year To Date	A/R Changes
Public Utility Starting Taxes	0.00	0.00
Billing Add-ons	2,678,509.00	0.00
Rollback Add-ons	0.00	0.00
Correction Increases	0.00	0.00
Correction Decreases	0.00	0.00
Other Increases	0.00	0.00
Other Decreases	0.00	0.00
Deletions	0.00	0.00
Refunds	0.00	0.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	0.00	0.00
Collections	(2,678,509.00)	0.00
---	---	---
Ending Public Utility Balance	0.00	0.00

Blount County Trustee, Blount County Trustee June 1st 2026 01:08 pm

Bankruptcy / Appeal: Included

Section V: Final Summary

	Tax Year To Date	A/R Changes
Total Starting Taxes	106,082,061.00	487,849.52
Total Billing Add-ons	3,078,103.00	0.00
Total Rollback Add-ons	99,453.00	0.00
Total Correction Increases	0.00	0.00
Total Correction Decreases	(122,205.00)	0.00
Total Tax Freeze Increases	0.00	0.00
Total Tax Freeze Decreases	0.00	0.00
Total Other Increases	0.00	0.00
Total Other Decreases	0.00	0.00
Total Uncollectible	0.00	0.00
Total Deletions	(62,727.00)	0.00
Refunds	75,605.00	0.00
Voided Refunds	0.00	0.00
Ret.Chks, Reversals & No New Money	93,887.00	0.00
Total Collections	(107,020,650.77)	(53,118.74)
---	---	---
Ending Final Balance	2,223,526.23	434,730.78

Blount County Trustee, Blount County Trustee June 1st 2026 01:08 pm

Bankruptcy / Appeal: **Included**

Blount County Trustee
Scott Graves

Property Tax Paid Under Protest FY 2025-2026

<u>Month</u>	<u>Year</u>	<u>Name</u>	<u>Lj</u>	<u>Bill #</u>	<u>Parcel ID</u>	<u>Property Description</u>
Paid	2025	NONE	TO	REPORT		
JULY	2025	NONE	TO	REPORT		
AUGUST	2025	NONE	TO	REPORT		
SEPTEMBER	2025	NONE	TO	REPORT		
OCTOBER	2025	NONE	TO	REPORT		
NOVEMBER	2025	NONE	TO	REPORT		
DECEMBER	2025	NONE	TO	REPORT		
JANUARY	2026	NONE	TO	REPORT		
FEBRUARY	2026	NONE	TO	REPORT		
MARCH	2026	NONE	TO	REPORT		
APRIL	2026	NONE	TO	REPORT		
MAY	2026	NONE	TO	REPORT		
JUNE	2026	NONE	TO	REPORT		

**Blount County Trustee
Scott Graves**

**Annual Report of Local Option Sales Tax Distribution
FY 2025-2026**

<u>Month</u>	<u>Month</u>	<u>Total</u>	<u>County</u>	<u>Alcoa</u>	<u>Maryville</u>	<u>Highway</u>	<u>County</u>	<u>City of</u>	<u>City of</u>	<u>City of</u>	<u>City of</u>	<u>City of</u>	<u>City of</u>
<u>Received</u>	<u>of Sale</u>	<u>Received</u>	<u>Schools</u>	<u>Schools</u>	<u>Schools</u>	<u>Dept.</u>	<u>Debt</u>	<u>Alcoa</u>	<u>Maryville</u>	<u>Friendsville</u>	<u>Louisville</u>	<u>Rockford</u>	<u>Townsend</u>
July	May	\$8,091,162.18	2,277,739.03	510,066.87	1,257,775.21	871,910.57	193,757.91	1,237,205.76	1,518,729.00	24,839.11	71,290.37	34,062.29	93,786.06
August	June	\$8,433,217.44	2,374,030.84	531,630.03	1,310,947.87	916,512.62	203,669.47	1,318,841.22	1,542,766.56	25,548.58	75,123.50	30,914.94	103,231.81
September	July	\$8,434,542.37	2,374,403.82	531,713.55	1,311,153.83	968,933.81	215,318.62	1,277,148.25	1,550,125.00	24,147.48	72,673.64	2,815.98	106,108.39
October	Aug.	\$8,106,082.45	2,281,939.23	511,007.44	1,260,094.58	878,134.75	195,141.06	1,222,432.98	1,508,125.12	24,898.11	67,457.73	58,565.37	98,286.08
November	Sept.	\$7,574,421.28	2,132,271.56	477,491.52	1,177,447.58	645,842.49	143,520.55	1,233,934.11	1,553,272.47	23,734.88	69,055.66	28,724.59	89,125.87
December	Oct.	\$8,478,524.01	2,386,785.06	534,486.16	1,317,990.80	938,589.05	208,575.34	1,268,317.49	1,586,541.03	24,642.25	70,169.80	31,535.19	110,891.84
January	Nov.	\$8,393,096.03	2,362,736.27	529,100.78	1,304,710.98	942,218.29	209,381.84	1,229,091.93	1,600,480.68	26,305.18	70,744.79	29,136.30	89,188.99
February	Dec.	\$9,639,347.97	2,713,568.03	607,664.50	1,498,441.47	1,028,857.94	228,635.10	1,384,184.04	1,946,045.06	28,297.64	90,058.18	36,350.38	77,245.63
March	Jan.	\$7,280,571.29	2,049,549.99	458,967.22	1,131,768.46	719,186.20	159,819.15	1,143,300.66	1,454,054.78	22,080.60	73,630.43	28,406.61	39,807.19
April	Feb.	\$7,111,978.31	2,002,089.47	448,339.12	1,105,560.59	754,487.53	167,663.90	1,114,362.09	1,352,422.52	24,043.55	62,982.28	30,761.63	49,265.63
May	March	\$8,860,650.56	2,494,357.32	558,575.42	1,377,392.57	939,629.50	208,806.55	1,409,541.30	1,636,338.43	27,796.07	81,877.55	41,875.12	84,460.73
June	April	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROSS TOTAL		\$90,403,593.89	\$25,449,470.62	\$5,699,042.61	\$14,053,283.94	\$9,604,302.74	\$2,134,289.50	\$13,838,359.83	\$17,248,900.65	\$276,333.45	\$805,063.93	\$353,148.40	\$941,398.22
LESS COMMISSION		\$904,035.94	\$254,494.71	\$56,990.43	\$140,532.84	\$96,043.03	\$21,342.90	\$138,383.60	\$172,489.01	\$2,763.34	\$8,050.64	\$3,531.49	\$9,413.99
NET TOTAL		\$89,499,557.95	\$25,194,975.91	\$5,642,052.18	\$13,912,751.10	\$9,508,259.71	\$2,112,946.60	\$13,699,976.23	\$17,076,411.64	\$273,570.11	\$797,013.29	\$349,616.91	\$931,984.23

Blount County Trustee's Office Fund Report**Financial Summary Report - May 01, 2026 to May 31, 2026**

Fund	Name	Starting Balance	Receipts	Disbursements	Transfers In	Transfers Out	Commission adjustment	Commission	Ending Balance
101	GENERAL FUND	76,397,046.32	3,627,460.06	6,737,487.43	272,319.82	0.00	(34.77)	24,164.85	73,535,208.69
112	COURTHOUSE & JAIL MAINTENANCE	165,823.59	15,102.83	4,421.00	0.00	0.00	0.00	151.02	176,354.40
114	LAW LIBRARY	41,960.47	771.10	1,404.00	0.00	0.00	0.00	7.71	41,319.86
115	PUBLIC LIBRARY	1,586,369.97	20,116.73	189,474.02	366,500.99	0.00	0.00	95.29	1,783,418.38
122	DRUG CONTROL	3,300,371.79	26,474.58	1,487.09	0.00	0.00	0.00	264.74	3,325,094.54
127	AMERICAN RESCUE PLAN ACT	12,968,342.99	23,500.05	408,163.28	0.00	0.00	0.00	0.00	12,583,679.76
131	HIGHWAY/PUBLIC WORKS	5,131,819.96	354,894.13	796,460.82	544,218.50	0.00	0.00	3,532.72	5,230,939.05
141	GENERAL PURPOSE SCHOOL	20,032,761.43	3,507,280.20	9,777,826.87	12,889.05	0.00	(15.88)	41,601.92	13,733,517.77
142	SCHOOL FEDERAL PROJECTS	218,297.00	309,769.53	493,334.03	156.27	0.00	0.00	0.00	34,888.77
143	CAFETERIA	1,646,469.44	119,063.56	459,592.48	0.00	0.00	0.00	0.00	1,305,940.52
146	EXTENDED DAYCARE	1,836,989.84	159,816.39	145,988.91	0.00	0.00	0.00	1,441.53	1,849,375.79
151	GENERAL DEBT SERVICE	23,505,198.70	683,584.99	12,287,134.13	0.00	0.00	(10.58)	7,305.59	11,894,354.55
176	HIGHWAY CAPITAL PROJECTS	5,577,887.72	957,467.01	481,831.50	0.00	0.00	0.00	9,574.68	6,043,948.55
177	EDUCATION CAPITAL PROJECTS	3,987,718.73	203,489.74	714,574.50	0.00	0.00	(5.04)	2,258.64	3,474,380.37
189	GENERAL CONSTRUCTION PROJECTS	4,595,379.88	72,052.76	9,794.72	0.00	0.00	(1.51)	136.50	4,657,502.93
263	GENERAL LIABILITY	3,790,925.35	12,126.82	8,517.00	0.00	0.00	0.00	0.00	3,794,535.17
264	EMPLOYEE HEALTH INSURANCE	20,633,984.37	2,232,336.52	2,679,915.49	0.00	0.00	0.00	0.00	20,186,405.40
266	WORKERS COMPENSATION	5,122,018.42	23,756.11	145,000.00	0.00	0.00	0.00	0.00	5,000,774.53
333	CHILDRENS HOME/ELLIS TRUST	501,533.39	1,494.95	0.00	0.00	0.00	0.00	0.00	503,028.34
336	TAX TRUST FUND	1,818.53	1,016.79	0.00	0.00	0.00	0.00	0.00	2,835.32
337	TRUST - CONTRACTOR DEP	25,666.88	20.84	0.00	0.00	0.00	0.00	0.00	25,687.72
351	CITIES - SALES TAX	0.00	3,281,889.20	3,249,070.31	0.00	0.00	0.00	32,818.89	0.00
355	ALCOA SCHOOLS	0.00	692,937.15	685,497.79	0.00	0.00	(3.57)	7,442.93	0.00
356	MARYVILLE SCHOOLS	0.00	1,708,917.94	1,691,447.50	0.00	0.00	(8.77)	17,479.21	0.00
363	DRUG TASK FORCE	991,053.77	7,928.59	16,503.52	0.00	0.00	0.00	54.14	982,424.70
364	DISTRICT ATTORNEY	269,552.59	5,616.87	0.00	0.00	0.00	0.00	56.17	275,113.29
365	SMOKY MTN TOURISM BOARD	0.00	330,277.53	326,974.75	0.00	0.00	0.00	3,302.78	0.00
999	TRUSTEE'S OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	12.00	(12.00)
22200	OVERPAYMENTS	(1,744.00)	1,756.00	0.00	0.00	0.00	0.00	0.00	12.00
29900	FEE/COMMISSION	0.00	151,689.31	0.00	0.00	151,689.31	0.00	(151,689.31)	0.00
		192,327,247.13	18,532,608.28	41,311,901.14	1,196,084.63	151,689.31	(80.12)	12.00	170,440,728.40

<i>Summary of Assets Beginning Balances</i>		<i>Debits / Credits</i>		<i>Summary of Assets Ending Balances</i>	
INVESTMENT ACCOUNTS	70,499,528.57	524.88 (+)	262.44 (-)	INVESTMENT ACCOUNTS	70,499,791.01
CASH	3,800.00	2,298,205.79 (+)	2,298,205.79 (-)	CASH	3,800.00
BANK ACCOUNTS	121,823,818.56	31,099,243.27 (+)	52,985,924.44 (-)	BANK ACCOUNTS	99,937,137.39
ACCOUNTS RECEIVABLE	0.00	0.00 (+)	0.00 (-)	ACCOUNTS RECEIVABLE	0.00
BAD CHECKS	100.00	0.00 (+)	100.00 (-)	BAD CHECKS	0.00
CREDIT CARD FEES	0.00	0.00 (+)	0.00 (-)	CREDIT CARD FEES	0.00
Total	192,327,247.13	33,397,973.94 (+)	55,284,492.67 (-)	Total	170,440,728.40

Property Tax Summary

	Debits (-)	Credits (+)	Total
Current Year	3,978.00	322,502.00	318,524.00
Prior Year	0.00	23,658.00	23,658.00
Bankruptcy	0.00	180.04	180.04
Interest	28.00	15,978.44	15,950.44

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

Signature: _____ Title: _____

June 02, 2026

Trustee's Investment Portfolio

June 1, 2026

BANK NAME	MAIN ACCOUNT	RATE	TAX ACCOUNTS	RATE	CDs / ICS	RATE	MATURITY	LGIP / OTHER INVESTMENTS
CBBC			\$2,036,886.36	3.82%	\$2,700,000.00	3.00%	ICS *	<u>LGIP (TN Local Government Investment Pool)</u> \$248,922.01 3.84%
First Century			\$1,704,605.59	3.96%	\$11,000,000.00	3.70%	11/29/27	<u>LGIP - DOT</u> \$264,388.04 3.84%
First Horizon	\$84,299,762.29	3.70%	\$166,671.04	3.70%	\$7,000,000.00	3.71%	ICS *	<u>LGIP TOTAL</u>
Home Federal			\$828,986.60	1.00%	\$9,000,000.00	3.85%	12/4/26	<u>\$513,310.05</u>
Pinnacle Bank			\$765,515.01	0.25%	\$5,000,000.00	4.15%	8/13/27	
Renasant			\$734,628.76	0.10%	\$6,810,562.21	3.70%	ARPA *	
Simmons Bank			\$675,842.42	0.05%	\$2,000,000.00	4.05%	9/24/26	<u>OTHER INVESTMENTS</u>
SmartBank			\$1,220,849.72	3.77%	\$5,000,000.00	3.45%	1/28/27	<u>TYPE</u> <u>AMOUNT</u> <u>RATE</u>
					\$5,000,000.00	3.43%	7/30/27	\$0.00
					\$6,000,000.00	3.75%	ICS *	<u>OTHER INVESTMENTS TOTAL</u>
TnBank			\$214,396.83	0.05%	\$10,000,000.00	3.62%	ICS *	<u>\$0.00</u>
United Community			\$546,037.70	0.20%	\$485,402.97	3.62%	ICS *	
US Bank			\$506,300.46	0.25%	\$550,000.00	3.50%	3/7/28	
TOTALS	\$84,299,762.29		\$9,400,720.49		\$5,000,000.00	3.50%	2/25/28	\$513,310.05
					\$1,500,000.00	4.10%	8/13/27	
					\$77,045,965.18			

GRAND TOTAL

\$171,259,758.01

NOTE: \$550,000 CD held jointly with State (W.C.) / \$485,402.97 ICS is Ellis Trust

**Blount County Trustee
Scott Graves**

**Interest Earned Report
May 2026**

Date	Financial Institution	Account Type	Interest
May 2026	CBBC	Money Market	\$6,522.06
May 2026	CBBC	ICS	\$6,665.34
May 2026	CBBC	CD	\$33,452.05
May 2026	First Century	Money Market	\$13,126.88
May 2026	First Century	ICS	\$14,054.84
May 2026	First Century	CD	\$28,479.45
May 2026	First Century	CDARS	\$17,083.07
May 2026	First Horizon	Money Market	\$502.38
May 2026	First Horizon	Main Account	\$303,877.72
May 2026	First Horizon	Clearing Account	\$6,106.90
May 2026	First Horizon	Payroll Account	\$3,688.26
May 2026	First Horizon	Medical/Dental	\$660.49
May 2026	First Horizon	General Liability	\$324.77
May 2026	First Horizon	Worker's Comp.	\$429.33
May 2026	First Horizon	ARPA	\$21,812.34
May 2026	Home Federal	Money Market	\$704.35
May 2026	LGIP (State)	Investment Pool	\$769.55
May 2026	Pinnacle Bank	Money Market	\$334.43
May 2026	Pinnacle Bank	CDARS	\$36,148.65
May 2026	Pinnacle Bank	ICS	\$18,522.50
May 2026	Renasant	Money Market	\$62.39
May 2026	Simmons Bank	Money Market	\$28.70
May 2026	SmartBank	Money Market	\$3,777.97
May 2026	SmartBank	ICS	\$29,814.29
May 2026	SmartBank (Children's Home)	ICS	\$1,447.17
May 2026	SmartBank (W.C.)	CD	\$1,582.19
May 2026	SmartBank	CDARS	\$14,884.36
May 2026	TnBank	Money Market	\$8.64
May 2026	TnBank	CD	\$5,054.79
May 2026	United Community	Money Market	\$86.77
May 2026	US Bank	Money Market	\$107.51

TOTAL INTEREST EARNED THIS MONTH \$570,120.14

FISCAL YEAR TO DATE INTEREST EARNED \$6,407,374.53

Blount County Trustee
Account Analysis of Posted Transactions
All Modules All Payments
7/1/2025 to 6/30/2026
Month is Closed

101-45610 TRUSTEE

Jrnl Date	Rcpt/Ck Trns	User Description	Debit	Credit	Balance
		Starting Balance			\$ 0.00
C	7/31/2025	1338726 KC TRANSFER TRUSTEE COMMISSION	0.00	119,112.71	\$ 119,112.71
T	8/31/2025	1347891 KC TRANSFER COMMISSION	0.00	143,008.31	\$ 262,121.02
C	9/30/2025	1370626 KC TRANSFER SEPTEMBER COMMISSION	0.00	443,426.95	\$ 705,547.97
C	10/31/2025	1438941 KC TRANSFER COMMISSION	0.00	1,428,549.20	\$ 2,134,097.17
C	11/30/2025	1445306 KC TRANSFER COMMISSION	0.00	276,181.66	\$ 2,410,278.83
C	12/31/2025	1447258 SDN COMMISSIONS	0.00	197,475.70	\$ 2,607,754.53
C	1/31/2026	1449363 SDN COMMISSIONS	0.00	174,465.34	\$ 2,782,219.87
C	2/28/2026	1454108 SDN COMMISSIONS	0.00	304,825.36	\$ 3,087,045.23
C	3/31/2026	1456529 SDN COMMISSIONS	0.00	180,989.24	\$ 3,268,034.47
C	4/30/2026	1457552 SDN COMMISSIONS	0.00	120,901.85	\$ 3,388,936.32
C	5/31/2026	1458267 SDN COMMISSIONS	0.00	151,609.19	\$ 3,540,545.51
		Period Balance	0.00	3,540,545.51	\$ 3,540,545.51
		Fiscal Year To Date	0.00	3,540,545.51	\$ 3,540,545.51

Trial Balance

EXPENSE Trial Balance 141 (05/01/26 - 05/31/26) • Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 141-50000	General Operations	0.00	108,398,138.39	9,780,983.67	3,156.80	118,175,965.26
2 141-51000	EXPENSE ACCOUNT	0.00	(1,000.00)	0.00	0.00	(1,000.00)
3 141-99999-510	TR.COMM.-MISC.REC'S.	0.00	344,054.67	31,505.95	0.00	375,560.62
4 141-99999-510-T	TR- COMM-TAXES	0.00	432,905.37	1,436.72	15.88	434,326.21
		0.00	109,174,098.43	9,813,926.34	3,172.68	118,984,852.09

REVENUE Trial Balance 141 (05/01/26 - 05/31/26) • Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 141-21310	US TREAS/SCHOOLS	0.00	1,554.12	0.00	0.00	1,554.12
2 141-21320	US TREAS/SCHOOLS PR	0.00	2,927.68	0.00	0.00	2,927.68
3 141-21325	US TREAS/SCHOOLS PR	0.00	684.72	0.00	0.00	684.72
4 141-21330	SCHOOLS/RETIREMENT	0.00	329.21	0.00	0.00	329.21
5 141-39999	NET DISCOUNT-SCHOOLS-PROPERTY TAXES	0.00	(353,014.25)	0.00	0.00	(353,014.25)
6 141-40110	CURRENT PROPERTY TAX	0.00	20,970,917.75	788.82	63,950.97	21,034,079.90
7 141-40115	DISCOUNT ON PROPERTY TAXES	0.00	353,014.25	0.00	0.00	353,014.25
8 141-40120	TRUSTEE'S COLLECTIONS-PRIOR	0.00	242,171.64	0.00	4,683.39	246,855.03
9 141-40125	TRUSTEE'S COLLECTIONS-BANKRUPTCY	0.00	21,861.93	0.00	35.70	21,897.63
10 141-40130	CLK/MASTER COLLECTIONS-PRIOR	413.01	70,121.48	0.00	41,301.17	111,422.65
11 141-40140	INTEREST AND PENALTY	0.00	45,437.71	5.55	3,167.58	48,599.74
12 141-40161	IN LIEU OF TAXES-TVA	11.07	11,065.31	0.00	1,106.55	12,171.86
13 141-40162	PAYMENTS IN-LIEU-OF TAXES - LOCAL UTILITIES	43.75	63,555.65	0.00	4,375.27	67,930.92
14 141-40163	IN LIEU OF TAXES-OTHER	677.66	0.00	0.00	67,766.47	67,766.47
15 141-40210	LOCAL SALES TAX	24,943.57	22,955,113.30	0.00	2,494,357.32	25,449,470.62
16 141-40270	BUSINESS TAX	4,130.90	271,980.18	0.00	413,089.51	685,069.59
17 141-40275	MIXED DRINK TAX	287.05	294,061.39	0.00	28,704.96	322,766.35
18 141-41110	MARRIAGE LICENSES	4.92	4,535.70	0.00	492.08	5,027.78
19 141-43542	CONTRACT FOR INSTRUCTIONAL SERVICES WITH OTHER LEA	0.00	0.00	0.00	57,750.00	57,750.00
20 141-43990	OTHER CHARGES FOR SERVICES	333.10	56,776.12	0.00	33,310.50	90,086.62
21 141-44110	INTEREST EARNED	658.92	527,082.66	0.00	65,892.11	592,974.77
22 141-44120	LEASE/RENTALS	2.00	2,600.00	0.00	200.00	2,800.00
23 141-44130	SALE OF MATERIALS AND SUPPLIES	0.00	45.00	0.00	0.00	45.00
24 141-44530	SALE OF EQUIPMENT	0.00	3,604.00	0.00	111.00	3,715.00
25 141-44540	SALE OF PROPERTY	0.00	3,005.00	0.00	1,770.00	4,775.00
26 141-44560	DAMAGES RECOVERED FROM INDIVID	0.00	0.00	0.00	16.00	16.00
27 141-44570	CONTRIBUTIONS & GIFTS	0.00	2,450.00	0.00	2,200.00	4,650.00
28 141-44990	Other Local Revenues	0.00	113,043.71	0.00	13,343.63	126,387.34
		31,505.95	129,206,859.86	794.37	3,520,963.62	132,727,029.11

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
29 141-44990-3	OTHER LOCAL REVENUES	0.00	2,324.87	0.00	0.00	2,324.87
30 141-46510	TISA	0.00	62,055,516.34	0.00	0.00	62,055,516.34
31 141-46515	EARLY CHILDHOOD EDUCATION	0.00	319,282.55	0.00	175,834.90	495,117.45
32 141-46515-2700	IMPORTED	0.00	119,191.51	0.00	0.00	119,191.51
33 141-46590	OTHER STATE EDUCATION FUNDS	0.00	1,852,525.68	0.00	0.00	1,852,525.68
34 141-46594	FAMILY RESOURCE	0.00	105,124.60	0.00	0.00	105,124.60
35 141-46610	CAREER LADDER PROGRAM	0.00	81,236.22	0.00	0.00	81,236.22
36 141-46790	OTHER VOCATIONAL	0.00	803,759.06	0.00	0.00	803,759.06
37 141-46851	TVA PAYMENTS THRU STATE	0.00	1,414,874.10	0.00	0.00	1,414,874.10
38 141-46852	TV TELECOM	0.00	23,044.59	0.00	2,132.61	25,177.20
39 141-46980	CORRECTIONAL GRANT	0.00	1,045,367.90	0.00	15,675.36	1,061,043.26
40 141-46980-4030	Safe Schools	0.00	5,243.59	0.00	0.00	5,243.59
41 141-46990	OTHER STATE REVENUES	0.00	74,442.52	0.00	0.00	74,442.52
42 141-47640	ROTC REIMBURSEMENT	0.00	113,778.12	0.00	15,907.49	129,685.61
43 141-49700	INSURANCE RECOVERY GEN. PRP SCH	0.00	18,027.25	0.00	0.00	18,027.25
44 141-49800	OPERATING TRANSFERS	0.00	600,618.54	0.00	12,889.05	613,507.59
45 141-49999	OPENING FUND BALANCE	0.00	14,903,603.11	0.00	0.00	14,903,603.11
46 141-51500	General Purpose Schools	0.00	3,975.05	0.00	900.00	4,875.05
		31,505.95	129,206,859.86	794.37	3,520,963.62	132,727,029.11

Trial Balance by Account Type 141 (05/01/2026 - 05/31/2026) - Printed: Jun 02, 2026 10:23 AM

Type	Commissions	Starting Balance	Debits	Credits	Ending Balance
EXPENSE	0.00	109,174,098.43	9,813,926.34	3,172.68	118,984,852.09
REVENUE	0.00	129,206,859.86	794.37	3,520,963.62	132,727,029.11
TRIAL BALANCE TOTAL	0.00		9,814,720.71	3,524,136.30	(13,742,177.02)

Recap for 141 - Printed: Jun 02, 2026 10:23 AM

Amount	Balance
Beginning Balance:	20,032,761.43
Receipts:	3,519,269.25
Disbursements:	(9,776,926.87)
Corrections / Other:	13,775,103.81
Commission Transfers:	13,775,103.81
Ending Balance:	13,742,177.02
	13,742,177.02

EXPENSE Trial Balance 142 (05/01/26 - 05/31/26) - Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 142-50000	General Operations	0.00	5,474,567.47	493,334.03	0.00	5,967,901.50
		0.00	5,474,567.47	493,334.03	0.00	5,967,901.50

REVENUE Trial Balance 142 (05/01/26 - 05/31/26) - Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 142-47131	VOCATIONAL EDUCATION BASIC GRANTS TO STATE	0.00	134,950.23	0.00	17,928.42	152,878.65
2 142-47131-801	VOCATIONAL EDUCATION BASIC GRANTS TO STATE	0.00	15,112.77	0.00	0.00	15,112.77
3 142-47141	TITLE I (JASA)	0.00	1,682,232.33	0.00	251,660.35	1,933,892.68
4 142-47141-105	TITLE I GRANTS TO LOCAL EDUCATION AGENCIES	0.00	518,257.08	0.00	0.00	518,257.08
5 142-47143	SPECIAL EDUCATION - GRANTS TO STATES	0.00	2,086,921.33	0.00	0.00	2,086,921.33
6 142-47143-901	SPECIAL EDUCATION - GRANTS TO STATES	0.00	57,360.88	0.00	0.00	57,360.88
7 142-47146	ENGLISH LANGUAGE ACQUISITION GRANTS	0.00	34,668.15	0.00	2,389.23	37,057.38
8 142-47146-91401	TITLE 111 2013-2014	0.00	12,383.45	0.00	0.00	12,383.45
9 142-47189	TITLE II	0.00	152,854.14	0.00	14,290.51	167,144.65
10 142-47309	SCHOOL DEPT/ESSER	0.00	36,400.00	0.00	0.00	36,400.00
11 142-47590	OTHER FEDERAL THROUGH STATE	0.00	133,781.04	0.00	23,501.02	157,282.06
12 142-47590-235	OTHER FEDERAL THROUGH STATE	0.00	19,488.42	0.00	0.00	19,488.42
13 142-49800	TRANSFERS FROM OTHER FUNDS	0.00	285,486.43	0.00	156.27	285,642.70
14 142-49999	OPENING FUND BALANCE	0.00	517,388.22	0.00	0.00	517,388.22
15 142-51500	(School Federal Projects)	0.00	5,580.00	0.00	0.00	5,580.00
		0.00	5,692,864.47	0.00	309,925.80	6,002,790.27

Trial Balance by Account Type 142 (05/01/2026 - 05/31/2026) · Printed: Jun 02, 2026 10:23 AM

Type	Commissions	Starting Balance	Debits	Credits	Ending Balance
EXPENSE	0.00	5,474,567.47	493,334.03	0.00	5,967,901.50
REVENUE	0.00	5,692,864.47	0.00	309,925.80	6,002,790.27
TRIAL BALANCE TOTAL	0.00		493,334.03	309,925.80	(34,888.77)

Recap for 142 · Printed: Jun 02, 2026 10:23 AM

	Amount	Balance
Beginning Balance:		218,297.00
Receipts:	309,925.80	528,222.80
Disbursements:	(493,334.03)	34,888.77
Corrections / Other:		34,888.77
Commission Transfers:	0.00	34,888.77
Ending Balance:		34,888.77

EXPENSE Trial Balance 143 (05/01/26 - 05/31/26) · Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 143-50000	General Operations	0.00	5,088,760.90	459,592.48	0.00	5,548,353.38
		0.00	5,088,760.90	459,592.48	0.00	5,548,353.38

REVENUE Trial Balance 143 (05/01/26 - 05/31/26) · Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 143-43140	ZONING STUDIES	0.00	3,995.43	0.00	0.00	3,995.43
2 143-43570	RECEIPTS FROM INDIVIDUAL SCHOO	0.00	1,657,108.04	0.00	112,936.33	1,770,044.37
3 143-43581	COMMUNITY SERVICE FEES - CHILDREN	0.00	865.00	0.00	0.00	865.00
		0.00	6,735,230.34	0.00	119,063.56	6,854,293.90

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
4 143-44110	INTEREST EARNED	0.00	56,811.15	0.00	5,459.13	62,270.28
5 143-44530	SALE OF EQUIPMENT	0.00	365.22	0.00	0.00	365.22
6 143-44570	CONTRIBUTIONS & GIFTS	0.00	1,385.49	0.00	0.00	1,385.49
7 143-46520	SCHOOL FOOD SERVICE (state matching)	0.00	39,102.37	0.00	0.00	39,102.37
8 143-47111	SECTION 4 - LUNCH	0.00	1,891,788.48	0.00	0.00	1,891,788.48
9 143-47113	BREAKFAST	0.00	1,176,092.42	0.00	0.00	1,176,092.42
10 143-47114	USDA - OTHER	0.00	14,808.36	0.00	0.00	14,808.36
11 143-48610	DONATIONS	0.00	484.64	0.00	0.00	484.64
12 143-49800	OPERATING TRANSFERS	0.00	2,349.43	0.00	0.00	2,349.43
13 143-49999	OPENING FUND BALANCE	0.00	1,888,978.00	0.00	0.00	1,888,978.00
14 143-51500	Cafeteria	0.00	1,096.31	0.00	668.10	1,764.41
		0.00	6,735,230.34	0.00	119,063.56	6,854,293.90

Trial Balance by Account Type 143 (05/01/2026 - 05/31/2026) - Printed: Jun 02, 2026 10:23 AM

Type	Commissions	Starting Balance	Debits	Credits	Ending Balance
EXPENSE	0.00	5,088,760.90	459,592.48	0.00	5,548,353.38
REVENUE	0.00	6,735,230.34	0.00	119,063.56	6,854,293.90
TRIAL BALANCE TOTAL	0.00		459,592.48	119,063.56	(1,305,940.52)

Recap for 143 - Printed: Jun 02, 2026 10:23 AM

Amount	Balance
Beginning Balance:	1,646,469.44
Receipts:	1,764,864.90
Disbursements:	(458,924.38)
Corrections / Other:	1,305,940.52
Commission Transfers:	1,305,940.52
Ending Balance:	1,305,940.52

EXPENSE Trial Balance 146 (05/01/26 - 05/31/26) - Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 146-50000	CASH DISBURSEMENT	0.00	1,693,070.68	145,988.91	0.00	1,839,059.59
2 146-99999-510	MISC RECEIPT COMMISSION	0.00	12,013.61	1,441.53	0.00	13,455.14
		0.00	1,705,084.29	147,430.44	0.00	1,852,514.73

REVENUE Trial Balance 146 (05/01/26 - 05/31/26) - Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 146-43581	COMMUNITY SERVICE FEES - CHILDREN	1,382.84	1,137,444.81	0.00	138,284.11	1,275,728.92
2 146-44110	INTEREST EARNED	58.69	64,055.52	0.00	5,868.86	69,924.38
3 146-44990	OTHER LOCAL REVENUES	0.00	11,925.00	0.00	0.00	11,925.00
4 146-46590	OTHER STATE EDUCATION FUNDS	0.00	203,272.69	0.00	15,663.42	218,936.11
5 146-46590-1	Other State Funds-Education-DHS	0.00	12,137.65	0.00	0.00	12,137.65
6 146-49800	TRANSFERS IN	0.00	150.00	0.00	0.00	150.00
		1,441.53	3,542,074.13	0.00	159,816.39	3,701,890.52

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
15 355-46990	Tire Tax	356.27	0.00	0.00	35,626.88	35,626.88
		7,122.32	10,000,433.17	177.89	728,741.92	10,728,997.20
			10,000,433.17	560,432.60	3.57	10,560,862.20
			10,000,433.17	177.89	728,741.92	10,728,997.20
			560,610.49	728,745.49	DIFFERENCE:	(168,135.00)

Trial Balance by Account Type 355 (05/01/2026 - 05/31/2026) - Printed: Jun 02, 2026 10:23 AM

Type	Commissions	Starting Balance	Debits	Credits	Ending Balance	
EXPENSE	0.00	10,000,433.17	560,432.60	3.57	10,560,862.20	
REVENUE	0.00	10,000,433.17	177.89	728,741.92	10,728,997.20	
TRIAL BALANCE TOTAL	0.00		560,610.49	728,745.49	DIFFERENCE:	(168,135.00)

Recap for 355 - Printed: Jun 02, 2026 10:23 AM

Amount	Balance
Beginning Balance:	0.00
Receipts:	728,564.03
Disbursements:	(552,989.67)
Corrections / Other:	175,574.36
Commission Transfers:	175,574.36
Ending Balance:	168,135.00
	168,135.00

EXPENSE Trial Balance 356 (05/01/26 - 05/31/26) - Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 356-50000	EXPENSE ACCOUNT	0.00	14,306,636.88	0.00	0.00	14,306,636.88
2 356-51000	EXPENSE ACCOUNT	0.00	9,996,827.93	1,363,618.64	0.00	11,360,446.57
3 356-99999-510	MISC RECEIPT COMMISSIONS	0.00	129,025.44	16,684.41	0.00	145,709.85
4 356-99999-510-T	COMMISSION-PROPERTY TAXES	0.00	239,163.83	794.80	8.77	239,949.86
		0.00	24,671,654.08	1,381,097.85	8.77	26,052,743.16

REVENUE Trial Balance 356 (05/01/26 - 05/31/26) - Printed: Jun 02, 2026 10:23 am

Fund & Account Code	Description	Commissions	Starting Balance	Debits	Credits	Ending Balance
1 356-39999	NET DISCOUNT-PROPERTY TAXES	0.00	(194,939.28)	0.00	0.00	(194,939.28)
2 356-40110	CURRENT PROPERTY TAX	0.00	11,580,224.26	435.59	35,313.89	11,615,102.56
3 356-40115	PROPERTY TAXES	0.00	194,939.28	0.00	0.00	194,939.28
4 356-40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	0.00	138,418.68	0.00	2,649.27	141,067.95
5 356-40125	PROPERTY TAXES	0.00	12,078.38	0.00	19.71	12,098.09
6 356-40130	C&M OR CCC COLLECTIONS - PRIOR YEAR	228.07	38,721.42	0.00	22,806.70	61,528.12
7 356-40140	INTEREST AND PENALTY	0.00	25,663.40	3.07	1,755.91	27,416.24
8 356-40162	PAYMENTS IN LIEU OF LOCAL TAXES	24.16	35,095.74	0.00	2,416.04	37,511.78
9 356-40163	PAYMENTS IN LIEU OF TAXES OTHER	374.21	0.00	0.00	37,420.97	37,420.97
10 356-40210	LOCAL OPTION SALES TAX	13,773.93	12,675,891.37	0.00	1,377,392.57	14,053,283.94
11 356-40270	BUSINESS TAX	2,281.10	150,188.77	0.00	228,110.01	378,298.78
12 356-41110	MARRIAGE LICENSE	2.72	2,504.61	0.00	271.73	2,776.34
13 356-44990	OTHER LOCAL REVENUES	0.22	142.12	0.00	22.16	164.28
14 356-46852	INTERSTATE TELECOM	0.00	12,725.33	0.00	1,177.64	13,902.97
		16,684.41	24,671,654.08	438.66	1,709,356.60	26,380,572.02

Trial Balance by Account Type 356 (05/01/2026 - 05/31/2026) - Printed: Jun 02, 2026 10:23 AM

Type	Commissions	Starting Balance	Debits	Credits	Ending Balance
EXPENSE	0.00	24,671,654.08	1,381,097.85	8.77	26,052,743.16
REVENUE	0.00	24,671,654.08	438.66	1,709,356.60	26,380,572.02
TRIAL BALANCE TOTAL	0.00		1,381,536.51	1,709,365.37	(327,828.86)

Recap for 356 - Printed: Jun 02, 2026 10:23 AM

	Amount	Balance
Beginning Balance:		0.00
Receipts:	1,708,917.94	1,708,917.94
Disbursements:	(1,363,618.64)	345,299.30
Corrections / Other:		345,299.30
Commission Transfers:	(17,470.44)	327,828.86
Ending Balance:		327,828.86

TRIAL BALANCE GRAND TOTAL BY ACCOUNT TYPE (05/01/2026 - 05/31/2026) - Printed: Jun 02, 2026 10:23 AM

Type	Commissions	Starting Balance	Debits	Credits	Ending Balance
ASSET	0.00	0.00	0.00	0.00	0.00
LIABILITY	0.00	0.00	0.00	0.00	0.00
EXPENSE	0.00	156,114,598.34	12,855,813.74	3,185.02	168,967,227.06
REVENUE	0.00	179,849,116.05	1,410.92	6,547,867.89	186,395,573.02
EQUITY	0.00	0.00	0.00	0.00	0.00
TRIAL BALANCE TOTAL	0.00		12,857,224.66	6,551,052.91	(17,428,345.96)

Apr, 2026 last month closed.