



City Manager Report

MARCH 2018



Contents:

Monthly reports of the City Manager and all departments as presented to the Kingston City Council and to the citizens of Kingston

Reporting Schedule:

Published monthly on the City of Kingston website and distributed during the Kingston City Council meeting on the second Tuesday of each month

Featured Picture:

Watts Bar Lake between the Gravel Pit and Fort Southwest Point

Distributed: April 10, 2018

Message from the City Manager

Management

- ☐ City Manager

Finance

- ☐ Finance/HR
- ☐ Human Resources
- ☐ City Clerk

Public Safety

- ☐ Police
- ☐ Codes Enforcement
- ☐ Municipal Court
- ☐ Fire

Public Services

- ☐ Public Works
- ☐ Parks & Recreation
- ☐ Building Permits

Water Department

- ☐ Kingston Water Plant
- ☐ Kingston Wastewater Treatment Plant
- ☐ Kingston Water Distribution/Collection

Library

- ☐ Director's Report

Beautification Committee

- ☐ February Minutes

Planning Commission

- ☐ March 20, 2018 Meeting Minutes

REU – Electric Power Board Meeting

- ☐ Agenda and Minutes (None received)
- ☐ Report to TVA

E-911 Quarterly Report

- ☐ Director's Report
- ☐ Fourth Quarter Report Attached
- ☐ 2017 Annual Report - March 2018

Project Status Updates

- ☐ Greenway
- ☐ HOME Grant
- ☐ LPRF Gertrude Porter Park



April 10, 2018

To: Kingston City Council
City Staff
Residents of Kingston

This City Manager Monthly Report is to be distributed and published on the city website (www.mykingstontn.com). We are producing this report in an effort to provide general and performance information to the Kingston City Council and the public regarding City services and programs and to enhance transparency in our local government. Information compiled by each department is analyzed and organized for presentation in this report.

Our goal is to become more transparent and more performance driven. The City staff and I will continue to make every effort to increase efficiencies in City services as we serve the citizens of Kingston.

It is our hope this report will help you become and stay informed regarding city issues and progress.

Please feel free to contact me with any questions, comments and/or suggestions regarding this report.

Sincerely,

David L. Bolling, City Manager
City of Kingston

City Manager

Management Report: March 2018

Legislative Accomplishments

- A. Second Reading of an Ordinance No. 18-2-13-1 Requiring Non-Resident Property Owner Voters to Vote in Municipal Elections Through Absentee Ballot

Legislative Matters Forthcoming

- A. First Reading of Ordinances Approving/Passing the City/Water Budgets for FY 2019

Other Items Considered by the Council

1. Approval of Bid from Electro-Mech Scoreboard Company in the Amount of \$24,800 to Replace the Community Center Sign
 2. Approval to Surplus the Current Community Center Sign
 3. Appointment of Brian Collins to the Historic Zoning Commission to Complete the Term of Darleen Trent with Term Ending December 31, 2021
- **External Meetings**
 - Meeting with Warden at MCCC re. inmate labor
 - TML Meeting on Small Cell Tower legislation
 - Meeting with TDOT and Collier Engineering re. Dogwood Drive
 - Meeting with Spectratech regarding amphitheater project
 - Other Misc. Meetings
 - **Internal Meetings**
 - Individual and Joint meetings with Department Heads
 - Individual Meetings with members of Council

Ongoing Work

- TVA Funding: **Community Center Sign ordered.**
- HOME Grant: **Construction completed. Documents pending.**
- AFG Grant: **Application Pending**

Balance Sheet
MARCH 31, 2018

110 GENERAL FUND

Fnd-Funct

Account Name	Amount
Assets	
CASH ON HAND	500.00
CASH IN BANK CHECKING	1,936,393.26
CASH OVER AND SHORT	10.20
TAXES RECEIVABLE	2,372,567.80
ESTIMATED UNCOLLECTIBLE DELINQUENT TAXES	20,000.00
OTHER TAXES RECEIVABLE	211,722.94
DUE FROM OTHER GOVTS LOCAL TAXES RECEIVA	231,634.42
DUE FR HOME GRANT	900.00
DEFERRED STATE & LOCAL TAXES	149,353.74
Total Assets	4,582,574.88
Liabilities, Reserves, And Fund Balances	
SHORT-TERM LIABILITIES	97.17
ACCRUED SALARIES	87,325.69
EMPLOYEE LEAVE PAYABLE	60,000.00
DEFERRED INCOME	2,345,235.80
AMERICAN GEN INSURANCE	0.03
DUE TO LGIP INSURANCE	3,870.32
DUE TO DELTA DENTAL	118.25
DUE TO AFLAC	185.42
DUE TO SUPERIOR VISION	618.72
DUE TO LINCOLN LIFE INS	147.40
DUE TO RO CO SCHOOLS LIQUOR TAX	4,327.90
DUE TO STATE RETIREMENT SYSTEM	0.07
MISCELLANEOUS PAYROLL DEDUCTION	97.55
DONATIONS WALKING TRAIL LIGHTS	405.52
CITY PARK PAVILLION DONATIONS	610.00
DONATION PUBLIC WORKS	4,947.01
SEX OFFENDER REGISTRY FUND	820.83
LIBRARY DONATIONS	4,144.82
DONATIONS EXPLORERS PD	168.87
P&R STREET FESTIVAL & CRAFTS	4,312.90
P&R CHRISTMAS BAZAAR	900.00
DONATIONS FIRE DEPT	47,847.38
DONATIONS POLICE DEPT	290.66
DONATIONS SPECIAL OPS FIRE DEPT	1.56
PORTER PARK DONATIONS	5,000.00
DONATIONS CONST. SWP FORT	2,273.78
DONATION TVA IMAGE REPAIR	28,235.70
FUND BALANCE - UNAPPROPRIATED	1,601,211.75
RESERVE FOR ENCUMBRANCES - PRIOR YEAR	1,625.23
EC PY RESERVE	1,625.23
CHANGE IN RESTRICTED ACCOUNTS	166,597.57
Revenues Exceed Expenditures	546,703.89
Total Liabilities, Reserves, And Fund Balances	4,582,574.88

Balance Sheet
MARCH 31, 2018

110 GENERAL FUND
End-Funct

Account Name
Liabilities, Reserves, And Fund Balances

Amount

Fund Is In Balance

0.00
=====

* End of Report: CITY OF KINGSTON *

CITY OF KINGSTON
FINANCIAL REPORTS MARCH 2018
REVENUES

ACCOUNT NUMBER	DESCRIPTION	ACTUAL MARCH 2017	BUDGETED REVENUES 2017-2018	ACTUAL MARCH 2018	PERCENT OF BUDGET 75%
31110	CURRENT PROPERTY TAX	\$1,918,135	\$1,955,000	\$1,927,122	98.6%
31120	PUBLIC UTILITIES PROPERTY TAX	\$33,878	\$33,878	\$22,533	66.5%
31211	PROPERTY TAX DELINQUENT - 1ST	\$70,774	\$70,000	\$48,526	69.3%
31212	PROPERTY TAX DELINQUENT - 2ND	\$21,302	\$20,000	\$15,538	77.7%
31219	PROPERTY TAX DELINQUENT - 0TH	\$22,180	\$20,000	\$19,783	98.9%
31300	INT, PENALTY, AND COURT COST	\$24,021	\$22,000	\$16,527	75.1%
31511	IN LIEU TAX, ROCKWOOD ELECTRIC	\$79,496	\$79,495	\$82,315	103.5%
31610	LOCAL SALES TAX - CO. TRUSTEE	\$766,296	\$1,050,000	\$774,949	73.8%
31710	WHOLESALE BEER TAX	\$123,202	\$191,000	\$132,034	69.1%
31720	WHOLESALE LIQUOR TAX	\$47,200	\$66,000	\$34,974	53.0%
31800	BUSINESS TAXES	\$21,276	\$70,000	\$18,063	25.8%
31912	CABLE TV FRANCHISE TAX	\$54,918	\$73,500	\$56,794	77.3%
31913	ATT & BELL SOUTH FRANCHISE FEE	\$11,083	\$17,000	\$8,627	50.7%
31920	HOTEL/MOTEL TAX	\$20,859	\$49,000	\$32,669	66.7%
32210	BEER LICENSES	\$1,200	\$1,750	\$1,550	
32220	LIQUOR PERMITS	\$200	\$300	\$200	
32600	BZA HEARING FEE			\$25	
33490	TEMA ASSISTANCE TORNADO				
33500	TELECOM INTERSTATE SALES			\$3,697	
33510	STATE SALES TAX	\$368,964	\$579,000	\$377,415	65.2%
33520	STATE INCOME TAX	\$126,023	\$126,000	\$87,612	69.5%

33530	STATE BEER TAX		\$1,527	\$3,000	\$1,498	49.9%
33540	STATE LIQUOR TAX		\$3,605	\$6,000	\$3,594	59.9%
33551	STATE GASOLINE TAXES		\$125,252	\$201,500	\$144,918	71.9%
33552	STATE-CITY STREETS		\$9,004	\$12,500	\$8,971	71.8%
33555	STATE STREET CONTRACT MAINT		\$24,729	\$48,000	\$20,990	43.7%
33590	TVA REVENUE SOLAR JAMES FRY		\$5,558	\$3,100	\$5,526	178.3%
33591	GROSS RECEIPTS - TVA		\$34,886	\$69,772	\$35,054	50.2%
33592	TVA IMPACT FUNDS		\$36,715	\$27,800	\$24,497	88.1%
33593	CORPORATE EXCISE TAX		\$6,708	\$9,300	\$7,375	79.3%
33730	TML FULL PACKAGE BONUS		\$4,000	\$4,000	\$4,000	100.0%
34100	GENERAL GOVERNMENT - CHARGES		\$851	\$600	\$1,230	205.0%
34310	HIGHWAYS AND STREETS CHARGES		\$200	\$7,500	\$325	4.3%
34420	GARBAGE TIP FEES		\$246,177	\$325,500	\$249,211	76.6%
34720	SWIMMING POOL CHARGES		\$4,917	\$23,500	\$5,297	22.5%
34740	PARK AND RECREATION CHARGES		\$4,638	\$6,300	\$5,455	86.6%
34741	BOAT SLIP RENTAL			\$32,400	\$12,295	37.9%
34742	FIREWORKS DONATIONS			\$40,000	\$10,547	26.4%
34743	PARK & REC AUCTION SALES			\$9,088	\$9,088	100.0%
34744	P&R DONATIONS, PAVILLION,WALK			\$1,015		0.0%
34746	FIRE DEPT DONATIONS			\$49,000		0.0%
35100	AUCTION SALES POLICE DEPT			\$2,000		
35110	CITY COURT FINES AND COST		\$32,267	\$50,000	\$19,995	40.0%
35140	DRUG FINES		\$787	\$2,500	\$95	3.8%
35150	TRAFFIC SCHOOL CHARGES		\$3,000	\$5,000	\$1,952	39.0%
36000	FUND BALANCE			\$88,525		
36100	INTEREST EARNINGS		\$4,091	\$4,000	\$3,407	85.2%
36430	PAVILION RENTAL		\$2,915	\$4,000	\$955	
36900	TMBF LOAN FIRE TRUCK			\$486,000	\$498,200	102.5%

36910	GRANT PROCEEDS PORTER PARK	\$72,848			
36967	CONTRACT NATURAL GAS	\$16,125	\$21,500	\$16,125	75.0%
36971	CONTRACT WATER BILLING	\$439,818	\$462,065	\$462,065	100.0%
TOTAL ESTIMATED REVENUES		\$4,791,625	\$6,429,388	\$5,213,618	81.1%

CITY OF KINGSTON
EXPENDITURES MARCH 2018

ACCOUNT NUMBER	DESCRIPTION	ACTUAL MARCH 2017	2017-2018 BUDGET	ACTUAL MARCH 2018	75% BUDGET
41100	LEGISLATIVE	\$45,376	\$71,988	\$41,029	57.0%
41210	CITY COURT	\$19,017	\$26,675	\$17,664	66.2%
41320	CITY MANAGER	\$85,705	\$122,510	\$86,064	70.3%
41500	FINANCIAL ADMINISTRATION	\$321,621	\$484,000	\$348,892	72.1%
41700	PLANNING AND ZONING	\$10,201	\$10,275	\$11,124	108.3%
41810	CITY HALL BUILDINGS	\$67,575	\$127,729	\$87,819	68.8%
41990	OTHER GEN. GOVMT EXP	\$182,319	\$253,565	\$198,739	78.4%
42100	POLICE	\$722,694	\$959,530	\$754,433	78.6%
42152	AUTOMOTIVE SERVICES	\$51,193	\$83,500	\$62,759	75.2%
42200	FIRE PROTECTION	\$728,513	\$1,005,455	\$753,689	75.0%
43100	PUBLIC WORKS	\$538,483	\$943,211	\$614,523	65.2%
43190	STATE STREET AID	\$123,790	\$161,500	\$133,003	82.4%
43240	WASTEMANAGEMENT	\$215,889	\$297,856	\$222,302	74.6%
43750	CAPITAL IMPROVEMENTS	\$265,734	\$522,088	\$498,200	95.4%
44143	ANIMAL CONTROL	\$21,775	\$27,490	\$22,920	83.4%
44400	RECREATION	\$472,333	\$711,925	\$485,678	68.2%
44440	SWIMMING POOLS	\$20,056	\$38,365	\$15,340	40.0%
44800	LIBRARIES	\$153,078	\$208,294	\$160,809	77.2%
49000	DEBT SERVICE	\$152,010	\$373,432	\$151,928	40.7%
TOTAL EXPENDITURES		\$4,197,362	\$6,429,388	\$4,666,915	72.6%

122 DRUG FUND	Account Name	Amount
End-Funct	Assets	
122-11242	CASH ACCOUNT	7,399.26
122-11342	D.O.J. DRUG FUND	3,551.50
	Total Assets	10,950.76
122-27100	Liabilities, Reserves, And Fund Balances	
	FUND BALANCE - UNAPPROPRIATED	14,833.70-
	Expenditures Exceed Revenues	3,882.94
	Total Liabilities, Reserves, And Fund Balances	10,950.76-
	Fund Is In Balance	0.00
		=====

413 WATER AND SEWER
Fnd-Funct

Account Name	Amount
Assets	
CASH ON HAND	200.00
CASH IN BANK CHECKING	1,262,129.44
1999 BOND SINKING FUND	519,172.36
RDA LOANS(3) RESERVE FUND	288,407.71
2004 BOND SINKING FUND	313,181.42
CASH OVER AND SHORT	287.29
ACCOUNTS RECEIVABLE - CUSTOMERS	554,746.35
ACCOUNTS RECEIVABLE - CUSTOMERS	323,670.81
EST UNCOLLECT ACCTS REC-CUSTOMERS (CR)	199,997.26
INVENTORY OF SUPPLIES	99,181.08
DEFERRED OUTFLOWS RELATED TO PENSION	12,803.58
NET PENSION ASSET	61,778.38
PENSION CHANGES IN EXPERIENCE	81,658.64
ROCKWOOD INTERCONNECT CONSTRUCTION	776,114.45
CONSTRUCTION IN PROCESS-CAPITAL PROJECT	739,251.60
WATER TREATMENT PLANT	9,905,027.60
LAND	270,618.43
VEHICLES	498,377.83
MACHINERY & EQUIPMENT	573,850.58
BUILDING & IMPROVEMENTS	42,855.00
SEWER TREATMENT & DISPOSAL	17,989,384.41
ALLOWANCE FOR DEPRECIATION-SEWER PLANT A	9,163,590.73
Total Assets	21,918,376.87
Liabilities, Reserves, And Fund Balances	
ACCRUED SALARIES	29,103.55
OTHER PAYABLES	20,000.00
DUE TO LGIP INS	4,012.63
DUE TO DELTA DENTAL INS	32.18
DUE TO SUPERIOR VISION	148.06
DUE TO LINCOLN LIFE INS	15.81
NEIGHBORS HELPING NEIGHBORS	18,638.74
MISCELLANEOUS PAYROLL DEDUCTION	209.88
DUE TO STATE DEPT OF REV - SALES TAXES	0.35
DUE TO COUNTY GOVERNMENT	1,068.44
ACCRUED INTEREST PAYABLE	5,187.00
LONG TERM COMPENSATED ABSENCES	65,903.05
DEFERRED CREDITS - PENSIONS	56,767.19
1999 TMBF LOAN PAYABLE	3,045,000.00
2004 BONDS PAYABLE	1,382,000.00
2008 BOND PAYABLE	16,219.64
RDA LOAN GALLAHER ROAD PAYABLE	1,200,751.00
RDA LOAN ARM PAYABLE	417,518.77
RDA LOAN ROCKWOOD PAYABLE	732,727.92
REVENUE BONDS PAYABLE - NO 5	856,409.00
OTHER LONG TERM LIABILITIES	529,784.00
GRANTS PAYABLE	529,784.00

413 WATER AND SEWER
Fnd-Funct

413-24000
413-25211
413-25213
413-25500
413-28100

Account Name
Liabilities, Reserves, And Fund Balances

OTHER CREDITS
CONTRIBUTIONS FROM CUSTOMERS - WATER
CONTRIBUTIONS FROM CUST -WATER AND SEWER
CONTRIBUTION FROM FEDERAL GOVERNMENT
RETAINED EARNINGS FOR WATER SYSTEM
Revenues Exceed Expenditures

Amount
47,128.80
35,647.90-
398,652.15-
3,307,711.15-
10,119,858.44-
284,878.54-

21,918,376.87-

0.00
=====

Total Liabilities, Reserves, And Fund Balances
Fund Is In Balance

WATER DEPT REVENUES

Mar-18

ACCOUNT NUMBER	DESCRIPTION	ACTUAL MARCH 2017	BUDGETED 2017-2018	ACTUAL MARCH 2018	PERCENT OF BUDGET 75%
36100	INTEREST EARNINGS	\$5,863	\$5,000	\$5,802	116%
37110	METERED WATER SALES	\$880,519	\$1,168,600	\$836,840	72%
37114	SERVELINE LEAK PROTECTION	(\$6)			
37117	OUTSIDE WATER SALES	\$615,013	\$819,000	\$599,808	73%
37190	CREDIT CARD CHARGES		\$800		
37191	FORFEITED DISCOUNTS AND PENALTIES	\$30,276	\$52,000	\$26,790	52%
37194	SALES OF MATERIALS	\$5,488	\$10,000	\$7,254	73%
37195	INSTALLATION CHARGES	\$49,145	\$65,000	\$33,750	52%
37196	WATER USER FEES	\$15,435	\$20,000	\$8,900	45%
37199	MISCELLANEOUS	\$993	\$3,000	\$4,010	134%
37210	SEWER SERVICE CHARGES	\$960,552	\$1,260,000	\$930,173	74%
37296	SEWER USER FEES	\$4,025	\$8,000	\$5,250	66%
37299	MISCELLANEOUS	\$3,519	\$3,500	\$2,219	63%
33294	CDBG GRANT PROCEEDS			\$103,293	
34800	CAPITAL REIMBURSEMENT		\$1,644,998		
TOTAL ESTIMATED REVENUES		\$2,570,822	\$5,059,898	\$2,564,089	51%

WATER/SEWER EXPENDITURES MARCH 2018

ACCOUNT NUMBER	DESCRIPTION	ACTUAL MARCH 2017	BUDGET 2017/2018	ACTUAL MARCH 2018	PERCENT OF BUDGET 75%
41500	FINANCIAL ADMINISTRATION	\$439,818	\$462,065	\$462,065	100%
41990	OTHER GEN. GOVMT EXP	\$255,279	\$315,534	\$272,524	86%
43750	CAPITAL IMPROVEMENTS	\$110,445	\$430,000	\$197,111	46%
49000	DEBT SERVICES	\$150,186	\$1,942,103	\$104,103	5%
52113	PURIFICATION	\$374,475	\$611,941	\$403,099	66%
52114	TRANSMISSION AND DIST	\$424,339	\$712,476	\$469,895	66%
52213	SEWER TREATMENT AND COLLEC	\$332,822	\$514,585	\$318,586	62%
52117	UTILITY DIRECTOR	\$46,738	\$71,194	\$49,344	69%
TOTAL		\$2,134,102	\$5,059,898	\$2,276,727	45%

CITY OF KINGSTON FUNDS

FINANCIAL SUMMARY MARCH 2018

Cash in Bank	July	August	September	October	November	December	January	February	MARCH	APRIL	MAY	JUNE
General Fund	\$1,023,723	\$1,156,473	\$1,004,739	\$968,487	\$1,557,052	\$1,472,336	\$1,468,931	\$2,048,260	\$1,860,310			
TVA ENHANCE FNDS	\$68,218	\$55,213	\$55,213	\$55,213	\$43,636	\$41,355	\$41,355	\$40,635	\$28,236			
2008 Bond	\$1,402,122	\$1,000,322	\$233,679	\$233,679	\$233,802	CLOSED PAID IN FULL						
Water/Sewer	\$1,507,009	\$820,106	\$904,669	\$947,254	\$972,167	\$1,024,177	\$1,112,483	\$1,239,226	\$1,262,129			
1998 Bond	\$133,883	\$161,565	\$189,439	\$216,629	\$280,103	\$504,899	\$608,702	\$514,482	\$519,172			
2004 Bond	\$330,121	\$328,281	\$326,401	\$324,280	\$322,325	\$320,161	\$317,324	\$315,578	\$313,181			
RDA Reserve Fund	\$271,808	\$273,808	\$275,957	\$277,956	\$280,103	\$282,180	\$284,257	\$286,327	\$288,408			
Drug Fund	\$12,812	\$12,376	\$13,067	\$13,067	\$13,483	\$13,312	\$13,616	\$13,735	\$10,951			
FIRE DEPT	\$47,847	\$47,847	\$47,847	\$47,847	\$47,847	\$47,847	\$47,847	\$47,847	\$47,847			
Total BALANCES	\$4,797,538	\$3,855,991	\$3,051,011	\$3,084,412	\$3,750,518	\$3,706,267	\$3,794,515	\$4,506,090	\$4,330,234	\$0	\$0	

FINANCE AND ADMINISTRATION REPORT MARCH 2018

- * CONTINUING THE EFFORT FOR NEIGHBORS HELPING NEIGHBORS PROJECT TO ADD \$1.00 PER MONTH TO THEIR UTILITY BILL
- * CUSTOMERS WHO VOLUNTEERED TO HELP OTHERS TOTAL 788 -DONATIONS TOTAL \$18,638.74 DISBURSED -611.06 YTD
- * UTILITY BILLING TOTAL NUMBER OF ACCOUNTS BILLED FOR MARCH 3755 FOR A TOTAL AMOUNT OF \$276,872.12
- * NEW WATER SERVICE APPLICATIONS FOR MARCH TOTALED 27
- * 24 CUSTOMERS FINALED OUT SERVICE
- * 162 PAST DUE ACCOUNTS
- * TOTAL ACH-BANK DRAFT ACCOUNTS - 674
- * TOTAL E-BILL ACCOUNTS - 265
- * ONLINE PAYMENTS PROCESSED 404
- * WATER/SEWER SERVLINE LEAK PROTECTION TOTAL BILLING 2089
- * WATER LOSS PROTECTION 1155
- * WATER LINE PROTECTION 102
- * SEWER LINE PROTECTION 11
- * TRASH COLLECTIONS FOR MARCH 2415
- * PHONE TREE COURTESY CALLS FOR PAST DUE WATER CUSTOMERS-CALLED 229

NEW BUSINESS LICENSES ISSUED IN MARCH 2018

- 1 SARA PRINZ-SHIPWRECK ICE CREAM COMPANY@EVERLY BLU
- 2 CURTIS STEVEN DBA KNOX DOUGH@ROSEMARY'S FLORIST
- 3 31W INSULATION CO, INC, 7001 CORPORATE PARK DR, LOUDON, TN 37774
- 4 GALLAHER & ASSOCIATES, 3351 REGAL DRIVE, ALCOA, TN 37701

CITY OF KINGSTON

HUMAN RESOURCES REPORT MONTH OF MARCH 2018

REVIEWED AND UPDATED ALL EMPLOYEES LEAVE AND ATTENDANCE RECORDS

RESEARCHED, VERIFIED AND CERTIFIED SEVERAL CURRENT AND PREVIOUS EMPLOYEE'S RECORDS

TOTAL FULL-TIME EMPLOYEES: 64 ; TOTAL PART-TIME EMPLOYEES 18

ONE FULL TIME EMPLOYEE IN FIRE DEPARTMENT ON EXTENDED MILITARY LEAVE

- TRANSFERRED ONE PART-TIME EMPLOYEE TO FULL-TIME POSITION IN POLICE DEPARTMENT
- UPDATED PAYROLL RECORDS WITH NEW IRS TAX RATES FOR ALL EMPLOYEES
- PROCESSED DEPARTMENT OF LABOR QUARTERLY REPORTS

PROCESSED QUARTERLY 941 REPORTS FOR IRS

ONE EMPLOYEE ATTENDED CMFO CLASS GIVEN BY UT MTAS

2 EMPLOYEES ATTENDED TGFOA CONFERENCE IN MEMPHIS

- UPDATED ALL 2018 W-4'S

KINGSTON POLICE DEPARTMENT -MARCH 2018

TIBRS Group A Offenses

Crimes Against Persons

Aggravated Assault	2
Simple Assault	2
Intimidation	
Stalking	
Murder/Non-Negligent Manslaughter	
Negligent Manslaughter	
Justifiable Homicide	
Commercial Sex Acts	
Involuntary Servitude	
Kidnapping/Abduction	
Rape	
Sodomy	
Sexual Assault with an Object	
Fondling	
Incest	
Statutory Rape	

Subtotal

4

Crimes Against Property

Arson	
Bribery	
Burglary/Breaking and Entering	2
Counterfeiting/Forgery	
Embezzlement	
Extortion/Blackmail	
False Pretenses/Swindle/Confidence Game	
Credit Card/ATM Fraud	5
Impersonation	
Welfare Fraud	
Wire Fraud	
Pocket-Picking	
Purse-Snatching	
Shoplifting	
Theft from a Building	
Theft from Coin Operated Machine/Device	
Theft from Motor Vehicle	
Theft of Motor Vehicle Parts/Accessories	
All Other Larceny	1
Motor Vehicle Theft	
Robbery	
Stolen Property Offenses	
Vandalism	

Subtotal

8

Crimes Against Society

Drug/Narcotics Violations	7
Drug Equipment Violations	2
Betting/Wagering	
Operating/Promoting/Assisting Gambling	
Gambling Equipment Violation	
Sports Tampering	
Pornography/Obscene Material	
Prostitution	
Assisting or Promoting Prostitution	
Purchasing Prostitution	
Weapons Law Violations	

Total

9

TIBRS Group B Offenses

Bad Checks

Curfew/Loitering/Vagrancy Violations	
Disorderly Conduct	2
Driving Under the Influence	
Drunkenness	2
Family Offenses, Non-Violent	
Liquor Law Violations	1
Peeping Tom	
Trespass of Real Property	7
All Other Offenses	

Total

12

Central Dispatch

Crash Reports	20
Traffic Stops	130
Investigator Needed on Scene	19
Domestic Complaints	11
Escorts Funeral/Other	9
Animal Calls	9
Vandalism	2
Fights	31
Burglar Alarms/Fire Alarms	
Child Sexual Assaults	
Forgery	
Theft	4
Vehicle Theft	
Public/Motorist Assist	4
Arson/Explosive Devices	
Other Calls	132
	Subtotal
	371
	Total Calls
	383

Municipal Codes

Animal Control Calls to Office	7
Animal Control Violations/Citations	1
Animal Control Letters Sent/notice given	
Animals Transported to Shelter	1
Codes Concerns	2
Codes Violations/Citations	
Codes Letters Sent	2
Property Maintenance Leins	
Temporary Signs Removed	15

Patrol Mileage	18,784
Hours Worked	2,822
Reserve Hours Worked	46
Total Overtime Hours	158
Total Amount of Overtime Wages	4,430
City Court Citations	49
General Sessions Citations	1
Arrest	38
Juvenile Arrest	
Incident Reports	28

[illegible][illegible]

Report for the citations issued, the disposition date for which was on
March 31, 2018

Monies outstanding from August 7, 2007 - March 31, 2018	\$ 60,264.82
Monies collected from August 7, 2007 - March 31, 2018	\$ 441,440.11

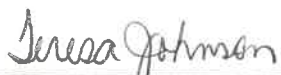
JUDGMENTS


COLLECTED

Total fines and costs billed in court	\$ 1,026.50	
Collected in court on fines and costs		\$ 452.75
Amount collected after March 2018 Court		\$.00
Total collected for citations on March 2018		\$ 452.75
Amount outstanding for March 2018	\$ 573.75	
<u>8</u> Cash bond forfeitures		\$ 910.00
Total amount collected for March 2018 Citations		\$ 1,362.75
Amount collected from previous months/FTA etc.		\$ 665.00
Total collected in March 2018.		\$ 2,027.75

These amounts are based upon amounts collected by, and the records of, the clerk of the Municipal Court for the City of Kingston.

This the 31st of March 2018.


TERESA JOHNSON
Kingston City Court Clerk


BRENDA HALL MCDONALD
Kingston City Judge

Kingston Fire Department March 2018

Summary of Month's Activities

Fire Operations

The Department responded to **109** calls for service during the month of March.

Fire Administration

- Attended Dept. Head meeting
- SOGs being edited and finalized before approval
- Fund Raiser Planning
- Fire House Subs Grant *See Special Projects
- 5-year capital budget planning

March 2018 Overtime

OT Hours: 89.5

Cost: \$2182.45

The Training Room has been utilized this month for the following:

- Shift Training
- SOG committee meetings
- In service
- Staff Meeting
- Defenders Meeting

	This Month	YTD
Fire Inspections	1	152

Public Fire Education

	This Month	YTD
Participants	1	411
Education Hours	8	19
Number of Occurrences	1	6

Cost Savings

- Safety meeting
- Firefighters encouraged swapping shifts when possible instead of taking vacation time to help with overtime costs

Kingston Fire Department



Kingston, TN

This report was generated on 4/4/2018 8:40:02 AM

Minor Incident Types by Month for Year

Year: 2018

INCIDENT TYPE	Jan	Feb	Mar	Apr	SUM
Accident, potential accident	1	2	1		4
Combustible/flammable spills & leaks			1		1
Dispatched and canceled en route	7	6	11		24
Electrical wiring/equipment problem	1		2		3
Emergency medical service (EMS) Incident	46	44	45	4	139
False alarm and false call, other	1	1	3		5
Malicious, mischievous false alarm	1				1
Medical assist	12	12	24		48
Mobile property (vehicle) fire	1		1		2
Natural vegetation fire			2	1	3
Person in distress	3		1		4
Public service assistance	8	6	6	1	21
Rescue or EMS standby			1		1
Rescue, emergency medical call (EMS), other	1				1
Steam, other gas mistaken for smoke			1		1
Structure Fire	2		4		6
System or detector malfunction			1		1
Unintentional system/detector operation (no fire)	3	1	3		7
Wrong location, no emergency found	1	1	2		4
Total	88	73	109	6	276

Only REVIEWED incidents included



**EMERGENCY
REPORTING**

emergencyreporting.com

Doc Id: 294

Page # 1

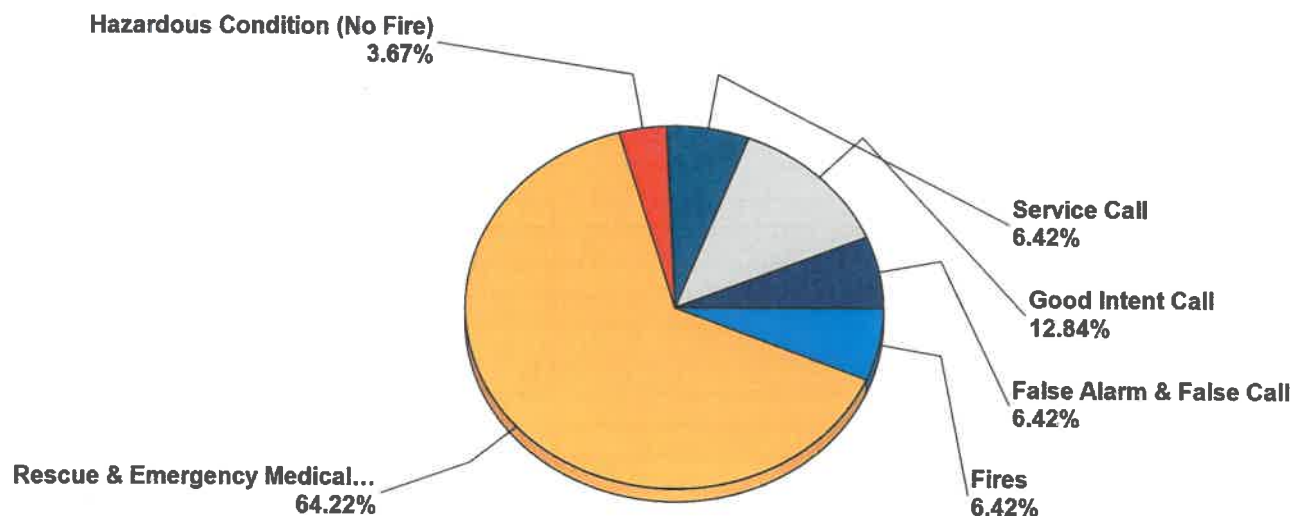
Kingston Fire Department

Kingston, TN

This report was generated on 4/4/2018 8:40:31 AM

Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 03/01/2018 | End Date: 03/31/2018



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	7	6.42%
Rescue & Emergency Medical Service	70	64.22%
Hazardous Condition (No Fire)	4	3.67%
Service Call	7	6.42%
Good Intent Call	14	12.84%
False Alarm & False Call	7	6.42%
TOTAL	109	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.

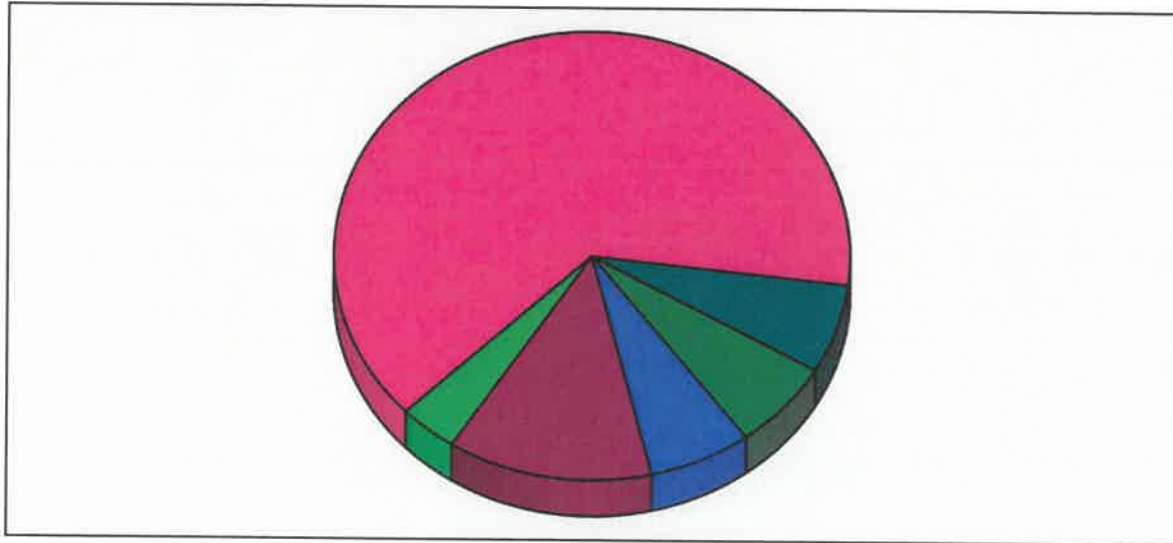
Kingston Fire Department

Kingston, TN

This report was generated on 4/4/2018 8:39:15 AM

Major Incident Types by Month for Date Range

Start Date: 03/01/2018 | End Date: 03/31/2018



False Alarm & False Call	Hazardous Condition (No Fire)	Service Call
Fire	Rescue & Emergency Medical Service Incident	
Good Intent Call		

INCIDENT TYPE	MAR	TOTAL
False Alarm & False Call	7	7
Fire	7	7
Good Intent Call	14	14
Hazardous Condition (No Fire)	4	4
Rescue & Emergency Medical Service Incident	70	70
Service Call	7	7
Total	109	109

Only REVIEWED incidents included



DRAFT
(Unapproved until May meeting)

**PARKS AND RECREATION
BOARD MINUTES
April 2, 2108**

PRESENT: Sue Collins, Josh Igou, Paul Rogers, Eric Clark, Rick Ross, Tara Stockton, Sammy Frogg

ABSENT: Keenon Hethcoat, Karen High, Ruth Thompson

Called to order at 6:10 p.m. by Chairman Eric Clark. He welcomed members. Paul gave an invocation.

Paul made a motion to accept the previous month's minutes. Eric seconded and the March minutes passed.

UNFINISHED BUSINESS:

1. Porter Park Grand Opening April 7th at 12:P.M. – Benches are here, flowerbeds ready, and flag pole up today. Rick hopes some KOC teams may be there to play. There will be concessions and other activities for this long-awaited event.
2. LPRF Grant for the track - Rick said several reasons we won't be applying for the grant this cycle –mainly the city's part of the funding – our budget will be cut back this fiscal year. Tara asked about in-kind support for this or getting corporate sponsors. She wants to bring up at council workshop tomorrow because deadline almost here. Also, discussed the ADA price tag.
3. Dog Park – Tara said everyone is working hard on events for this endeavor, especially Linda Wolfenbarger and Sue Collins. Disc golf tourney, concert, pancake breakfast, car wash and the 'Saturday Store' are a few of the fundraisers planned.
4. Girl's Volleyball – There are three teams in each age group and season will begin April 14th at Cherokee.
5. Girl's Softball – There is a coaches meeting this Thursday and practice should begin after that. There are seven teams as of today. Savannah Washam hired to help organize the teams. Rick says the teams might play Harriman, Midway and Rockwood, and even Meigs County and Spring City. Paul asked Tara if she talked with David about the transfer of two of our maintenance personnel to the Street Dept. She said yes, he confirmed what Rick said about

freeing Rick to do more events in the parks and Tim to do more maintenance with the use of two additional workers. Their salaries will be paid out of the Street Dept. this coming fiscal year.

6. Tara announced the citywide clean up scheduled for April 21st from 9-12 starting at the Gravel Pit. This clean up is sponsored by the Kingston Beautification Committee. Breakfast will be provided.

NEW BUSINESS:

1. Street Fest April 14th – This is the new date scheduled for the Kingston Street Fest held at the Roane County Courthouse area from 11:00 a.m. until a movie beginning on the lawn at 7 p.m.
2. Early American History Day and Kite Derby April 28th - The history events begin at 9:00 a.m. with several demonstrations. The Kite Derby will be in the afternoon in keeping with Ben Franklin's history. TVA Credit Union will supply extra kites.
3. Hot Wheels Race April 28th – Held at Cherokee Middle School at 6:00 p.m. These Hot Wheel cars will be racing down gutters. The Robotics team will assist.
4. Enduring Warrior Race – May 19th - This is a grueling race with big obstacle courses that has had a lot of response. It will be held at Southwest Point. Rick has information on this race. You can register for the race at active.com, key word *hardship hill*.
5. Pool Opens –May 29th.
6. Board Member Renewals – The two whose terms are up this fiscal year are Keenon and Karen. Karen was sent a letter about her absences from meetings and intentions of staying on the board.

Eric made a motion to adjourn at 6:45. Paul seconded. Motion passed.

Submitted by Jo Ann Knies

MARCH MONTHLY REPORT

Kingston Community Center

These are the regularly scheduled on-going meetings and events that were held at the Center during the month of March, 2018:

Senior Luncheon	"Bag Ladies" Mats for Homeless
Senior Bridge	American Red Cross
Senior Quilting	Girl Scout Troops
Cultural Arts (FCE)	Zumba Classes
Senior Executive Board	Roane County Retired Teachers Luncheon
Senior Pinochle (2 groups)	Zumba Exercise Class
Senior Card Games	Salvation Army
American Red Cross	Roane County Foster Care
Kingston Parks & Recreation Committee	Krafty Korners - FCE
Girl Scout Leaders/Service Unit	Senior Bingo
Adult Table Tennis	Roane County Foster Care Program Meeting
Antique Tractor Club	N.A.M.I.
Autism Support Group	Kingston Lion's Club
Any Body Can Exercise (ABC)	Roane County Sewing Club

These are the groups and events that were held in addition to the regularly scheduled ones at the Center during the month of March, 2018:

AYSO Soccer Parents	Swan Harbour Owners Association
Daugherty Family	LPRF Public Grant Grant Meetings - 2
Imogene Hodge Surprise Party	McDonald's Employee Training
Kris Sampson Family	Damsel in Defense Class
Jamie Whitehead Family	Carla Herron Family
Tennessee Youth Achievers	US Law Shield Meeting

Community Center Rent:\$640.00
Park Rent: \$200.00

Submitted by Jo Ann Knies



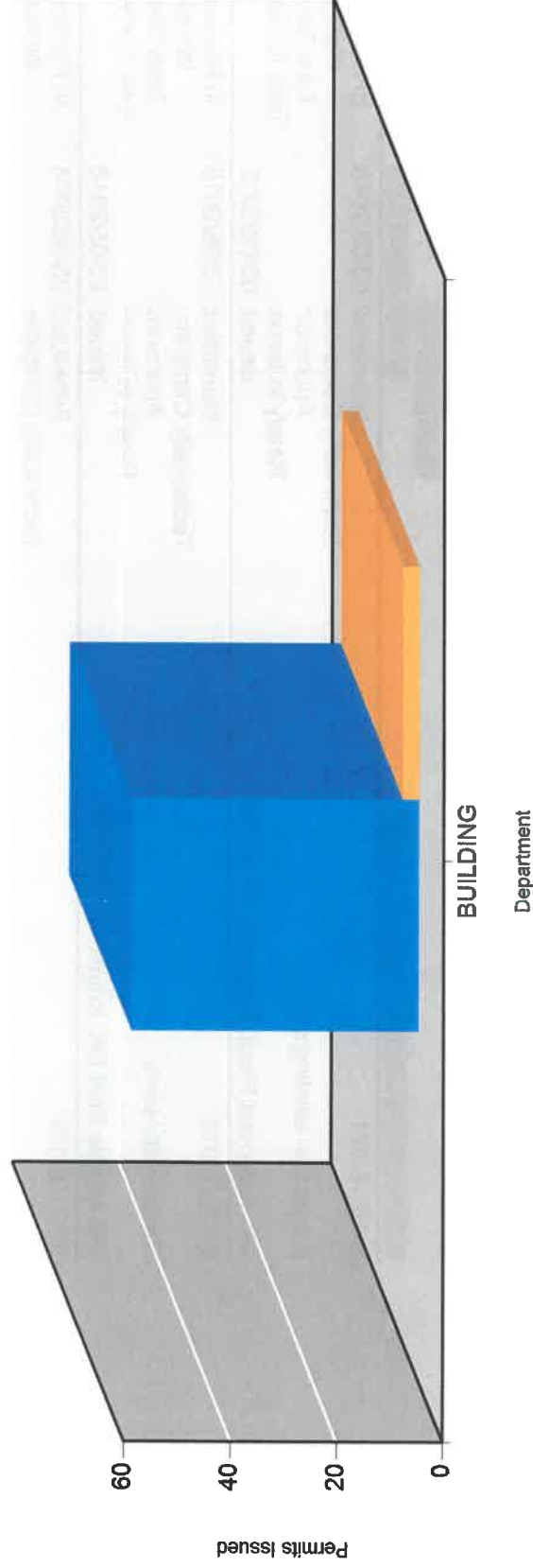
Issued Permits By Department

ALL DEPARTMENTS
ALL PERMIT TYPES SUBMITTED OR ISSUED BETWEEN
03/01/2018 AND 03/31/2018

Report run on: 04/02/2018 09:26 AM

Permits Issued by Department

Issued Within Expected Process Time
Process to Issue Exceeded Expected Time



Average Process Time

Department	Permit Type	Expected Process Time	Number Submitted	Number Issued	Mean Time to Issue	Standard Deviation	Average Cycles	Issued Within	Issued Over
BUILDING	BP	Same Day	45	45	Same Day	0.9 Days	1	42	3
	PL	Same Day	7	7	Same Day	0 Days	1	7	0
	RM	Same Day	5	5	Same Day	0 Days	1	5	0

Issued Permit Details



Issued Permits By Department

ALL DEPARTMENTS
ALL PERMIT TYPES SUBMITTED OR ISSUED BETWEEN
03/01/2018 AND 03/31/2018

Report run on: 04/02/2018 09:26 AM

BUILDING	BP		Submitted: 03/06/2018	In Process: 0
		Residential Home	Technically Complete:	Waiting: 0
		143 Strutt Street, Oliver Springs, Tn 37840	Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/06/2018	
		BP2018-077	Submitted: 03/06/2018	In Process: 0
		HC Deck	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/06/2018	
		230 Leslie Street, Harriman, Tn 37748		
		BP2018-078	Submitted: 03/06/2018	In Process: 0
		HC Sign / Billboard	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/06/2018	
		1625 South Roane Street, Harriman, TN 37748		
		BP2018-079	Submitted: 03/07/2018	In Process: 0
		Residential Home	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/07/2018	
		307 West Shore Drive, Rockwood, TN 37854		
		BP2018-080	Submitted: 03/07/2018	In Process: 5
		HC KFC Remodel	Technically Complete:	Waiting: 0
			Approved:	Total Days: 5
			Ready to Issue:	Total Cycles: 1
			Issued: 03/12/2018	
		1527 S. Roane Street, Harriman, TN 37748		
		BP2018-081	Submitted: 03/07/2018	In Process: 0
		Deck	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/07/2018	
		215 Bowman Bend Road, Harriman, TN 37748		
		BP2018-082	Submitted: 03/07/2018	In Process: 0
		Residential Home	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/07/2018	
		108 Settlers Road, Harriman, TN 37748		
		BP2018-083	Submitted: 03/08/2018	In Process: 0
		Porch Roof Only	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/08/2018	
		3961 Harriman Hwy, Harriman, Tn 37748		



Issued Permits By Department

ALL DEPARTMENTS
ALL PERMIT TYPES SUBMITTED OR ISSUED BETWEEN
03/01/2018 AND 03/31/2018

Report run on: 04/02/2018 09:26 AM

BUILDING	BP		Submitted: 03/15/2018	In Process: 0
		Technically Complete:		Waiting: 0
		Approved:		Total Days: 0
		Ready to Issue:		Total Cycles: 1
		Issued: 03/15/2018		
BP2018-092	Barn			
	136 Phillips Rd, Kingston, TN 37763			
BP2018-093	DW			
		Technically Complete:		In Process: 0
		Approved:		Waiting: 0
		Ready to Issue:		Total Days: 0
		Issued: 03/15/2018		Total Cycles: 1
1560 Dry Fork Valley Road, Ten Mile, TN 37880				
BP2018-094	Slab for future use			
		Technically Complete:		In Process: 0
		Approved:		Waiting: 0
		Ready to Issue:		Total Days: 0
		Issued: 03/16/2018		Total Cycles: 1
164 Bluegreen Way, Rockwood, Tn 37854				
BP2018-095	Garage			
		Technically Complete:		In Process: 0
		Approved:		Waiting: 0
		Ready to Issue:		Total Days: 0
		Issued: 03/16/2018		Total Cycles: 1
660 River Road, Kingston, TN 37763				
BP2018-096	Residential Home			
		Technically Complete:		In Process: 0
		Approved:		Waiting: 0
		Ready to Issue:		Total Days: 0
		Issued: 03/16/2018		Total Cycles: 1
832 KINGSTON AVENUE N., Rockwood, TN 37854				
BP2018-097	Garage			
		Technically Complete:		In Process: 0
		Approved:		Waiting: 0
		Ready to Issue:		Total Days: 0
		Issued: 03/16/2018		Total Cycles: 1
832 KINGSTON AVENUE N., Rockwood, TN 37854				
BP2018-098	Window Change Out			
		Technically Complete:		In Process: 0
		Approved:		Waiting: 0
		Ready to Issue:		Total Days: 0
		Issued: 03/19/2018		Total Cycles: 1
220 SHERMAN CIR, Kingston, TN 37763				
BP2018-099	Garage			
		Technically Complete:		In Process: 0
		Approved:		Waiting: 0
		Ready to Issue:		Total Days: 0
		Issued: 03/19/2018		Total Cycles: 1
222 Mountain View Lane, Oliver Springs, TN 37840				



Issued Permits By Department

ALL DEPARTMENTS
ALL PERMIT TYPES SUBMITTED OR ISSUED BETWEEN
03/01/2018 AND 03/31/2018

Report run on: 04/02/2018 09:26 AM

BUILDING	BP		Submitted: 03/26/2018	In Process: 0
		Garage on Existing Slab	Technically Complete:	Waiting: 0
		335 Allison Dr, Harriman, TN 37748	Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/26/2018	
	BP2018-109		Submitted: 03/27/2018	In Process: 0
		Residential Home	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
		250 Old Poplar Springs Rd, Kingston, Tn 37763	Ready to Issue:	Total Cycles: 1
			Issued: 03/27/2018	
	BP2018-110		Submitted: 03/27/2018	In Process: 0
		HC Carport	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/27/2018	
	BP2018-111		Submitted: 03/27/2018	In Process: 2
		Inground Pool	Technically Complete:	Waiting: 0
			Approved:	Total Days: 2
		372 Walking Horse Trail, Rockwood, TN 37854	Ready to Issue:	Total Cycles: 1
			Issued: 03/29/2018	
	BP2018-112		Submitted: 03/28/2018	In Process: 0
		Garage Addition	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
			Ready to Issue:	Total Cycles: 1
			Issued: 03/28/2018	
	BP2018-113		Submitted: 03/29/2018	In Process: 0
		Replacing Steel on a Cell Tower	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
		386 LOUDON Hwy., Kingston, TN 37763	Ready to Issue:	Total Cycles: 1
			Issued: 03/29/2018	
PL	PL2018-021		Submitted: 03/07/2018	In Process: 0
		PL for BP2018-082	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
		108 Settlers Road, Harriman, TN 37748	Ready to Issue:	Total Cycles: 1
			Issued: 03/07/2018	
	PL2018-022		Submitted: 03/19/2018	In Process: 0
		PL for BP2018-077	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
		230 Leslie Street, Harriman, Tn 37748	Ready to Issue:	Total Cycles: 1
			Issued: 03/19/2018	



Issued Permits By Department

ALL DEPARTMENTS
ALL PERMIT TYPES SUBMITTED OR ISSUED BETWEEN
03/01/2018 AND 03/31/2018

Report run on: 04/02/2018 09:26 AM

BUILDING	RM	RM2018-029	Submitted: 03/19/2018	In Process: 0
		RM Gas Pipe Only for BP2018-077	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
		230 Leslie Street, Harriman, Tn 37748	Ready to Issue:	Total Cycles: 1
			Issued: 03/19/2018	
		RM2018-030	Submitted: 03/22/2018	In Process: 0
		RM for BP2017-198	Technically Complete:	Waiting: 0
			Approved:	Total Days: 0
		1857 Dryhill Road, Rockwood, Tn 37854	Ready to Issue:	Total Cycles: 1
			Issued: 03/22/2018	

KINGSTON WATER TREATMENT PLANT



MARCH OPERATIONS REPORT

2018

Water Treatment Plant		Current Month	Previous Month	% Change	Avg Day	Max Day	Min Day
GALLONS	Influent (Raw)	17,973,000	23,959,000	-33.31%	642,000	949,000	469,000
	Effluent (Finish)	15,831,000	21,443,000	-35.45%	565,000	811,000	445,000
	Spring Supply	12,737,000	13,553,000	-6.41%	455,000	474,000	435,000
	Total Finish Prod.	28,568,000	34,996,000	-22.50%	Distribution & WTP Report: 2,780,000 gals. usage flushing and Tank refilling. Public Works: No Report Fire Dept: No Report Park & Rec: No Report WWTP: No Report		
Plant Efficiency		99.29%	99.32%	-0.03%			
Distribution							
GALLONS	Consumption	20,041,800	22,423,700	-11.88%			
	Reported Usage	2,780,000	3,402,000	-22.37%			
	Water Loss	5,746,200	9,161,800	-59.44%			
		%	20.11%	26.18%	-6.07%		

Note: The Water Production, Consumption and Loss data is for the February 2018 Meter Read Period.

- * Multiple Agencies here throughout the Month collecting water samples.
- * Drained and washed all Basins on two separate occasions.
- * Completed (collected and analyzed) 2 rounds of Compliance Distribution Bacteriological Sampling.
- * Performed regular maintenance at Plant and Spring Site.
- * Performed (QA/QC) Quality Assurance and Quality Control Checks and In-House Laboratory Training.
- * Completed all required regular monthly sampling.
- * Completed the required Monitoring & Sampling (per EPA & TDEC-DWS) for Aluminum - Backwash / Waste Water, Entry Point Monitoring (WTP & Spring Sources) for Sodium, Nitrates and VOC's (Volatile Organic Compounds). All results were either ND (Non Detectable) or extremely well under the MCL's (Allowable Maximum Contaminant Levels),
- * Water System Emergency Plan, Sampling Plan and Drought Management Plans have all been updated.
- * TDEC Division of Water Supply has Completed the Utility Water System Sanitary Survey. Compiled data and completed the 2017 CCR (Community Confidence Report / Water Quality Data Report). Reports were submitted to Watts Bar Utility (Required by TDEC before April 1).
- * Working on reducing Harmonics (Electrical Power frequency issue) at Spring Pump House.
- * Completed on-line SCADA Monitoring System's 12v battery backup installation for Ladd Landing.
- * Had to replace a transducer sensor at Bonneyview due to storm / lightning strike.
- * Mowed & trimmed the Waterplant grounds twice, at the Spring Pump House , Spring Site and Spring Gravity Feed Line right-of-way.

0

Schedule of Unaccounted For Water March

(All amounts in gallons)

A Water Treated and Purchased		
B	Water Pumped (potable)	28,568,000
C	Water Purchased	0
D	Total Water Treated and Purchased (Sum Lines B and C)	28,568,000
E Accounted for Water:		
F	Water Sold	20,041,800
G	Metered for Consumption (in house usage)	1,280,000
H	Fire Department(s) Usage	0
I	Flushing	1,500,000
J	Tank Cleaning/Filling	0
K	Street Cleaning	0
L	Bulk Sales	0
M	Water Bill Adjustments (+/-)	0
N	Total Accounted for Water (Sum Lines F thru M)	22,821,800
O	Unaccounted for Water (Line D minus Line N)	5,746,200
P	Percent Unaccounted for Water (Line O divided by Line D times 100)	20.114%

Q Other (explain)

See Below

Explain Other:

All amounts included in this schedule are supported by documentation on file at the water system. If no support is on file for a line item or if line item is not applicable, a "0" is shown.



WATER DEPARTMENT MONTHLY REPORT

To: David Bolling

Month of: MARCH 2018

From: Jimmy Agee

RE: Monthly Work Orders

PAGE 1

TASK	RESOLVED	PENDING
INSTALL NEW METER		
Read-out	27	
RE- READS	3	
WATER TAP NEW ACCT.		
CLOSED ACCT WITH COMSUMPTION	3	
READ INS	29	
CHECK FOR HUNG METER	5	
CHANGE OUT HUNG / BROKEN METER	4	
CHECK FOR LEAK AT METER	7	
METER LEAKS	5	
AFTER HOURS - WATER	10	
SERVICE LINE LEAK	4	
LINE LOCATES	111	
TURN OFF FOR NON PAYMENT	35	
TURN WATER BACK ON	32	
YARD WORK		22
DOOR HANGERS	2	
MANUAL READ	4	
AFTER HOURS - SEWER		
SEWER- TAP NEW ACCOUNT		
RELOCATE SEWER CONNECTION		
SEWER BACK UP	8	
CHECK TO SEE IF STILL OFF	5	
TAP ESTIMATES	6	
PROFILE REQUESTED	1	
TAP-EXISTING ACCT		
SEWER-TAP EXISTING ACCT		
WATER MAIN BREAKS	3	

WATER DEPARTMENT MONTHLY REPORT

Month of: MARCH 2018

PAGE 2

TASK	RESOLVED	PENDING
MISC SERVICE ORDERS		
RELOCATE METER	1	
CHECK FOR TAMPERED METER	3	
REPAIR BROKEN SEWER LINE		
NO WATER	2	
WATER TASTE BAD	1	
CHECK WATER PRESSURE	4	
SEWER BAD SMELL		
CHECK FOR FROZEN METER		
REPLACE MAN HOLE COVER		
repair BROKEN SEWER LINE	1	
REPLACE METER /METER BOX/LID		
REPLACE TAMPERED METER	4	
REPLACE VALVE		
FLUSH LINES	5	
RUN 10 GAL WATER THRU		
TURN OFF FOR INSPECTIONS		
INSPECT SEWER CONNECTION		
TURN OFF DUE TO LEAK		
REPLACE CUT-OFF VALVE	2	
Install flotting meter	1	
LOCATE WATER METER		
Total	331	38
OVER-TIMES HOURS	87.5	
FIRE HYDRANTS		
ROAD PATCHES		16
PULLED METERS	3	


 WATER DISTRIBUTION & COLLECTION
 MANAGER-JIM AGEE

**Kingston Public Library (KPL)
1004 Bradford Way
Kingston Tennessee 37763
865-376-9905**

5 April 2018

TO: The Honorable Tim Neal, Mayor, City of Kingston
David Bolling, Manager, City of Kingston
Members of the City Council

FR: Emily Steele, MLIS, Director

RE: Monthly Director's Report

The following sum up library activities for the month of March, 2018:

Children's Programming

Barb conducted 4 story time events, including an Easter egg hunt with 68 participants. We also had a Dr. Seuss birthday party, with around fifty guests.

Tech classes

Our Windows 10 class had 5 participants, and the email class had 2. Our next grant classes will be about using the internet for job searches. We've been teaching lots of people how to access Tennessee READS at the front desk as well, and helping people with job applications online.

Upcoming programs

Later this month, we'll have a schedule of TED talks that we will show at the library on April 26th. The TEDxLive conference will be on in Vancouver next week, and we'll be able to choose from the lineup. We'll have the list and schedule ready on the 14th.

Summary

Patron count for the month totaled 1645.

There were 2029 checkouts and renewals for the month for adults and 414 for kids, totaling 2443. Our READS count for ebooks was 2238.

Kingston Public Library
Meeting Minutes
March 8, 2018

Present: Joe Parker, Emily Smith, Vic King, EmilySteele, Director; Trudy Wideman, Randy Childs

Absent: Mary Ann Wesoloski, Carolyn Brewer,

- 1) Chairman Vic King called the meeting to order at 5:00 pm.
- 2) Joe moved to have the minutes of the February 8th meeting approved; Emily Smith seconded the motion and the minutes were approved.
- 3) Treasurer, Mary Ann Wesoloski, was not present for the meeting but her report was available. Currently we have a balance of \$18,351.82. A check for \$660.00 from a state grant was recently received but has yet to be processed. With this addition our balance will be \$19,011.82. Joe moved to accept the treasurer's report; Randy seconded and the report was accepted.
- 4) No public comments were made and there was no correspondence in the suggestion box.
- 5) A representative from the Ocoee Regional Library was not present.
- 6) Emily Steele presented the Director's Report:
 - a) Children's Programming – Barbara conducted four children's events in February. Seventy-seven participants enjoyed her weekly Wednesday children's storytime. There was a Valentine's Day party on the 14th.
 - b) Tech Classes – One tech lab was offered in February. Focus was placed on smart phone settings and apps. Three people participated. On March 24th the library will begin giving classes paid for by the LTT grant. The first two classes will cover Windows 10 and email. Two classes will be offered each Saturday beginning in March and will continue through October.
 - c) Craft Night – Craft night in February was a big success. Knitting, coloring, and origami were among the activities offered to participants. Another craft night is scheduled in March at the request of patrons.
 - d) Upcoming Programs – A guest speaker will discuss Vikings on March 29th.
 - e) Circulation Summary – Patron count for the month totaled 1455. There were 1984 checkouts and renewals for adults and 123 for children, totaling 2372. READS count for e-books was 1888 for adults and 123 for children, totaling 2011.Joe moved to accept the director's report; Emily Smith seconded and the report was accepted.

7) Old Business:

New Chairs for the Library – New chairs have been ordered for the library but a delivery date has not yet been determined. Stools were ordered for the YA section. The stools may arrive before the chairs due to the fact that they are not a custom order. The old chairs will remain in

the library until the new ones arrive. The fire department will be made aware of their availability and impending delivery.

8) New Business

- a) Library Policies Review – The Board reviewed two current library policies: the Circulation Policy and the Children's and YA Policy. Recent revisions were discussed and approved. Emily Smith made a motion that both policies be adopted. Randy Childs seconded and the motion was approved.
- b) Shared online account – A shared online account for Board members will be considered and discussed at future meetings.
- c) Heating problems- Due to problems with the heating unit the library is currently being heated using an auxiliary system. Emily Steele called Total Comfort to determine the cause of the problem. A technician from the company said that the heating system might need a new compressor which he estimated to cost \$2,000.00. It is yet to be decided as to how this financial need will be met.

9) Recommendations for Improvement

- a) Emily Smith suggested that the Board design a contest for children to encourage reading as well as using the library during the summer. A plan will be discussed in further detail at future meetings.
- b) Kingston Street Fest is scheduled for March 24th. Randy Childs suggested that the KPL man a booth.

10) Chairman's comments - Vic thanked all for coming; said it was a good meeting and felt that reviewing library policies was a good idea.

11) Next meeting date is set for April 12, 2018 at 5 pm.

12) Adjournment was moved by Trudy and seconded by Joe. The meeting was adjourned at 5:43 pm.

Respectfully submitted,
Trudy Wideman, Secretary

**MINUTES
KINGSTON PLANNING COMMISSION
MARCH 20, 2018**

The regular meeting of the Kingston Planning Commission was held at 6:00 p.m. on March 20, 2018 at the Kingston City Hall.

Members Present

Gary Lay, Chmn.
Bo Pickel, Sec.
Tim Neal, Mayor
Gary Botkin
John Byrkit
Chuck Hutzler
Jason Taylor

Members Absent

Eric Bacon
Lou Qualls
Stephanie Wright

Others Present

David Bolling
Rodney McKee
Harold Cannon

Staff Representative: David K. Williams

CALL TO ORDER/MINUTES

The meeting was called to order at 6:00 p.m. by Chairman Lay. On a motion by Chairman Lay and a second by Mr. Byrkit, the commission voted to approve the minutes of the February 20, 2018 meeting. Roll call vote: Ayes - Secretary Pickel, Mayor Neal, Mr. Botkin, and Mr. Byrkit; Pass - Chairman Lay, Mr. Taylor, and Hutzler.

INTRODUCTION OF NEW MEMBER

Jason Taylor is a new planning commission member who is replacing Kevin King, who resigned. Staff will provide him with copies of the subdivision regulations and zoning ordinance.

REPORTS

There were no reports by City Manager Bolling or BZA member Hutzler.

Chairman Lay requested that the commission receive a report each month regarding building permits issued.

Chairman Lay asked Mayor Neal about his goals and visions for the planning commission and the city. Mayor Neal explained that he would like for the city to be business friendly and for the planning commission to be open minded and to work with developers regarding development and planning issues.

DISCUSSION OF EASEMENTS/PRIVATE ROADS FOR NEW SUBDIVISION

At the planning commission's request, staff had provided commissioners with copies of Roane County's regulations regarding easements. Roane County's subdivision regulations allow easements to serve up to three lots. No development is allowed to have more than two easements and any easement must come off of a county road and not another easement. Such easements must be twenty feet wide and be designated as an easement on the plat.

Mr. Harold Cannon, of Cannon and Cannon, Inc., represented Mr. Rodney McKee. Mr. Cannon stated Roane County is in the process of revising its regulations to be more flexible. Staff agreed to find out if proposed changes would affect the easement section.

As requested by the planning commission, Mr. Cannon provided an aerial photo of Mr. McKee's property. The aerial photo showed fifteen proposed tracts that would likely meet the requirements of the subdivision regulations. It also showed a remaining area of Mr. McKee's property where access easements would likely be requested.

The commission briefly discussed easements. The commission questioned if it should amend the subdivision regulations based on a single request. The sixty feet of road frontage requirement has been in place for several years and has been considered sacred.

The commission took no action regarding this issue.

ADJOURNMENT

On a motion by Mr. Botkin and a second by Mr. Hutzler, the meeting adjourned at 6:55 p.m.

COMMITTEE'S AS OF JUNE 2017

BUDGET/FINANCE

Donnie Eblen
Arvel McNelly
Carolyn Granger
Marilyn Calfee
John Harvey

PERSONNEL/TRAINING

Carolyn Granger
Tony Brown
Kenny Humphrey
Marilyn Calfee

BUILDING/EQUIPMENT

Donnie Eblen
Jack Stockton
Tim Suter
Tony Brown

NOMINATING COMMITTEE CAROLYN GRANGER, MARILYN CALFEE KENNY
HUMPHREY

AGENDA
RCECD E-911 QUARTERLY BOARD MEETING
MARCH 22, 2018

CALL TO ORDER

APPROVAL OF MINUTES OF DECEMBER/JANUARY 2018 MEETING

APPROVAL FINANCIAL STATEMENTS FOR DECEMBER 2017 - FEBRUARY 2018

CHAIRMAN'S REPORT

GENERAL REPORT

AUDIT REPORT

TCRS ANNUAL RATE APPROVAL

FEBRUARY 2018 FUND BALANCE

COMMITTEE REPORTS

BUDGET/FINANCE COMMITTEE

GENERAL REPORT

BUILDING/EQUIPMENT COMMITTEE

GENERAL REPORT

PERSONNEL/TRAINING COMMITTEE

GENERAL REPORT

DIRECTOR'S REPORT

General Report

Possible update on AT&T law suit

OTHER BUSINESS

OLD~NEW BUSINESS NOT COVERED ABOVE

ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT
PO BOX 236, 330 CARDIFF VALLEY ROAD
Rockwood, Tennessee 37854
865-354-0704
FAX 865-354-4983

March 16, 2018

TO: All Board Members

FROM: Frances Long

The Quarterly E-911 Board meeting will be Thursday, March 22, 2018
at 1:00 P.M., at the E-911 Center Administrative Office.

Enclosed please find:

The agenda for the Board meeting.

The December/January 2018 Board Minutes

December 2017 - February 2018 financial report these have no
accruals shown. Accountant's report shows accruals, enclosed is
the latest report from the accountant.

Also enclosed list of bank account balances as of February 28,
2018. This is all monies including designated funds and our CD
with US Bank.

"REMOTE ACCESS INFORMATION"

TO CALL INTO CONFERENCE BRIDGE PHONE # 865-245-1033 PIN # IS 0911

Any questions you have on these items will be covered in the board
meeting.

**MINUTES OF DECEMBER 2017/JANUARY 2018
ROANE COUNTY E-911 BOARD MEETING**

The Roane County Emergency Communications District (E-911) Board met Thursday December 28, 2017 at 1:00 P. M. at the E-911 Center administrative office.

MEMBERS PRESENT: Donnie Eblen, John Harvey, Tim Suter

MEMBERS ABSENT: Tony Brown, Marilyn Calfee, Carolyn Granger, Kenny Humphrey, Arvel McNelly, Jack Stockton

EMPLOYEES PRESENT: Mike Hooks, Robert Langley, Frances Long

For lack of a quorum, the meeting was rescheduled for January 18, 2018.

The Board met Thursday January 18, 2018 at 1:00 P.M. at the Center administrative office.

MEMBERS PRESENT: Tony Brown, Marilyn Calfee, Donnie Eblen, John Harvey, Kenny Humphrey, Arvel McNelly, Tim Suter

MEMBERS ABSENT: Carolyn Granger, Jack Stockton

EMPLOYEES PRESENT: Mike Hooks, Robert Langley, Frances Long, Kim Tharp

CALL TO ORDER:

Chairman Mr. Eblen called the meeting to order and declared a quorum.

APPROVAL OF MINUTES:

Motion was made by Mr. McNelly second Mr. Suter to approve the minutes from the September regular meeting and the October called meeting, motion carried.

FINANCIAL STATEMENT:

Motion to approve the financial statements September-November by Ms. Calfee second Mr. McNelly, motion carried.

CHAIRMAN'S REPORT:

The first item of business is to reappoint three board members, Tony Brown, Donnie Eblen, Tim Suter. Since Donnie is one of the reappointments he turned the floor over to the Vice Chair, Arvel McNelly. Mr. McNelly asked for motion to approve these members motion by Mr. Humphrey second by Ms. Calfee, motion carried. These members had already been approved by County Commission in their November meeting.

The November fund balance was discussed there were no questions on this report.

COMMITTEE REPORTS:

BUDGET/FINANCE COMMITTEE:

The committee has not met since last meeting.

BUILDING/EQUIPMENT COMMITTEE:

The committee has not met since last meeting.

PERSONNEL/TRAINING COMMITTEE:

The committee has not been able to meet on the "Remote Attendance Policy" that was tabled at the last meeting. The Director has talked to the committee members and the main concern was if there would be a cost to the member using the remote call in. After some discussion and reading the policy to the full board it was decided to make a minor change to show if there was any cost it would be covered by RCECD. The only means available at this time is by phone. With this change the chair called for a motion to adopt the policy as written, motion by Mr. Humphrey second Ms. Calfee, with no other questions the motion carried.

DIRECTOR'S REPORT:

Reported we have purchased another acre off highway 70 giving us six acres and another access into the 911 site. We have resolution 786-114 with Commission authorizing us to look for funding to build as required by TECB; there would be no cost to the county. We are looking at different options for funding. There may be an advantage to go through the county for obtaining bonds which would eliminate depreciation expense. We are also looking into grants for equipment purchases.

The ATT law suit is still alive, the Federal Court ruled this needs to be heard, and it is back in the Chattanooga courts.

OTHER BUSINESS:**ADJOURNMENT**

With no further business to come before the board on motion by Ms. Calfee second Mr. Mcnelly the meeting adjourned at 1:40 P. M.

Regular September & October 2017 minutes approved at the January Board Meeting of Roane County Emergency Communications District Board of Directors. Dat: January 18, 2018.

Carolyn Granger/Secretary-Treasurer
Tony Brown/Alt. Secretary-Treasurer

Donnie R Eblen/Chairman

APPROVED BY BOARD 06/22/2017

3 NEW ACCOUNT #'s FROM STATE ECB

REVENUES	2017-2018 BUDGET	BUDGET MONTHLY	ACTUAL REC/PAY OUT	OVER(UNDER) MONTH FEBRUARY	ACTUAL YEAR	OVER(UNDER) YEAR
3010 TECB 911 SURCHARGE (BASE)	664,518	110,753.00	110,753.00	0.00	443,012.00	(221,506.00)
3020 TECB EXCESS REVENUE	43,324	0.00	0.00	0.00	32,650.00	(10,674.00)
3040 DISPATCH SERVICES	635,661	52,971.75	46,098.09	(6,873.66)	416,900.97	(218,760.03)
5002 INTEREST INCOME	500	41.67	49.87	8.20	408.74	(91.26)
5005.01 MDT MAINTENANCE	19,564	1,630.33	0.00	(1,630.33)	14,672.61	(4,891.39)
5005.02 800 MHZ SYSTEM MAINT.	28,890	2,407.50	0.00	(2,407.50)	28,162.40	(727.60)
5006.00 TECB REIMBURSE/GRANT	0	0.00	0.00	0.00	0.00	0.00
5009 OTHER INCOME	2,310	192.50	465.00	272.50	1,263.00	(1,047.00)
5009.01 NCIC/REC CLERK/COUNTY	44,667	3,722.25	3,722.25	0.00	29,778.00	(14,889.00)
TOTAL ESTIMATED REVENUE	1,439,434	171,719.00	161,088.21	(10,630.79)	966,847.72	(472,586.28)
=====						
EXPENDITURES						
4001 DIRECTOR	66,323	5,526.92	5,101.76	(425.16)	46,474.54	(19,848.46)
4002 COMPTROLLER	32,316	2,693.00	2,485.84	(207.16)	22,336.37	(9,979.63)
4003 ASSISTANT DIRECTOR	51,684	4,307.00	3,975.70	(331.30)	35,695.68	(15,988.32)
4004 DISPATCHER (9@34579)	329,356	27,446.33	18,205.09	(9,241.24)	189,148.24	(140,207.76)
4005 DISPATCH/LEAD (3@35949)	116,310	9,692.50	11,846.40	2,153.90	96,328.88	(19,981.12)
4006 ADMIN-MAPPING	30,449	2,537.42	2,342.24	(195.18)	18,946.04	(11,502.96)
4006.01 P/T MAP CONSULT	8,640	720.00	720.00	0.00	5,760.00	(2,880.00)
4007 GRANT RESEARCH (40 HRS MO)	9,600	800.00	800.00	0.00	6,800.00	(2,800.00)
4008 OVERTIME PAY	8,355	696.25	868.21	171.96	4,750.95	(3,604.05)
4009 PART TIME (24 HRS WEEK)	14,352	1,196.00	0.00	(1,196.00)	0.00	(14,352.00)
4012 HOLIDAY PAY	18,852	1,571.00	0.00	(1,571.00)	12,898.56	(5,953.44)
4013 CHRISTMAS BONUS	2,100	175.00	0.00	(175.00)	1,800.00	(300.00)
4015 ASSISTANT COMPTROLLER	30,449	2,537.42	2,342.24	(195.18)	20,889.81	(9,559.19)
4020 ADMIN - TAC	40,102	3,341.83	3,084.76	(257.07)	27,717.92	(12,384.08)
4022 NCIC RECORD CLERK	37,580	3,131.67	2,890.76	(240.91)	25,861.33	(11,718.67)
4101 SOCIAL SECURITY TAX	49,381	4,115.08	3,368.54	(746.54)	31,913.17	(17,467.83)
4102 MEDICARE TAX	11,549	962.42	787.81	(174.61)	6,613.51	(4,935.49)
4103 LIFE INSURANCE	1,307	108.92	102.91	(6.01)	817.28	(489.72)
4104 MEDICAL INSURANCE	140,558	11,713.17	10,564.00	(1,149.17)	87,016.20	(53,541.80)
4108 STATE RETIREMENT	42,812	3,567.67	2,882.67	(685.00)	27,849.15	(14,962.85)
4109 SUTA TAX	1,056	88.00	0.00	(88.00)	79.14	(976.86)
4201 MAPPING/ADDRESSING	100	8.33	0.00	(8.33)	0.00	(100.00)
4203 AUDIT SERVICES	8,770	730.83	8,525.00	7,794.17	8,525.00	(245.00)
4204 ACCOUNTING SERVICES	3,936	328.00	320.00	(8.00)	2,560.00	(1,376.00)
4216 JANITORIAL SERVICE	4,150	345.83	0.00	(345.83)	0.00	(4,150.00)
4217 LEGAL & PROFESSIONAL	5,000	416.67	2,686.04	2,269.37	2,686.04	(2,313.96)
4218 MAINT. AGREEMENTS	34,591	2,882.58	963.20	(1,919.38)	31,392.28	(3,198.72)
4220 NCIC/TBI/TIES LINE	5,320	443.33	0.00	(443.33)	4,850.00	(470.00)
4225 PEST CONTROL	300	25.00	0.00	(25.00)	175.00	(125.00)
4299.02 TRASH DISPOSAL	192	16.00	16.00	0.00	128.00	(64.00)
4301 OFFICE SUPPLIES	2,750	229.17	48.18	(180.99)	1,391.65	(1,358.35)
4302 CUSTODIAL SUPPLIES	1,775	147.92	134.78	(13.14)	1,921.47	146.47
4303 DISPATCH SUPPLIES	550	45.83	0.00	(45.83)	244.90	(305.10)
4304 POSTAGE	688	57.33	0.00	(57.33)	457.71	(230.29)
4305 SMALL EQUIPMENT PUR	5,000	416.67	0.00	(416.67)	1,420.00	(3,580.00)
4307 UTILITIES ELECTRIC	17,715	1,476.25	966.03	(510.22)	10,078.55	(7,636.45)
4308 UTILITIES GAS	1,090	90.83	427.00	336.17	958.78	(131.22)
4309 UTILITIES WATER	1,025	85.42	61.72	(23.70)	520.59	(504.41)
4309-01 UTILITIES SEWER	2,620	218.33	163.17	(55.16)	1,268.64	(1,351.36)
4310 GENERAL TELEPHONE (ADMIN)	8,300	691.67	1,010.39	318.72	6,826.41	(1,473.59)
4311 CELL PHONE/VERIZON	1,932	161.00	160.16	(0.84)	1,282.53	(649.47)

4312 GEN TELE(CALL CENTER LINE)	36,444	3,037.00	2,827.00	(210.00)	22,616.00	(13,828.00)
4313 INTERNET CHARGES	10,923	910.25	927.90	17.65	5,271.34	(5,651.66)
4335 MAINT&REPAIR VEHICLE	1,500	125.00	0.00	(125.00)	1,113.12	(386.88)
4336 VEHICLE FUEL COST	1,600	133.33	189.44	56.11	1,284.12	(315.88)
4338 MISC MAINT & REPAIR	7,160	596.67	184.38	(412.29)	2,687.86	(4,472.14)
4339 MDT MAINTENANCE IN/OUT	19,564	1,630.33	0.00	(1,630.33)	17,720.16	(1,843.84)
4340 800 RADIO SYST. MAINT IN/OUT	28,890	2,407.50	6,612.60	4,205.10	27,955.80	(934.20)
4401 BANK FEES	867	72.25	82.80	10.55	779.93	(87.07)
4405 DUES & SUBSCRIPTIONS	4,035	336.25	0.00	(336.25)	4,035.00	0.00
4406 TESTING/EVALUATION	900	75.00	0.00	(75.00)	440.00	(460.00)
4407 WORKERS COMP INSURE	1,500	125.00	0.00	(125.00)	1,171.00	(329.00)
4408 LIABILITY INSURANCE	29,205	2,433.75	0.00	(2,433.75)	26,434.00	(2,771.00)
4413 LICENSE & FEES	600	50.00	0.00	(50.00)	0.00	(600.00)
4414 SURETY BONDS	3,290	274.17	0.00	(274.17)	-1,187.36	(4,477.36)
4418 TRAINING	1,950	162.50	0.00	(162.50)	150.00	(1,800.00)
4419 TRAVEL	1,200	100.00	0.00	(100.00)	768.17	(431.83)
4420 MEALS	1,200	100.00	0.00	(100.00)	787.01	(412.99)
4421 ADVERTISING	100	8.33	0.00	(8.33)	0.00	(100.00)
4422 MISCELLANEOUS EXP	1,000	83.33	70.00	(13.33)	396.30	(603.70)
4423 RENT/REP SITE(tank & propane)	220	18.33	0.00	(18.33)	726.69	506.69
4425 LODGING	2,100	175.00	0.00	(175.00)	522.00	(1,578.00)
5010 INTEREST EXPENSE	1,000	83.33	0.00	(83.33)	0.00	(1,000.00)
TOTAL ESTIMATED EXPENSE	1,304,183	108,681.92	98,744.72	(9,937.20)	860,055.46	(444,127.54)
ESTIMATED RECEIPTS	1,439,434		161,088.21			
VS						
ESTIMATED EXPENDITURE	1,304,183		98,744.72			
OVER (UNDER)	135,251					
DEPRECIATION	109,562					
OVER(UNDER)AFTER DEPRECIATION	25,689		62,343.49			

APPROVED BY BOARD 06/22/2017

3 NEW ACCOUNT #'s FROM STATE ECB

REVENUES	2017-2018 BUDGET	BUDGET MONTHLY	ACTUAL REC/PAY OUT	OVER(UNDER) MONTH JANUARY	ACTUAL YEAR	OVER(UNDER) YEAR
3010 TECB 911 SURCHARGE (BASE)	664,518	110,753.00	0.00	(110,753.00)	332,259.00	(332,259.00)
3020 TECB EXCESS REVENUE	43,324	0.00	0.00	0.00	32,650.00	(10,674.00)
3040 DISPATCH SERVICES	635,661	52,971.75	52,971.84	0.09	370,802.88	(264,858.12)
5002 INTEREST INCOME	500	41.67	57.32	15.65	358.87	(141.13)
5005.01 MDT MAINTENANCE	19,564	1,630.33	4,890.87	3,260.54	14,672.61	(4,891.39)
5005.02 800 MHZ SYSTEM MAINT.	28,890	2,407.50	71.34	(2,336.16)	28,162.40	(727.60)
5006.00 TECB REIMBURSE/GRANT	0	0.00	0.00	0.00	0.00	0.00
5009 OTHER INCOME	2,310	192.50	200.00	7.50	798.00	(1,512.00)
5009.01 NCIC/REC CLERK/COUNTY	44,667	3,722.25	3,722.25	0.00	26,055.75	(18,611.25)
TOTAL ESTIMATED REVENUE	1,439,434	171,719.00	61,913.62	(109,805.38)	805,759.51	(633,674.49)

EXPENDITURES

4001 DIRECTOR	66,323	5,526.92	5,101.76	(425.16)	41,372.78	(24,950.22)
4002 COMPTROLLER	32,316	2,693.00	2,485.84	(207.16)	19,850.53	(12,465.47)
4003 ASSISTANT DIRECTOR	51,684	4,307.00	3,975.70	(331.30)	31,719.98	(19,964.02)
4004 DISPATCHER (9@34579)	329,356	27,446.33	18,313.81	(9,132.52)	170,943.15	(158,412.85)
4005 DISPATCH/LEAD (3@35949)	116,310	9,692.50	11,846.40	2,153.90	84,482.48	(31,827.52)
4006 ADMIN-MAPPING	30,449	2,537.42	2,342.24	(195.18)	16,603.80	(13,845.20)
4006.01 P/T MAP CONSULT	8,640	720.00	720.00	0.00	5,040.00	(3,600.00)
4007 GRANT RESEARCH (40 HRS MO)	9,600	800.00	800.00	0.00	6,000.00	(3,600.00)
4008 OVERTIME PAY	8,355	696.25	515.13	(181.12)	3,882.74	(4,472.26)
4009 PART TIME (24 HRS WEEK)	14,352	1,196.00	0.00	(1,196.00)	0.00	(14,352.00)
4012 HOLIDAY PAY	18,852	1,571.00	2,914.88	1,343.88	12,898.56	(5,953.44)
4013 CHRISTMAS BONUS	2,100	175.00	0.00	(175.00)	1,800.00	(300.00)
4015 ASSISTANT COMPTROLLER	30,449	2,537.42	2,342.24	(195.18)	18,547.57	(11,901.43)
4020 ADMIN - TAC	40,102	3,341.83	3,084.76	(257.07)	24,633.16	(15,468.84)
4022 NCIC RECORD CLERK	37,580	3,131.67	2,890.76	(240.91)	22,970.57	(14,609.43)
4101 SOCIAL SECURITY TAX	49,381	4,115.08	3,534.11	(580.97)	28,544.63	(20,836.37)
4102 MEDICARE TAX	11,549	962.42	826.54	(135.88)	5,825.70	(5,723.30)
4103 LIFE INSURANCE	1,307	108.92	96.91	(12.01)	714.37	(592.63)
4104 MEDICAL INSURANCE	140,558	11,713.17	10,564.00	(1,149.17)	76,452.20	(64,105.80)
4108 STATE RETIREMENT	42,812	3,567.67	3,022.99	(544.68)	24,966.48	(17,845.52)
4109 SUTA TAX	1,056	88.00	26.22	(61.78)	79.14	(976.86)
4201 MAPPING/ADDRESSING	100	8.33	0.00	(8.33)	0.00	(100.00)
4203 AUDIT SERVICES	8,770	730.83	0.00	(730.83)	0.00	(8,770.00)
4204 ACCOUNTING SERVICES	3,936	328.00	320.00	(8.00)	2,240.00	(1,696.00)
4216 JANITORIAL SERVICE	4,150	345.83	0.00	(345.83)	0.00	(4,150.00)
4217 LEGAL & PROFESSIONAL	5,000	416.67	0.00	(416.67)	0.00	(5,000.00)
4218 MAINT. AGREEMENTS	34,591	2,882.58	150.00	(2,732.58)	30,429.08	(4,161.92)
4220 NCIC/TBI/TIES LINE	5,320	443.33	560.00	116.67	4,850.00	(470.00)
4225 PEST CONTROL	300	25.00	25.00	0.00	175.00	(125.00)
4299.02 TRASH DISPOSAL	192	16.00	16.00	0.00	112.00	(80.00)
4301 OFFICE SUPPLIES	2,750	229.17	388.34	159.17	1,343.47	(1,406.53)
4302 CUSTODIAL SUPPLIES	1,775	147.92	595.20	447.28	1,786.69	11.69
4303 DISPATCH SUPPLIES	550	45.83	69.98	24.15	244.90	(305.10)
4304 POSTAGE	688	57.33	243.00	185.67	457.71	(230.29)
4305 SMALL EQUIPMENT PUR	5,000	416.67	0.00	(416.67)	1,420.00	(3,580.00)
4307 UTILITIES ELECTRIC	17,715	1,476.25	1,076.93	(399.32)	9,112.52	(8,602.48)
4308 UTILITIES GAS	1,090	90.83	250.09	159.26	531.78	(558.22)
4309 UTILITIES WATER	1,025	85.42	56.94	(28.48)	458.87	(566.13)
4309-01 UTILITIES SEWER	2,620	218.33	118.70	(99.63)	1,105.47	(1,514.53)
4310 GENERAL TELEPHONE (ADMIN)	8,300	691.67	848.06	156.39	5,816.02	(2,483.98)
4311 CELL PHONE/VERIZON	1,932	161.00	160.16	(0.84)	1,122.37	(809.63)

4312 GEN TELE(CALL CENTER LINE)	36,444	3,037.00	2,827.00	(210.00)	19,789.00	(16,655.00)
4313 INTERNET CHARGES	10,923	910.25	927.90	17.65	4,343.44	(6,579.56)
4335 MAINT&REPAIR VEHICLE	1,500	125.00	15.00	(110.00)	1,113.12	(386.88)
4336 VEHICLE FUEL COST	1,600	133.33	111.49	(21.84)	1,094.68	(505.32)
4338 MISC MAINT & REPAIR	7,160	596.67	415.99	(180.68)	2,503.48	(4,656.52)
4339 MDT MAINTENANCE IN/OUT	19,564	1,630.33	0.00	(1,630.33)	17,720.16	(1,843.84)
4340 800 RADIO SYST. MAINT IN/OUT	28,890	2,407.50	257.04	(2,150.46)	21,343.20	(7,546.80)
4401 BANK FEES	867	72.25	78.11	5.86	697.13	(169.87)
4405 DUES & SUBSCRIPTIONS	4,035	336.25	0.00	(336.25)	4,035.00	0.00
4406 TESTING/EVALUATION	900	75.00	0.00	(75.00)	440.00	(460.00)
4407 WORKERS COMP INSURE	1,500	125.00	0.00	(125.00)	1,171.00	(329.00)
4408 LIABILITY INSURANCE	29,205	2,433.75	0.00	(2,433.75)	26,434.00	(2,771.00)
4413 LICENSE & FEES	600	50.00	0.00	(50.00)	0.00	(600.00)
4414 SURETY BONDS	3,290	274.17	0.00	(274.17)	-1,187.36	(4,477.36)
4418 TRAINING	1,950	162.50	0.00	(162.50)	150.00	(1,800.00)
4419 TRAVEL	1,200	100.00	74.97	(25.03)	768.17	(431.83)
4420 MEALS	1,200	100.00	257.85	157.85	787.01	(412.99)
4421 ADVERTISING	100	8.33	0.00	(8.33)	0.00	(100.00)
4422 MISCELLANEOUS EXP	1,000	83.33	0.00	(83.33)	326.30	(673.70)
4423 RENT/REP SITE(tank & propane)	220	18.33	422.50	404.17	726.69	506.69
4425 LODGING	2,100	175.00	522.00	347.00	522.00	(1,578.00)
5010 INTEREST EXPENSE	1,000	83.33	0.00	(83.33)	0.00	(1,000.00)
TOTAL ESTIMATED EXPENSE	1,304,183	108,681.92	86,192.54	(22,489.38)	761,310.74	(542,872.26)
ESTIMATED RECEIPTS	1,439,434		61,913.62			
VS						
ESTIMATED EXPENDITURE	1,304,183		86,192.54			
OVER (UNDER)	135,251					
DEPRECIATION	109,562					
OVER(UNDER)AFTER DEPRECIATION	25,689		-24,278.92			

3 NEW ACCOUNT #'s FROM STATE ECB

APPROVED BY BOARD 06/22/2017

REVENUES	2017-2018 BUDGET	BUDGET MONTHLY	ACTUAL REC/PAY OUT	OVER(UNDER) MONTH DECEMBER	ACTUAL YEAR	OVER(UNDER) YEAR
3010 TECB 911 SURCHARGE (BASE)	664,518	110,753.00	110,753.00	0.00	332,259.00	(332,259.00)
3020 TECB EXCESS REVENUE	43,324	0.00	0.00	0.00	32,650.00	(10,674.00)
3040 DISPATCH SERVICES	635,661	52,971.75	52,971.84	0.09	317,831.04	(317,829.96)
5002 INTEREST INCOME	500	41.67	50.87	9.20	301.55	(198.45)
5005.01 MDT MAINTENANCE	19,564	1,630.33	0.00	(1,630.33)	9,781.74	(9,782.26)
5005.02 800 MHZ SYSTEM MAINT.	28,890	2,407.50	0.00	(2,407.50)	28,091.06	(798.94)
5006.00 TECB REIMBURSE/GRANT	0	0.00	0.00	0.00	0.00	0.00
5009 OTHER INCOME	2,310	192.50	48.00	(144.50)	598.00	(1,712.00)
5009.01 NCIC/REC CLERK/COUNTY	44,667	3,722.25	11,166.75	7,444.50	22,333.50	(22,333.50)
TOTAL ESTIMATED REVENUE	1,439,434	171,719.00	174,990.46	3,271.46	743,845.89	(695,588.11)
=====						
EXPENDITURES						
4001 DIRECTOR	66,323	5,526.92	8,285.64	2,758.72	36,271.02	(30,051.98)
4002 COMPTROLLER	32,316	2,693.00	3,728.76	1,035.76	17,364.69	(14,951.31)
4003 ASSISTANT DIRECTOR	51,684	4,307.00	5,963.55	1,656.55	27,744.28	(23,939.72)
4004 DISPATCHER (9@34579)	329,356	27,446.33	25,229.96	(2,216.37)	152,629.34	(176,726.66)
4005 DISPATCH/LEAD (3@35949)	116,310	9,692.50	17,765.12	8,072.62	72,636.08	(43,673.92)
4006 ADMIN-MAPPING	30,449	2,537.42	3,513.36	975.94	16,361.56	(14,087.44)
4006.01 P/T MAP CONSULT	8,640	720.00	720.00	0.00	4,320.00	(4,320.00)
4007 GRANT RESEARCH (40 HRS MO)	9,600	800.00	1,200.00	400.00	5,200.00	(4,400.00)
4008 OVERTIME PAY	8,355	696.25	1,218.73	522.48	3,367.61	(4,987.39)
4009 PART TIME (24 HRS WEEK)	14,352	1,196.00	0.00	(1,196.00)	0.00	(14,352.00)
4012 HOLIDAY PAY	18,852	1,571.00	5,461.76	3,890.76	9,983.68	(8,868.32)
4013 CHRISTMAS BONUS	2,100	175.00	1,800.00	1,625.00	1,800.00	(300.00)
4015 ASSISTANT COMPTROLLER	30,449	2,537.42	3,513.36	975.94	16,205.33	(14,243.67)
4020 ADMIN - TAC	40,102	3,341.83	4,627.14	1,285.31	21,548.40	(18,553.60)
4022 NCIC RECORD CLERK	37,580	3,131.67	4,336.14	1,204.47	20,079.81	(17,500.19)
4101 SOCIAL SECURITY TAX	49,381	4,115.08	5,395.96	1,280.88	25,010.52	(24,370.48)
4102 MEDICARE TAX	11,549	962.42	1,261.98	299.56	4,999.16	(6,549.84)
4103 LIFE INSURANCE	1,307	108.92	96.91	(12.01)	617.46	(689.54)
4104 MEDICAL INSURANCE	140,558	11,713.17	10,096.60	(1,616.57)	65,888.20	(74,669.80)
4108 STATE RETIREMENT	42,812	3,567.67	4,665.20	1,097.53	21,943.49	(20,868.51)
4109 SUTA TAX	1,056	88.00	0.00	(88.00)	52.92	(1,003.08)
4201 MAPPING/ADDRESSING	100	8.33	0.00	(8.33)	0.00	(100.00)
4203 AUDIT SERVICES	8,770	730.83	0.00	(730.83)	0.00	(8,770.00)
4204 ACCOUNTING SERVICES	3,936	328.00	320.00	(8.00)	1,920.00	(2,016.00)
4216 JANITORIAL SERVICE	4,150	345.83	0.00	(345.83)	0.00	(4,150.00)
4217 LEGAL & PROFESSIONAL	5,000	416.67	0.00	(416.67)	0.00	(5,000.00)
4218 MAINT. AGREEMENTS	34,591	2,882.58	2,473.30	(409.28)	30,279.08	(4,311.92)
4220 NCIC/TBI/TIES LINE	5,320	443.33	2,000.00	1,556.67	4,290.00	(1,030.00)
4225 PEST CONTROL	300	25.00	50.00	25.00	150.00	(150.00)
4299.02 TRASH DISPOSAL	192	16.00	16.00	0.00	96.00	(96.00)
4301 OFFICE SUPPLIES	2,750	229.17	93.26	(135.91)	955.13	(1,794.87)
4302 CUSTODIAL SUPPLIES	1,775	147.92	202.72	54.80	1,191.49	(583.51)
4303 DISPATCH SUPPLIES	550	45.83	0.00	(45.83)	174.92	(375.08)
4304 POSTAGE	688	57.33	68.25	10.92	214.71	(473.29)
4305 SMALL EQUIPMENT PUR	5,000	416.67	0.00	(416.67)	1,420.00	(3,580.00)
4307 UTILITIES ELECTRIC	17,715	1,476.25	944.85	(531.40)	8,035.59	(9,679.41)
4308 UTILITIES GAS	1,090	90.83	111.93	21.10	281.69	(808.31)
4309 UTILITIES WATER	1,025	85.42	58.82	(26.60)	401.93	(623.07)
4309-01 UTILITIES SEWER	2,620	218.33	118.70	(99.63)	986.77	(1,633.23)
4310 GENERAL TELEPHONE (ADMIN)	8,300	691.67	686.67	(5.00)	4,967.96	(3,332.04)
4311 CELL PHONE/VERIZON	1,932	161.00	160.16	(0.84)	962.21	(969.79)

4312 GEN TELE(CALL CENTER LINE)	36,444	3,037.00	2,827.00	(210.00)	16,962.00	(19,482.00)
4313 INTERNET CHARGES	10,923	910.25	564.04	(346.21)	3,415.54	(7,507.46)
4335 MAINT&REPAIR VEHICLE	1,500	125.00	0.00	(125.00)	1,098.12	(401.88)
4336 VEHICLE FUEL COST	1,600	133.33	220.40	87.07	983.19	(616.81)
4338 MISC MAINT & REPAIR	7,160	596.67	301.53	(295.14)	2,087.49	(5,072.51)
4339 MDT MAINTENANCE IN/OUT	19,564	1,630.33	0.00	(1,630.33)	17,720.16	(1,843.84)
4340 800 RADIO SYST. MAINT IN/OUT	28,890	2,407.50	7,251.06	4,843.56	21,086.16	(7,803.84)
4401 BANK FEES	867	72.25	76.96	4.71	619.02	(247.98)
4405 DUES & SUBSCRIPTIONS	4,035	336.25	0.00	(336.25)	4,035.00	0.00
4406 TESTING/EVALUATION	900	75.00	0.00	(75.00)	440.00	(460.00)
4407 WORKERS COMP INSURE	1,500	125.00	0.00	(125.00)	1,171.00	(329.00)
4408 LIABILITY INSURANCE	29,205	2,433.75	0.00	(2,433.75)	26,434.00	(2,771.00)
4413 LICENSE & FEES	600	50.00	0.00	(50.00)	0.00	(600.00)
4414 SURETY BONDS	3,290	274.17	0.00	(274.17)	-1,187.36	(4,477.36)
4418 TRAINING	1,950	162.50	150.00	(12.50)	150.00	(1,800.00)
4419 TRAVEL	1,200	100.00	135.15	35.15	693.20	(506.80)
4420 MEALS	1,200	100.00	520.00	420.00	529.16	(670.84)
4421 ADVERTISING	100	8.33	0.00	(8.33)	0.00	(100.00)
4422 MISCELLANEOUS EXP	1,000	83.33	0.00	(83.33)	326.30	(673.70)
4423 RENT/REP SITE(tank & propane)	220	18.33	0.00	(18.33)	304.19	84.19
4425 LODGING	2,100	175.00	0.00	(175.00)	0.00	(2,100.00)
5010 INTEREST EXPENSE	1,000	83.33	0.00	(83.33)	0.00	(1,000.00)
TOTAL ESTIMATED EXPENSE	1,304,183	108,681.92	128,230.97	19,549.05	677,218.20	(626,964.80)
ESTIMATED RECEIPTS	1,439,434		174,990.46			
VS						
ESTIMATED EXPENDITURE	1,304,183		128,230.97			
OVER (UNDER)	135,251					
DEPRECIATION	109,562					
OVER(UNDER)AFTER DEPRECIATION	25,689		46,759.49			

ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT

SUPPLEMENTAL SCHEDULE - BUDGETARY COMPARISON SCHEDULE For the One Month and Seven Months Ended January 31, 2018

	1 Month Ended Actual January 31, 2018	1 Month Ended Budget January 31, 2018	Variance	Percent	7 Months Ended Actual January 31, 2018	7 Months Ended Budget January 31, 2018	Variance	Percent
Contracted Services								
Addressing/Mapping/Database Consultants	-	8	(8)	-	-	58	(58)	-
Audit Services	-	731	(731)	-	-	5,116	(5,116)	-
Accounting / Bookkeeping Services	320	328	(8)	0.80	1,600	2,296	(896)	0.22
Janitorial Services	-	3,483	(3,483)	-	-	24,238	(24,238)	-
Legal and Professional	-	417	(417)	-	-	2,917	(2,917)	-
Maintenance Agreements	2,577	2,883	(306)	4.86	18,585	20,178	(1,593)	2.53
NCIC/TBI/TIES Expenses	951	443	508	1.80	4,405	3,103	1,302	0.60
Pest Control	25	25	-	0.05	175	175	-	0.02
Trash Disposal	16	16	-	0.03	112	112	-	0.02
Total Contracted Services	3,889	8,313	(4,425)	7.34	24,877	58,193	(33,316)	3.38
Supplies and Materials								
Office Supplies	365	229	136	0.89	1,320	1,604	(284)	0.18
Janitorial Supplies	595	148	447	1.12	1,755	1,035	720	0.24
Data Processing Supplies	70	46	24	0.13	245	321	(76)	0.03
Postage	243	57	186	0.46	447	401	46	0.06
Equipment Purchases Not Capitalized	-	417	(417)	-	1,420	2,917	(1,497)	0.19
Utilities - Electric	1,077	1,476	(399)	2.03	8,464	10,334	(1,870)	1.15
Utilities - Natural Gas/Propane	250	91	159	0.47	532	636	(104)	0.07
Utilities - Water	57	85	(28)	0.11	459	598	(139)	0.08
Utilities - Sewer	119	218	(99)	0.22	935	1,528	(593)	0.13
Utilities - General Telephone (Admin Lines)	848	692	156	1.80	5,490	4,842	648	0.75
Utilities-Cell Phones & Pagers	160	161	(1)	0.30	1,122	1,127	(5)	0.15
Utilities - General Telephone (Call Center Lines)	2,827	3,037	(210)	5.34	16,962	21,259	(4,297)	2.31
Cable/Internet Charges	928	910	18	1.75	3,382	6,372	(2,990)	0.46
Maintenance & Repairs - Vehicles	15	125	(110)	0.03	1,095	875	220	0.15
Fuel - Gasoline & Diesel	111	133	(22)	0.21	1,095	933	162	0.15
Misc/Maint/Repair	416	597	(181)	0.79	2,066	4,177	(2,111)	0.28
MDT Maintenance	1,613	1,630	(17)	3.04	11,306	11,412	(106)	1.54
800 Radio Sys Maint	2,480	2,408	52	4.64	18,712	16,853	1,859	2.54
Total Supplies and Materials	12,154	12,460	(306)	22.94	76,807	87,224	(10,417)	10.44
Other Charges								
Bank Charges	1	72	(71)	-	697	508	189	0.09
Dues and Memberships	300	336	(36)	0.57	2,100	2,354	(254)	0.29
Testing and Evaluations	-	75	(75)	-	440	525	(85)	0.06
Insurance - Workers' Compensation	151	125	26	0.29	472	875	(403)	0.06
Insurance - Liability	2,725	2,434	291	5.14	12,572	17,036	(4,464)	1.71
Licenses and Fees	-	50	(50)	-	-	350	(350)	-
Premiums on Surety Bonds	165	274	(109)	0.31	(448)	1,919	(2,367)	(0.06)
Training Expenses	-	163	(163)	-	150	1,138	(988)	0.02
Travel Expenses	75	100	(25)	0.14	638	700	(62)	0.09

See accountants' compilation report.

MEMO TO CHAIRMAN

AS OF FEBRUARY 28, 2018 FOLLOWING ARE THE FUNDS WE HAVE ON HAND NOT COUNTING THE CERTIFICATE OF DEPOSIT.

REVENUE FUND \$1,194,235.54

OPERATING ACCOUNT \$ 110,928.12

TOTAL FUNDS \$1,305,163.66

LESS DESIGNATED \$- 8,228.46 MDT MAINTENANCE.
LESS 800 MHZ \$- 10,029.52 ANNUAL MAINTENANCE
LESS CAPITAL ASSETS SOLD \$- 1,677.00 CAR, GENERATOR, BATTERIES
LESS ECB EQUIP REIMBURSE \$-163,470.37 NG911 CONTROLLER
LESS EST 3 MONTH RESERVE \$-230,000.00 FOR CURRENT EXPENSE
LESS ECB 2017 EXCESS FUNDS* \$ - 50,000.00 FOR 911 UNRESTRICTED FUND

TOTAL DESIGNATED & EST 3,MO \$- 463,405.35

TOTAL UN-DESIGNATED \$ 841,758.31

AVAILABLE CASH \$ 841,758.31

- ECB GRANT (\$91,215.04) IS SHOWN IN
TOTAL UN-RESTRICTED AVAILABLE

CERTIFICATE OF DEPOSIT \$ 61,606.61

THIS WAS RENEWED FOR 1 YEAR AT THE SAME 0.60 RATE MATURE 10/24/2018

***** PRESENT DEBT OTHER THAN CURRENT EXPENSES*****

NONE

WE ARE RECEIVING THE ECB PAYMENT OF 110,753.00 EVERY TWO MONTHS
*THE ECB EXCESS FUNDING IS ONCE A YEAR DISTRIBUTION.

ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT

SUPPLEMENTAL SCHEDULE - BUDGETARY COMPARISON SCHEDULE

For the One Month and Seven Months Ended January 31, 2018

	1 Month Ended Actual January 31, 2018	1 Month Ended Budget January 31, 2018	Variance	Percent	7 Months Ended Actual January 31, 2018	7 Months Ended Budget January 31, 2018	Variance	Percent
Operating Revenues								
TECB Distribution of 911 Surcharges (Base Amount)	\$ 1	\$ 55,377	(55,376)	- %	\$ 332,261	\$ 387,636	(55,375)	45.16 %
TECB Distribution of Excess Revenue	-	3,610	(3,610)	-	32,650	25,272	7,378	4.44
Other Op Rev (Dispatch Services)	52,972	52,972	-	100.00	370,803	370,802	1	50.40
Total Operating Revenues	52,973	111,959	(58,986)	100.00	735,714	783,710	(47,996)	100.00
Operating Expenses								
Salaries and Wages								
Salaries and Wages	4,822	-	4,822	9.10	40,615	-	40,615	5.52
Salary - Director	3,968	5,527	(1,559)	7.49	36,152	38,688	(2,536)	4.91
Salary - Administrative Personnel	4,549	2,693	1,856	8.59	34,781	18,851	15,930	4.73
Salaries - Assistant Director	3,976	-	3,976	7.51	29,462	-	29,462	4.00
Salary - Dispatchers/Telecommunicators/Call taker	17,664	27,446	(9,782)	33.35	161,016	192,124	(31,108)	21.89
Salary - Dispatch Supervisor Personnel	10,881	9,693	1,188	20.54	72,722	67,848	4,874	9.88
Salary - Mapping/Address Personnel	2,091	2,537	(446)	3.95	15,925	17,762	(1,837)	2.16
P/T Salary-Mapping	720	720	-	1.36	5,040	5,040	-	0.69
Salary - Other Personnel	800	800	-	1.51	6,000	5,600	400	0.82
Overtime Pay	515	696	(181)	0.97	3,883	4,874	(991)	0.53
Part-time Personnel	-	1,196	(1,196)	-	-	8,372	(8,372)	-
Holiday Pay	2,916	1,571	1,344	5.50	12,899	10,997	1,902	1.75
Christmas Bonus	-	175	(175)	-	1,600	1,225	575	0.24
Salary-Clerical Personnel	-	2,537	(2,537)	-	539	17,762	(17,223)	0.07
Salaries - Dispatch Supervisor	2,916	3,342	(426)	5.50	22,300	23,393	(1,093)	3.03
Salary-Technical Director	-	4,307	(4,307)	-	-	30,149	(30,149)	-
Admin Records Clerk	1,812	3,132	(1,520)	3.04	19,811	21,922	(2,111)	2.69
Total Salaries and Wages	57,429	66,372	(8,943)	106.41	462,945	464,607	(1,662)	62.92
Employee Benefits								
Taxes - Payroll - Social Security	3,534	4,115	(581)	6.67	28,545	28,806	(261)	3.66
Taxes - Payroll - Medicare	827	962	(135)	1.56	6,676	6,737	(61)	0.91
Life Insurance	-	109	(109)	-	-	762	(762)	-
Insurance - Employee Health	10,664	11,713	(1,149)	19.94	76,452	81,892	(5,440)	10.39
Taxes - Payroll - SUTA	340	88	252	0.64	373	616	(243)	0.05
Unemployment Compensation	4	-	4	0.01	50	-	50	0.01
Retirement Contributions	3,023	3,568	(545)	5.71	24,967	24,974	(7)	3.39
Taxes - Payroll - FUTA	12	-	12	0.02	12	-	12	-
Total Employee Benefits	18,304	20,555	(2,251)	34.55	137,075	143,687	(6,612)	16.63

See accountants' compilation report.

ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT

SUPPLEMENTAL SCHEDULE - BUDGETARY COMPARISON SCHEDULE

For the One Month and Seven Months Ended January 31, 2018

	1 Month Ended Actual January 31, 2018	1 Month Ended Budget January 31, 2018	Variance	Percent	7 Months Ended Actual January 31, 2018	7 Months Ended Budget January 31, 2018	Variance	Percent
Meals	258	100	158	0.49	787	700	87	0.11
Advertising	-	8	(8)	-	-	58	(58)	-
Miscellaneous Expense	-	83	(83)	-	328	583	(257)	0.04
Rent - Repeater Site	423	18	405	0.80	516	128	388	0.07
Lodging	522	175	347	0.99	522	1,225	(703)	0.07
Total Other Charges	4,620	4,014	607	8.72	18,772	28,098	(9,325)	2.55
Depreciation								
Depreciation	9,184	9,130	54	17.34	64,408	63,911	497	8.75
Total Depreciation	9,184	9,130	54	17.34	64,408	63,911	497	8.75
Total Operating Expenses	105,580	120,845	(15,265)	199.31	784,884	845,919	(61,035)	106.68
Operating Income (Loss)	(52,607)	(8,886)	(43,721)	(99.31)	(49,170)	(62,209)	13,039	(6.68)
Nonoperating Revenues and (Expenses)								
Interest Income	6	42	6	0.01	1,448	292	1,156	0.20
MDT Maintenance Other Gov/Agencies	4,891	1,630	4,891	9.23	18,783	11,412	7,371	2.55
800 Radio System Maint. Other Gov/Agencies	71	2,408	71	0.13	29,147	16,853	12,294	3.98
Miscellaneous Income	265	193	265	0.60	878	1,348	(470)	0.12
Misc/Rec Clerk/County	3,722	3,722	3,722	7.03	28,056	28,056	-	3.54
Interest Expense	-	(83)	-	-	-	(583)	583	-
Total Other Income (Expenses)	8,955	7,911	1,044	16.90	76,312	55,376	20,936	10.37
Change in Net Position	\$ (43,652)	\$ (976)	(42,677)	(82.40)%	\$ 27,142	\$ (6,833)	33,975	3.69%

See accountants' compilation report.

Financial Statements

ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Year Ended June 30, 2017

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INDEPENDENT ACCOUNTANTS' AUDIT REPORT

Board of Directors
Roane County Emergency Communications District
Rockwood, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of Roane County Emergency Communications District, a component unit of Roane County, Tennessee, which comprise the statement of net position as of June 30, 2017 and the related statement of revenue, expenses and change in net position and statement of cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Roane County Emergency Communications District as of June 30, 2017 and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4 to 6, the schedule of changes in net pension liability(asset) on page 25 and the schedule of pension contributions on page 26 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other information we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Roane County Emergency Communications District's financial statements. The statement of revenue and expenses – actual and budget as well as the schedule of the board of directors are presented for purposes of additional analysis and are not a required part of the financial statements.

The statement of revenue and expenses – actual and budget is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of revenue and expenses – actual and budget is fairly stated in all material respects in relation to the financial statements as a whole.

The schedule of the board of directors has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2018 on our consideration of Roane County Emergency Communications District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the operating effectiveness of Roane County Emergency Communication District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Roane County Emergency Communications District's internal control over financial reporting and compliance.

Mitchell Emert + Hill

January 30, 2018

ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT

330 CARDIFF VALLEY ROAD
ROCKWOOD, TN 37854
PHONE (865) 354-0704 FAX (865) 354-4983

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Roane County Emergency Communications District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the District's performance during the fiscal year ended June 30, 2017. Please read it in conjunction with the District's financial statements, as listed in the table of contents.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report includes this management's discussion and analysis report, the independent accountants' audit report and the basic financial statements of the District. The financial statements also include notes that explain in more detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the District report information of the District using accounting methods similar to those used by private sector companies. These statements offer both short-term and long-term financial information about its activities. The statement of net position includes all of the District's assets and liabilities and provides information about where the District has invested its resources (assets) and the obligations to the District's creditors (liabilities).

All of the current year's revenue and expenses are accounted for in the statement of revenue, expenses and change in net position. This statement measures the success of the District's operations over the past year and can be used to determine whether the District has successfully recovered all its costs through surcharges and fees.

The final required financial statement is the statement of cash flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balances during the reporting period.

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is "Is the District better off or worse off as a result of this year's activities?" The statement of net position and the statement of revenue, expenses and change in net position report information about the District's activities in a way that will help answer this question. The two statements report the net position of the District and the change in it. One can think of the District's net position, the difference between assets and liabilities, as one way to measure financial health. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. A summary of the District's net position and change in it is presented below.

SUMMARIZED FINANCIAL INFORMATION

	<u>2017</u>	<u>2016</u>
NET POSITION		
Current assets	\$ 1,290,974	\$ 1,085,985
Capital assets, net of accumulated depreciation	775,136	688,093
Other assets	205,067	263,466
Deferred outflow of resources	<u>124,233</u>	<u>79,744</u>
	<u>\$ 2,395,411</u>	<u>\$ 2,117,287</u>
Current liabilities	\$ 47,136	\$ 41,182
Deferred inflow of resources	96,500	171,774
Net position:		
Net investment in capital assets	775,136	688,093
Restricted	204,002	170,371
Unrestricted	<u>1,272,637</u>	<u>1,045,867</u>
	<u>2,251,775</u>	<u>1,904,331</u>
	<u>\$ 2,395,411</u>	<u>\$ 2,117,287</u>
CHANGE IN NET POSITION		
Operating revenue	\$ 710,317	\$ 679,573
Operating expenses	<u>1,223,142</u>	<u>1,191,138</u>
(Loss) from operations	(512,825)	(511,565)
Non-operating revenue	764,804	640,704
Capital contributions	<u>95,465</u>	<u>92,713</u>
Change in net position	347,444	221,852
Beginning net position	<u>1,904,331</u>	<u>1,682,478</u>
Ending net position	<u>\$ 2,251,775</u>	<u>\$ 1,904,331</u>

ANALYSIS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS

The District completed the year ended June 30, 2017 with net position of \$2,251,775, which is \$347,444 more than last year's ending net position of \$1,904,331; an increase of 18% compared to last year. Unrestricted net position, the portion of net position that can be used to finance day-to-day operations, increased by \$226,770 or 22% during the year ended June 30, 2017. The difference in the current year's change in net position compared to last year's change in net position was due primarily to increased contributions from the Tennessee Emergency Communications Board.

The operations of the District (a component unit of Roane County, Tennessee) are primarily funded as follows:

	<u>2017</u>	<u>2016</u>
TECB - other grants and reimbursements	\$ 50,000	\$ 0
TECB - base amount distributions	664,518	664,518
TECB - distribution of excess revenue	43,324	12,803
Contributions from primary government	437,824	392,558
Contributions from other governments	276,433	248,019

CAPITAL ASSETS

At June 30, 2017 the District had investment in capital assets of \$775,136; an increase of \$87,043 or 13% compared to the prior year. This change was a result of the purchase of capital assets totaling \$189,762 and an increase in accumulated depreciation of \$102,718. Additional information on capital assets can be found in Note D.

BUDGETARY HIGHLIGHTS

The District adopts an annual operating budget, which includes proposed expenses and the means for paying those expenses. As conditions change during the year, the budget may be amended to prevent budget overruns. Total actual operating revenue did not exceed total budgeted operating revenue and total actual operating expenses did not exceed total budgeted operating expenses.

ECONOMIC FACTORS AND FUTURE NEEDS

The main economic factor facing the District is the change in funding from the Tennessee Emergency Communications Board (TECB). Beginning in January 2015, TECB began collecting all amounts due to the emergency communication districts and sending each district a check every two months for one sixth of their predetermined base amount. TECB will also no longer be distributing grants to emergency communications districts. This could result in decreased revenue compared to prior years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens with a general view of the District's finances and to show the District's accountability to the money it receives. If you have any questions about this report or need additional financial information, please contact Mike Hooks, Director of Roane County Emergency Communications District, 330 Cardiff Valley Road, Rockwood, TN 37854.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF NET POSITION

June 30, 2017

CURRENT ASSETS

Cash		\$ 1,214,964
Certificate of deposit		60,517
Prepaid expenses		<u>15,493</u>

TOTAL CURRENT ASSETS

1,290,974

CAPITAL ASSETS

Land	\$ 189,244	
Buildings and improvements	409,683	
Furnitures and fixtures	47,019	
Office equipment	53,023	
Communication equipment	1,340,696	
Vehicle	23,921	
Mapping equipment	<u>170,884</u>	
	2,234,470	
Accumulated depreciation	<u>(1,459,334)</u>	775,136

OTHER ASSETS

Net pension asset	204,002	
Utility deposits	<u>1,065</u>	205,067

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows relation to pension		<u>124,233</u>
---------------------------------------	--	----------------

\$ 2,395,411

See the accompanying notes to the financial statements.

CURRENT LIABILITIES

Accounts payable	\$	3,979	
Payroll taxes payable		223	
Accrued salaries payable		25,721	
Accrued compensated absences		<u>17,213</u>	
			47,136

DEFERRED INFLOWS OF RESOURCES

Deferred inflows related to pension			96,500
-------------------------------------	--	--	--------

NET POSITION

Investment in capital assets	\$	775,136	
Restricted for pension		204,002	
Unrestricted		<u>1,272,637</u>	<u>2,251,775</u>
			<u>\$ 2,395,411</u>

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

Year Ended June 30, 2017

OPERATING REVENUE

TECB - base amount distributions	\$ 664,518
TECB - distribution of excess revenue	43,324
Other operating revenue	<u>2,475</u>

TOTAL OPERATING REVENUE	710,317
--------------------------------	---------

OPERATING EXPENSES

Salaries and wages:

Director	\$ 63,534	
Administrative personnel	66,058	
Dispatchers	566,294	
Other salaries and wages	<u>25,287</u>	721,173

Employee benefits:

Medical insurance	125,150	
Retirement	(22,568)	
Life insurance	1,078	
Unemployment	1,003	
Social security	44,053	
Medicare	<u>10,303</u>	159,018

Contracted services:

Audit services	8,350	
Accounting services	3,520	
Legal	505	
Maintenance agreements	32,137	
Janitorial services	3,170	
NCIC/TBI/TIES	5,140	
Lease/rental - repeater site	497	
Maintenance and repairs - buildings and facilities	1,607	
Maintenance and repairs - communications equipment	47,623	
Maintenance and repairs - vehicle	1,710	
Fuel - vehicles	<u>1,446</u>	105,703

See the accompanying notes to the financial statements.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
(continued)

Year Ended June 30, 2017

Supplies and materials:		
Custodial supplies	1,684	
Data processing supplies	475	
Office supplies	9,235	
Postage	627	
Small equipment purchases	5,304	
Utilities - electric	14,957	
Utilities - gas	1,080	
Utilities - water and sewer	3,218	
Utilities - cell phones and pager	1,927	
Utilities - general telephone	<u>50,212</u>	88,719
Other charges:		
Dues and memberships	2,972	
Insurance - liability	25,256	
Insurance - workers' compensation	1,278	
Training	1,644	
Travel	2,734	
Internet charges	837	
Premiums on surety bonds	5,015	
Miscellaneous	<u>6,075</u>	45,811
Depreciation		<u>102,718</u>
TOTAL OPERATING EXPENSES		<u>1,223,142</u>
(LOSS) FROM OPERATIONS		(512,825)

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
(continued)

Year Ended June 30, 2017

NONOPERATING REVENUE

Contributions from primary government	437,824	
Contributions from other governments	276,433	
TECB - other grants and reimbursements	50,000	
Interest income	<u>547</u>	<u>764,804</u>

INCOME BEFORE CAPITAL CONTRIBUTIONS 251,979

Capital contributions 95,465

CHANGE IN NET POSITION 347,444

NET POSITION AT THE BEGINNING OF THE YEAR 1,904,331

NET POSITION AT THE END OF THE YEAR \$ 2,251,775

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF CASH FLOWS

Year Ended June 30, 2017

**CASH PROVIDED(USED) BY
OPERATING ACTIVITIES**

Cash received from customers	\$ 710,317
Cash paid to employees	(721,173)
Cash paid to suppliers	<u>(455,537)</u>

**NET CASH (USED) BY
OPERATING ACTIVITIES**

(466,393)

**CASH PROVIDED(USED) BY CAPITAL AND
RELATED FINANCING ACTIVITIES**

Acquisition of property and equipment	\$ (189,762)
Capital contributions	<u>95,465</u>

**NET CASH (USED) BY CAPITAL AND
RELATED FINANCING ACTIVITIES**

(94,297)

**CASH PROVIDED(USED) BY NONCAPITAL AND
RELATED FINANCING ACTIVITIES**

Contributions from primary government	437,824
Contributions from other governments	276,433
TECB - other grants and reimbursements	<u>50,000</u>

**NET CASH PROVIDED BY NONCAPITAL AND
RELATED FINANCING ACTIVITIES**

764,257

**CASH PROVIDED(USED) BY
INVESTING ACTIVITIES**

Interest received	<u>547</u>
-------------------	------------

NET INCREASE IN CASH

204,114

CASH AT THE BEGINNING OF THE YEAR

1,010,850

CASH AT THE END OF THE YEAR

\$ 1,214,964

See the accompanying notes to the financial statements.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF CASH FLOWS

(continued)

Year Ended June 30, 2017

**RECONCILIATION OF INCOME(LOSS) FROM
OPERATIONS TO NET CASH PROVIDED(USED)
BY OPERATING ACTIVITIES**

(Loss) from operations			\$ (512,825)
Adjustments to reconcile (loss) from operations to net cash (used) by operating activities:			
Depreciation	\$	102,718	
Pension expense		(22,568)	
(Increase) in:			
Prepaid expenses		(876)	
Deferred outflows related to pension		(38,797)	
Increase(decrease) in:			
Accounts payable		(728)	
Accrued salaries payable		3,206	
Accrued compensated absences		3,624	
Payroll taxes payable		(147)	
			<u>46,432</u>
NET CASH (USED) BY OPERATING ACTIVITIES			<u><u>\$ (466,393)</u></u>

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

NOTE A - DESCRIPTION OF ORGANIZATION

Roane County Emergency Communications District (the District) was established January 1, 1991, pursuant to the provisions of Chapter 867 of the Public Acts of 1984 of the State of Tennessee. The District is responsible for the installation and maintenance of the emergency communications network of Roane County, Tennessee (Enhanced 911 Service).

The District is considered a component unit of Roane County, Tennessee because the Roane County Board of Commissioners appoints all of the District's Board of Directors and must approve any debt issued by the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The District's financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statement of net position. The statement of revenue, expenses and change in net position presents increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

Operating revenue is revenue that is generated from the primary operations of the District. All other revenue is reported as nonoperating revenue. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as nonoperating expenses.

GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments* establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting and reporting purposes into the following three net position groups:

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2017

Investment in Capital Assets: This category includes capital assets, net of accumulated depreciation and the related debt. Investment in capital assets at June 30, 2017 has been calculated as follows:

Capital assets	\$ 2,234,470
Accumulated depreciation	<u>(1,459,334)</u>
	<u>\$ 775,136</u>

Restricted: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the District pursuant to those stipulations or that expire by the passage of time. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed. The District had restricted net position for pension of \$204,002 as of June 30, 2017.

Unrestricted: This category includes net position that is not subject to externally imposed stipulations and that does not meet the definition of "restricted" or "Investment in capital assets". Unrestricted net position may be designated for specific purposes by action of management or the Board of Directors or may otherwise be limited by contractual agreements with outside parties.

Capital Assets

Capital assets, which include property and equipment, are recorded at cost. Capital assets are defined by the District as assets with an initial, individual cost of \$1,500 or more. Depreciation is computed using the straight-line method over the estimated useful lives, which range from five to forty years.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2017

Accounts Receivable

Accounts receivable that are deemed uncollectible based upon a periodic review of the accounts are charged to revenue. At June 30, 2017 no allowance for uncollectible accounts was considered necessary.

Compensated Absences

The District's full-time employees are granted vacation leave in varying amounts. In the event of termination, the employee is paid for any unused vacation leave. Unused vacation leave as of June 30, 2017 in the amount of \$17,213 is included as a liability in the statement of net position.

Operating Budget

The District is required by state law to adopt an annual operating budget. The Board of Directors approves the original budget and any amendments, and maintains the legal level of control at the line item level. The budget is prepared on the accrual basis of accounting. All appropriations lapse at the end of the year.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the District's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2017

NOTE C - CASH

Cash and the certificate of deposit represent money on deposit in various banks. The District considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the District to invest in obligations of the United States of America or its agencies, nonconvertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States of America or any of its agencies, secured certificates of deposit and other evidences of deposit in state and federal banks and savings and loan associations, and the Tennessee Department of Treasury Local Government Investment Pool (the LGIP). The LGIP contains investments in certificates of deposit, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the investment pool.

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee Bank Collateral Pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

All of the District's cash and cash equivalent balances at June 30, 2017 were either insured through the Federal Deposit Insurance Corporation or through the State of Tennessee Bank Collateral Pool.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2017

NOTE D - CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2017 was as follows:

	<u>Balance</u> <u>7/1/16</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/17</u>
<u>Capital assets not being depreciated</u>				
Land	\$ 30,056	\$ 159,188	\$ 0	\$ 189,244
<u>Capital assets being depreciated</u>				
Buildings and improvements	409,683	0	0	409,683
Furniture and equipment	47,019	0	0	47,019
Office equipment	53,023	0	0	53,023
Communications equipment	1,310,122	30,574	0	1,340,696
Vehicle	23,921	0	0	23,921
Mapping system	170,884	0	0	170,884
	<u>2,014,652</u>	<u>189,762</u>	<u>0</u>	<u>2,234,470</u>
<u>Accumulated depreciation</u>				
Buildings and improvements	(210,868)	(9,504)	0	(220,372)
Furniture and equipment	(13,449)	(4,702)	0	(18,151)
Office equipment	(49,094)	(649)	0	(49,743)
Communications equipment	(889,596)	(86,668)	0	(976,264)
Vehicle	(22,725)	(1,196)	0	(23,921)
Mapping system	(170,884)	0	0	(170,884)
	<u>(1,356,616)</u>	<u>(102,718)</u>	<u>0</u>	<u>(1,459,334)</u>
	<u>\$ 688,093</u>	<u>\$ 87,044</u>	<u>\$ 0</u>	<u>\$ 775,136</u>

NOTE E - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss, including general liability and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2017

NOTE F - PENSION PLAN

Plan Description

Employees of the District are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at www.treasury.tn.gov/tcrs.

Benefits Provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than .5%. A 1% COLA is granted if the CPI change is between .5% and 1%. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2017

Employees Covered by Benefit Terms

At the measurement date of June 30, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Inactive employees entitled to but not yet receiving benefits	14
Active employee	<u>19</u>
	<u>36</u>

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5% of salary. The District makes employer contributions at the rate set by the TCRS Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2017, the actuarially determined contribution (ADC) for the District were \$38,797 based on a rate of 5.62% of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the District's state shared taxes if required contributions are not remitted. The employer's ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

The District's net pension liability (asset) was measured as of June 30, 2016, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability as of June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Salary increases	Graded salary ranges from 8.97% to 3.71% based on age, including inflation, averaging 4.25%
Investment rate of return	7.5%, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.5%

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2017

Mortality rates were based on actual experience from the June 30, 2012 actuarial experience study adjusted for some of the expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2016 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008 through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012 actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of assets classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding inflation of 3%. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. equity	6.46%	33%
Developed market international equity	6.26%	17%
Emerging market international equity	6.40%	5%
Private equity and strategic lending	4.61%	8%
U.S. fixed income	0.98%	29%
Real estate	4.73%	7%
Short-term equities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5% based on a blending of the three factors described above.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2017

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the District will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(Asset) (a) - (b)
Changes for the year ended June 30, 2016:			
Increase(decrease):			
Service cost	\$ 38,783	\$ 0	\$ 38,783
Interest	75,701	0	75,701
Differences between expected and actual experience	46,966	0	46,966
Contributions - employer	0	37,485	(37,485)
Contributions - employees	0	33,350	(33,350)
Net investment income	0	33,627	(33,627)
Benefit payments, including refunds of employee contributions	(22,837)	(22,837)	0
Administrative expense	0	(1,411)	1,411
Net changes for the year ended June 30, 2016	138,613	80,214	58,399
Balances at June 30, 2015	981,979	1,244,380	(262,401)
Balances at June 30, 2016	\$ 1,120,592	\$ 1,324,594	\$ (204,002)

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2017

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the District calculated using the discount rate of 7.5%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	<u>1% Decrease 6.5%</u>	<u>Current Discount Rate 7.5%</u>	<u>1% Increase 8.5%</u>
Net pension liability(asset)	\$ (15,372)	\$ (204,002)	\$ (353,882)

Negative Pension Expense

For the year ended June 30, 2017, the District recognized negative pension expense in the amount of \$22,568.

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 41,095	\$ 96,500
Net difference between projected and actual earnings on pension plan investments	44,342	0
Contributions subsequent to the measurement date of June 30, 2016	<u>38,797</u>	<u>not applicable</u>
Totals	<u>\$ 124,233</u>	<u>\$ 96,500</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2016," will be recognized as a reduction (expense) to net pension liability (asset) in the following measurement period.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2017

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:

2017	\$ (10,037)
2017	(10,037)
2018	8,218
2019	(2,347)
2020	(8,598)
Thereafter	11,742

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

REQUIRED SUPPLEMENTARY INFORMATION

ROANE COUNT EMERGENCY
COMMUNICATIONS DISTRICT

CHANGES IN NET PENSION LIABILITY(ASSET)

June 30, 2017

	Measurement Date at June 30,		
	2016	2015	2014
<u>Total pension liability</u>			
Service cost	\$ 38,783	\$ 41,602	\$ 37,701
Interest	75,701	76,784	73,200
Differences between actual and expected experience	46,966	(101,283)	(42,272)
Benefit payments, including refunds of employee contributions	(22,837)	(34,624)	(14,857)
Net change in total pension liability	138,613	(17,521)	53,772
Total pension liability - beginning	981,979	999,500	945,728
Total pension liability - ending (a)	<u>\$ 1,120,592</u>	<u>\$ 981,979</u>	<u>\$ 999,500</u>
<u>Plan fiduciary net position</u>			
Contributions - employer	\$ 37,485	\$ 31,985	\$ 35,760
Contributions - employee	33,350	28,456	28,839
Net investment income	33,627	36,808	165,702
Benefit payments, including refunds of employee contributions	(22,837)	(34,624)	(14,857)
Administrative expense	(1,411)	(853)	(635)
Net change in plan fiduciary net position	80,214	61,772	214,809
Plan fiduciary net position - beginning	1,244,380	1,182,608	967,799
Plan fiduciary net position - ending (b)	<u>1,324,594</u>	<u>1,244,380</u>	<u>1,182,608</u>
Net pension liability(asset) - ending (a) - (b)	<u>\$ (204,002)</u>	<u>\$ (262,401)</u>	<u>\$ (183,108)</u>
Plan fiduciary net position as a percentage of total net pension liability	118.20%	126.72%	118.32%
Covered employee payroll	\$ 666,691	\$ 569,120	\$ 576,775
Net pension liability(asset) as a percentage of covered employee payroll	30.59%	46.11%	31.75%

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

See the accompanying independent accountants' audit report.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

PENSION CONTRIBUTIONS

June 30, 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 38,797	\$ 37,485	\$ 31,985	\$ 35,760
Contributions in relation to the actuarially determined contribution	<u>(38,797)</u>	<u>(37,485)</u>	<u>(31,985)</u>	<u>(35,760)</u>
Contribution deficiency(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 690,328	\$ 666,991	\$ 569,120	\$ 576,775
Contributions as a percentage of covered employee payroll	5.62%	5.62%	5.62%	6.20%

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to Pension Contributions

Valuation date: Actuarially determined contribution rates for the year ended June 30, 2016 were calculated based on the July 1, 2015 actuarial valuation.

Methods and assumptions used to determined contribution rates:

Actuarial cost method	Frozen initial liability
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by year
Asset valuation	10-year smoothed within a 20% corridor to market value
Inflation	3.00%
Salary increases	Graded salary ranges from 8.97% to 3.71% based on age, including inflation, averaging 4.25%
Investment Rate of Return	7.50%, net of investment expense, including inflation
Retirement age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of Living Adjustments	2.50%

See the accompanying independent accountants' audit report.

OTHER SUPPLEMENTARY INFORMATION

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE AND EXPENSES - ACTUAL AND BUDGET

Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over(Under)</u>
OPERATING REVENUE			
TECB - base amount distributions	\$ 664,518	\$ 664,518	\$ 0
TECB - distribution of excess revenue	43,324	43,324	0
Other operating revenue	<u>2,475</u>	<u>2,010</u>	<u>465</u>
TOTAL OPERATING REVENUE	710,317	709,852	465
OPERATING EXPENSES			
Salaries and wages:			
Director	63,534	68,886	(5,352)
Administrative personnel	66,058	67,846	(1,788)
Dispatchers	566,294	586,050	(19,756)
Other salaries and wages	<u>25,287</u>	<u>26,709</u>	<u>(1,422)</u>
	721,173	749,490	(28,317)
Employee benefits:			
Medical insurance	125,150	125,500	(350)
Retirement	(22,568)	41,276	(63,844)
Life insurance	1,078	3,712	(2,634)
Unemployment	1,003	0	1,003
Social security	44,053	46,195	(2,142)
Medicare	<u>10,303</u>	<u>10,804</u>	<u>(501)</u>
	159,018	227,487	(68,469)
Contracted services:			
Audit services	8,350	8,510	(160)
Accounting services	3,520	3,936	(416)
Legal	505	2,000	(1,495)
Maintenance agreements	32,137	34,000	(1,863)
Janitorial services	3,170	4,150	(980)
NCIC/TBI/TIES	<u>5,140</u>	<u>4,240</u>	<u>900</u>

See the accompanying independent accountants' audit report.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE AND EXPENSES - ACTUAL AND BUDGET
(continued)

Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over(Under)</u>
Lease/rental - repeater site	497	220	277
Maintenance and repairs - buildings and facilities	1,607	7,160	(5,553)
Maintenance and repairs - communications equipment	47,623	48,839	(1,216)
Maintenance and repairs - vehicles	1,710	1,900	(190)
Fuel - vehicles	1,446	1,720	(274)
	<u>105,703</u>	<u>116,675</u>	<u>(10,972)</u>
Supplies and materials:			
Custodial supplies	1,684	1,800	(116)
Data processing supplies	475	600	(125)
Office supplies	9,235	10,115	(880)
Postage	627	784	(157)
Small equipment purchases	5,304	3,000	2,304
Utilities - electric	14,957	16,750	(1,793)
Utilities - gas	1,080	1,450	(370)
Utilities - water and sewer	3,218	3,400	(182)
Utilities - cell phones and pager	1,927	2,000	(73)
Utilities - general telephone	50,212	50,300	(88)
	<u>88,719</u>	<u>90,199</u>	<u>(1,480)</u>
Other charges:			
Dues and memberships	2,972	3,035	(63)
Insurance - liability	25,256	26,500	(1,244)
Insurance - workers' compensation	1,278	1,500	(222)
Training	1,644	2,400	(756)
Travel	2,734	4,000	(1,266)
Internet charges	837	1,000	(163)
Premiums on surety bonds	5,015	7,550	(2,535)

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE AND EXPENSES - ACTUAL AND BUDGET
(continued)

Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over(Under)</u>
Miscellaneous	6,075	7,164	(1,089)
	45,811	53,149	(7,338)
Depreciation	102,718	0	102,718
TOTAL OPERATING EXPENSES	<u>1,223,142</u>	<u>1,237,001</u>	<u>(13,859)</u>
(LOSS) FROM OPERATIONS	(512,825)	(527,149)	14,324
NONOPERATING REVENUE			
Contributions from other governments	276,433	222,687	53,746
Contributions from primary government	437,824	437,824	0
TECB - other grants and reimbursements	50,000	0	50,000
Interest income	547	435	112
	<u>764,804</u>	<u>660,946</u>	<u>103,858</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	251,979	133,798	118,181
Capital contributions	95,465	143,869	(48,404)
CHANGE IN NET POSITION	347,444	277,667	69,777
NET POSITION AT THE BEGINNING OF THE YEAR	<u>1,904,331</u>	<u>1,904,331</u>	<u>0</u>
NET POSITION AT THE END OF THE YEAR	<u>\$ 2,251,775</u>	<u>\$ 2,181,997</u>	<u>\$ 69,777</u>

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

BOARD OF DIRECTORS

June 30, 2017

Donnie Eblen
Arvel McNelly
John Harvey
Marilyn Calfee
Tony Brown
Carolyn Granger
Jack Stockton
Tim Suter
Kenny Humphrey

See the accompanying independent accountants' audit report.

INTERNAL CONTROL

AND

COMPLIANCE

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Roane County Emergency Communications District
Rockwood, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of Roane County Emergency Communications District, which comprise the statement of net position as of June 30, 2017 and the related statement of revenue, expenses and change in net position and statement of cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated January 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Roane County Emergency Communications District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Roane County Emergency Communications District's internal control. Accordingly, we do not express an opinion on the effectiveness of Roane County Emergency Communications District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Roane County Emergency Communications District's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Roane County Emergency Communications District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to management of Roane County Emergency Communications District in a separate letter dated January 30, 2018.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Roane County Emergency Communications District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Roane County Emergency Communications District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mitchell Emert + Hill

January 30, 2018

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2017

There were no prior year findings reported.



City of Kingston
Project Status Update
February 2018

HOME GRANT

		Date Completed/Closed Out
Project Cost:	\$250,000	
Engineer/Architect/Consultant:	Comm. Dev. Partners	
Contractor:		
Status (Percent complete)	99%	
Estimated Completion Date	Fall 17 / Winter 18	
Notable outstanding issues:	Final Renovation Completed	

Notes:

1. Finished punch-list on final residence and it is awaiting Building Inspector approval.

AFG (Turnout Gear)

		Date Completed/Closed Out
Project Cost:	\$44,450	
Engineer/Architect/Consultant:	N/A	
Contractor:	N/A	
Status (Percent complete)	0%	
Estimated Completion Date	2018	
Notable outstanding issues:	Application Pending	